

# EXHIBIT 51

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Valhalla Investment Partners, LP					
Spear Leads & Kellogg / Shoreline Trading Group Account No. 750B					
For the Period October 2002 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/24/02	Valhalla Investment Partners L.P. / Bank of America #6373	26,350.07
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/28/02	Arthur Nadel DBA Viking Fund / Wachovia #4984	50,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/02	Valhalla Investment Partners L.P. / Bank of America #6373	100,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/02	ACCT# 750B1209	(99.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/18/02	Valhalla Investment Partners L.P. / Bank of America #6373	100,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/19/02	Valhalla Investment Partners / AB Watley #7160	62,366.30
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/29/02	DEBIT INTEREST	(203.41)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/29/02	P&L	50,847.37
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/02	DEBIT INTEREST	(1,276.91)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/02	P&L	(88,350.45)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/03/03	Valhalla Investment Partners L.P. / Bank of America #6373	250,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/14/03	Valhalla Investment Partners L.P. / Bank of America #6373	(40,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/14/03	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/31/03	DEBIT INTEREST	(1,585.30)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/31/03	P&L	(28,800.65)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/05/03	Valhalla Investment Partners L.P. / Bank of America #6373	520,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/28/03	DEBIT INTEREST	(1,692.30)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/28/03	P&L	68,405.50
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/04/03	Valhalla Investment Partners, LP / Northern Trust #0899	(25,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/04/03	WIRE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/31/03	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	500,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/31/03	DEBIT INTEREST	(3,471.05)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/31/03	P&L	122,601.15
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/08/03	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	340,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/15/03	Valhalla Investment Partners, LP / Northern Trust #0899	(313,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/15/03	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/17/03	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	200,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/21/03	Valhalla Investment Partners, LP / Northern Trust #0899	(690,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/21/03	WIRE CHARGE	(12.00)

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Valhalla Investment Partners, LP					
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For the Period October 2002 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/30/03	DEBIT INTEREST	(572.21)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/30/03	P&L	294,101.05
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/06/03	Valhalla Investment Partners, LP / Northern Trust #0899	515,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/15/03	Valhalla Investment Partners, LP / Northern Trust #0899	75,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/30/03	DEBIT INTEREST	(4,957.46)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/30/03	P&L	339,036.30
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/02/03	Valhalla Investment Partners, LP / Northern Trust #0899	327,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/30/03	DEBIT INTEREST	(7,926.52)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/30/03	P&L	41,461.09
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/17/03	Valhalla Investment Partners, LP / Northern Trust #0899	50,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/31/03	DEBIT INTEREST	(2,516.41)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/31/03	P&L	372,819.32
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/01/03	Valhalla Investment Partners, LP / Northern Trust #0899	350,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/07/03	Valhalla Investment Partners, LP / Northern Trust #0899	155,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/20/03	Valhalla Investment Partners, LP / Northern Trust #0899	90,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/29/03	DEBIT INTEREST	(2,572.26)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/29/03	P&L	281,616.61
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/05/03	Valhalla Investment Partners, LP / Northern Trust #0899	1,000,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/30/03	DEBIT INTEREST	(10,413.61)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/30/03	P&L	(328,879.50)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/07/03	Valhalla Investment Partners, LP / Northern Trust #0899	1,900,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/10/03	Valhalla Investment Partners, LP / Northern Trust #0899	140,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/03	DEBIT INTEREST	(14,035.61)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/03	P&L	841,348.84
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/06/03	Valhalla Investment Partners, LP / Northern Trust #0899	255,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/28/03	DEBIT INTEREST	(17,741.99)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/28/03	P&L	87,917.02
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/04/03	Valhalla Investment Partners, LP / Northern Trust #0899	200,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/03	DEBIT INTEREST	(25,084.35)

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For the Period October 2002 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/03	P&L	308,273.27
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/12/04	Valhalla Investment Partners, LP / Northern Trust #0899	270,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/13/04	Valhalla Investment Partners, LP / Northern Trust #0899	141,721.14
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/05/04	Valhalla Investment Partners, LP / Northern Trust #0899	525,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/31/04	DEBIT INTEREST	(6,350.79)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/30/04	DEBIT INTEREST	(23,327.73)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/28/04	DEBIT INTEREST	(28,539.90)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/09/04	Valhalla Investment Partners, LP / Northern Trust #0899	1,245,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/30/04	DEBIT INTEREST	(28,693.64)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/08/04	Valhalla Investment Partners, LP / Northern Trust #0899	5,175,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/09/04	Valhalla Investment Partners, LP / Northern Trust #0899	200,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/30/04	DEBIT INTEREST	(35,470.93)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/09/04	Valhalla Investment Partners, LP / Northern Trust #0899	365,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/31/04	DEBIT INTEREST	(57,403.32)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/07/04	Valhalla Investment Partners, LP / Northern Trust #0899	1,000,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/29/04	Valhalla Investment Partners, LP / Northern Trust #0899	(500,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/29/04	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/30/04	DEBIT INTEREST	(28,175.66)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/29/04	DEBIT INTEREST	(21,782.43)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/05/04	Valhalla Investment Partners, LP / Northern Trust #0899	1,125,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/30/04	DEBIT INTEREST	(16,889.42)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/30/04	CREDIT INTEREST	20.30
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/30/04	REBATE ON SHORTS	88.55
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/04	DEBIT INTEREST	(33,025.66)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/04	P&L	1,896,026.34
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/07/05	Valhalla Investment Partners, LP / Northern Trust #0899	(1,525,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/07/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/21/05	Valhalla Investment Partners, LP / Northern Trust #0899	(550,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/21/05	WIRE CHARGE	(12.00)

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For the Period October 2002 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/31/05	DEBIT INTEREST	(42,686.76)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/07/05	JANUARY	726.19
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/28/05	DEBIT INTEREST	(52,336.01)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/03/05	FEBRUARY	495.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/31/05	DEBIT INTEREST	(75,641.70)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/07/05	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	1,900,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/08/05	NADEL ARCA ADD REBATE	780.84
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/08/05	Valhalla Investment Partners, LP / Northern Trust #0899	(6,225,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/08/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/13/05	Valhalla Investment Partners, LP / Northern Trust #0899	(600,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/13/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/29/05	DEBIT INTEREST	(63,141.51)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/02/05	APRIL 04 ARCA REBATE	1,125.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/03/05	Valhalla Investment Partners, LP / Northern Trust #0899	1,500,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/31/05	DEBIT INTEREST	(48,264.96)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/06/05	MAY 04 ARCA REBATE	919.62
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/30/05	DEBIT INTEREST	(57,940.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/05/05	JUNE 05 ARCA REBATE	491.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/11/05	Valhalla Investment Partners, LP / Northern Trust #0899	(300,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/11/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/29/05	DEBIT INTEREST	(26,326.65)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/29/05	CREDIT INTEREST	707.74
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/03/05	JULY 05 ARCA REBATE	514.62
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/09/05	Valhalla Investment Partners, LP / Northern Trust #0899	2,550,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/31/05	CREDIT INTEREST	5,698.26
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/02/05	ARCA REBATE	567.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/27/05	Valhalla Investment Partners, LP / Northern Trust #0899	(3,500,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/27/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/30/05	CREDIT INTEREST	7,335.22

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For the Period October 2002 through December 2008					
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Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/04/05	ARCA REBATE	1,061.82
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/21/05	Valhalla Investment Partners, LP / Northern Trust #0899	1,650,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/05	DEBIT INTEREST	(2,320.18)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/05	CREDIT INTEREST	4,826.45
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/30/05	DEBIT INTEREST	(50,959.22)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/30/05	DEBIT INTEREST	(71,679.32)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/30/05	P&L	246,353.75
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/31/06	DEBIT INTEREST	(46,890.24)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/31/06	CREDIT INTEREST	435.41
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/28/06	DEBIT INTEREST	(58,914.07)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/28/06	CREDIT INTEREST	1,366.13
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/31/06	DEBIT INTEREST	(88,471.33)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/03/06	Valhalla Investment Partners, LP / Northern Trust #0899	(800,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/03/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/07/06	Valhalla Investment Partners, LP / Northern Trust #0899	(1,600,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/07/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/10/06	Valhalla Investment Partners, LP / Northern Trust #0899	(75,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/10/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/28/06	Valhalla Investment Partners, LP / Northern Trust #0899	(1,450,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/28/06	DEBIT INTEREST	(74,643.60)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/28/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/19/06	Valhalla Investment Partners, LP / Northern Trust #0899	(400,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/19/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/31/06	DEBIT INTEREST	(84,658.85)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/30/06	DEBIT INTEREST	(71,955.16)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/06/06	Valhalla Investment Partners, LP / Northern Trust #0899	(1,300,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/06/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/12/06	Valhalla Investment Partners, LP / Northern Trust #0899	(1,375,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/12/06	WIRE CHARGE	(12.00)

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Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/31/06	DEBIT INTEREST	(63,729.02)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/31/06	DEBIT INTEREST	(53,740.85)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/29/06	DEBIT INTEREST	(45,367.75)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/02/06	Valhalla Investment Partners, LP / Northern Trust #0899	(2,500,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/02/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/10/06	Valhalla Investment Partners, LP / Northern Trust #0899	(825,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/10/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/06	DEBIT INTEREST	(2,623.74)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/06	CREDIT INTEREST	8,086.78
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/30/06	Valhalla Investment Partners, LP / Northern Trust #0899	3,300,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/30/06	CREDIT INTEREST	12,557.15
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/29/06	CREDIT INTEREST	12,429.36
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/29/06	P&L	349,883.90
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/08/07	Valhalla Investment Partners, LP / Northern Trust #0899	(1,150,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/08/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/09/07	Valhalla Investment Partners, LP / Northern Trust #0899	(715,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/09/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/31/07	CREDIT INTEREST	11,206.65
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/28/07	CREDIT INTEREST	8,087.14
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/30/07	CREDIT INTEREST	9,030.91
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/02/07	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	1,650,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/04/07	Valhalla Investment Partners, LP / Northern Trust #0899	(2,100,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/04/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/10/07	Valhalla Investment Partners, LP / Northern Trust #0899	(1,150,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/10/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/30/07	CREDIT INTEREST	6,728.83
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/03/07	Valhalla Investment Partners, LP / Northern Trust #0899	525,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	05/31/07	CREDIT INTEREST	6,127.78
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/05/07	Valhalla Investment Partners, LP / Northern Trust #0899	450,000.00

# EXHIBIT 51

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Valhalla Investment Partners, LP					
Spear Leads & Kellogg / Shoreline Trading Group Account No. 750B					
For the Period October 2002 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/15/07	Valhalla Investment Partners, LP / Northern Trust #0899	(250,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/15/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/29/07	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	700,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/29/07	CREDIT INTEREST	5,897.87
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/09/07	Valhalla Investment Partners, LP / Northern Trust #0899	(1,900,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/09/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/12/07	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	950,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/18/07	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	400,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/31/07	CREDIT INTEREST	6,012.21
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/31/07	CREDIT INTEREST	6,108.96
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/28/07	CREDIT INTEREST	4,199.40
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/05/07	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	750,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/09/07	Valhalla Investment Partners, LP / Northern Trust #0899	(900,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/09/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/11/07	Valhalla Investment Partners, LP / Northern Trust #0899	(600,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/11/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/07	CREDIT INTEREST	2,980.80
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/13/07	Valhalla Investment Partners, LP / Northern Trust #0899	75,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	11/30/07	CREDIT INTEREST	2,003.86
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/07	CREDIT INTEREST	3,223.56
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/07	P&L	(394,698.21)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/08/08	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	2,400,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/09/08	Valhalla Investment Partners, LP / Northern Trust #0899	(5,100,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/09/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/11/08	Valhalla Investment Partners, LP / Northern Trust #0899	(975,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/11/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/31/08	DEBIT INTEREST	(537.39)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	01/31/08	CREDIT INTEREST	1,573.90
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/05/08	Valhalla Investment Partners, LP / Northern Trust #0899	1,600,000.00

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Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Valhalla Investment Partners, LP					
Spear Leads & Kellogg / Shoreline Trading Group Account No. 750B					
For the Period October 2002 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/29/08	DEBIT INTEREST	(273.25)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	02/29/08	CREDIT INTEREST	100.54
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	03/31/08	CREDIT INTEREST	88.91
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/14/08	Valhalla Investment Partners, LP / Northern Trust #0899	(450,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	04/14/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	06/30/08	DEBIT INTEREST	(537.79)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/15/08	Valhalla Investment Partners, LP / Northern Trust #0899	(225,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/15/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/25/08	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	200,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/28/08	Valhalla Investment Partners, LP / Northern Trust #0899	(450,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/28/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	07/31/08	DEBIT INTEREST	(294.69)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/07/08	Valhalla Investment Partners, LP / Northern Trust #0899	1,000,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/22/08	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	(900,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/22/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	08/29/08	DEBIT INTEREST	(72.50)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/30/08	DEBIT INTEREST	(1,265.20)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/30/08	CREDIT INTEREST	10.23
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	09/30/08	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	100,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/16/08	Scoop Capital LLC / Wachovia #2157	470,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/17/08	Valhalla Investment Partners, LP / Northern Trust #0899	(820,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/17/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	10/31/08	DEBIT INTEREST	(661.53)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/04/08	Scoop Capital LLC / Wachovia #2157	45,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/04/08	Arthur Nadel DBA Valhalla Investments / Wachovia #5110	300,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/08/08	Valhalla Investment Partners, LP / Northern Trust #0899	(350,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/08/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	750B	12/31/08	P&L	(268,427.40)
<u>Source:</u>					



# EXHIBIT 51

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Valhalla Investment Partners, LP					
Spear Leads & Kellogg / Shoreline Trading Group Account No. 750B					
For the Period October 2002 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
1. Brokerage account statements.					
2. Bank of America, Northern Trust and Wachovia bank account statements including deposit slips, cancelled checks and wire detail.					
3. QuickBooks file.					