

EXHIBIT 47

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Viking IRA Fund, LLC					
SG Americas Securities Account No. 85685239					
For the Period June 2004 through December 2005					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
SG Americas Securities	Viking IRA Fund, LLC	85685239	06/23/04	FED FUNDS WIRE CHG	(15.00)
SG Americas Securities	Viking IRA Fund, LLC	85685239	12/21/05	FED FUNDS WIRE CHG	(15.00)
SG Americas Securities	Viking IRA Fund, LLC	85685239	06/24/04	DIVIDEND	125.82
SG Americas Securities	Viking IRA Fund, LLC	85685239	12/21/05	PROFITS	48,695.82
SG Americas Securities	Viking IRA Fund, LLC	85685239	06/10/04	Viking IRA Fund, LLC / Northern Trust #1007	500,000.00
SG Americas Securities	Viking IRA Fund, LLC	85685239	06/23/04	Viking IRA Fund, LLC / Northern Trust #1007	(9,110.82)
SG Americas Securities	Viking IRA Fund, LLC	85685239	12/21/05	Viking IRA Fund, LLC / Northern Trust #1007	(539,585.00)
<u>Source:</u>					
1. Brokerage account statements.					
2. Northern Trust bank account statements including deposit slips, cancelled checks and wire detail.					
3. QuickBooks file.					