

EXHIBIT 40

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Viking IRA Fund, LLC					
Bear Stearns / TradeStation Securities Account No. 172-80560 RS1					
For the Period December 2002 through April 2003					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	12/17/02	Viking Master Fund / AB Watley #2214	100,000.00
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	12/23/02	CREDIT INTEREST	8.33
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	12/26/02	Viking IRA Fund, LLC / Bank of America #7521	100,059.42
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	12/31/02	Viking IRA Fund, LLC / Bank of America #7521	284,074.87
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	01/15/03	Viking IRA Fund, LLC / Bank of America #7521	100,000.00
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	01/21/03	CREDIT INTEREST	24.03
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	01/21/03	DEBIT INTEREST	(724.76)
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	01/21/03	CREDIT INTEREST	9.54
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	02/05/03	Viking IRA Fund, LLC / Bank of America #7521	220,000.00
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	02/18/03	Miscellaneous Fee	(254.60)
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	02/21/03	DEBIT INTEREST	(1,917.10)
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	03/04/03	Viking IRA Fund, LLC / Northern Trust #1007	1,278,074.43
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	03/18/03	VIKING IRA FUND LLC / Spear, Leeds & Kellogg #75YG	(2,104,568.90)
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	03/21/03	DEBIT INTEREST	(2,180.85)
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	03/21/03	CREDIT INTEREST	64.46
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	04/02/03	Viking IRA Fund, LLC / Northern Trust #1007	(64.46)
TradeStation Securities	Viking IRA Fund, LLC	172-80560 RS1	04/25/03	Net trading Activity	27,395.59
<u>Sources:</u>					
1. Brokerage account statements.					
2. Bank of America and Northern Trust account statements including deposit slips, cancelled checks and wire detail.					
3. QuickBooks files.					