

# EXHIBIT 52

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. 470P					
For the Period September 1999 through June 2002					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/01/99	ACCT# 470P1209	(125,481.43)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/02/99	NATIONSBK	545,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/08/99	COMM CREDIT-8LC	318.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/30/99	08/31-09/30 CREDIT INTEREST	4,243.36
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/01/99	ACCT# 470P1209	13,874.53
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/01/99	NATIONSBK	300,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/06/99	COMM CREDIT-8LC	370.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/15/99	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/15/99	NATIONSBK	(65,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/29/99	09/30-10/29 CREDIT INTEREST	4,023.41
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/01/99	ACCT# 470P1209	54,909.18
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/03/99	NATIONSBK	275,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/12/99	NORWEST AO 1110	100,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/30/99	10/29-11/30 CREDIT INTEREST	4,096.04
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/01/99	ACCT# 470P1209	158,744.50
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/14/99	TRADE ERROR 8LC	(625.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/31/99	11/30-12/31 CREDIT INTEREST	5,065.86
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/03/00	ACCT# 470P1209	503,213.70
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/11/00	COMM REBATE	839.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/31/00	12/31-01/31 CREDIT INTEREST	5,578.29
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/01/00	ACCT# 470P1209	(24,163.63)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/07/00	NATIONSBK	80,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/17/00	Valhalla Investment Partners L.P. / Bank of America #6373	425,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/29/00	02/01-02/29 DEBIT INTEREST	(1,827.89)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/29/00	01/31-02/29 CREDIT INTEREST	584.26
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/01/00	ACCT# 470P1209	641,641.23
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/07/00	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/07/00	Valhalla Investment Partners L.P. / Bear Stearns #4055	(700,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/09/00	PARTIAL FILL	159.60

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For the Period September 1999 through June 2002					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/20/00	SOFTWARE FEES	(350.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/31/00	03/10-03/31 DEBIT INTEREST	(4,715.60)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/31/00	02/29-03/31 CREDIT INTEREST	1,047.41
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/03/00	ACCT# 470P1209	(489,627.11)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/06/00	COMM CRED	818.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/06/00	VOLUME DISCOUNT	312.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/12/00	Valhalla Investment Partners L.P. / Bear Stearns #4055	505,407.54
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/28/00	03/31-04/28 DEBIT INTEREST	(13,286.88)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/01/00	ACCT# 470P1209	(1,384,147.08)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/04/00	PARTIAL FILL	1,496.25
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/04/00	VOLUME TRADE CR	1,136.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/31/00	04/28-05-31 DEBIT INTEREST	(16,709.26)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/01/00	ACCT# 470P1209	(1,069,472.76)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/05/00	Valhalla Investment Partners L.P. / Bank of America #6373	175,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/12/00	MAY PARTIAL FILL CREDIT	1,017.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/14/00	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/14/00	Valhalla Investment Partners L.P. / Bank of America #6373	(25,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/30/00	05/31-06/30 DEBIT INTEREST	(17,888.20)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/03/00	ACCT# 470P1209	872,038.82
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/12/00	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/12/00	Valhalla Investment Partners L.P. / Bank of America #6373	(200,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/17/00	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/17/00	Valhalla Investment Partners L.P. / Bank of America #6373	(300,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/31/00	06/29-07/31 DEBIT INTEREST	(22,849.40)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	08/01/00	ACCT# 470P1209	(234,866.30)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	08/31/00	07/31-08/31 DEBIT INTEREST	(17,351.60)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/01/00	ACCT# 470P1209	682,787.85
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/14/00	NATIONS	90,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/29/00	DEBIT INTEREST	(18,654.03)

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For the Period September 1999 through June 2002					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/02/00	ACCT# 470P1209	(332,800.05)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/02/00	MELLON	216,133.33
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/31/00	DEBIT INTEREST	(18,393.60)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/31/00	Valhalla Investment Partners L.P. / Bank of America #6373	105,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/01/00	ACCT# 470P1209	(777,955.77)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/20/00	Valhalla Investment Partners L.P. / Bank of America #6373	900,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/28/00	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/28/00	Valhalla Investment Partners L.P. / Bank of America #6373	(50,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/30/00	DEBIT INTEREST	(11,277.63)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/01/00	ACCT# 470P1209	(1,128,397.99)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/29/00	DEBIT INTEREST	(14,938.90)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/29/00	ACCT# 470P1209	(227,461.63)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/02/01	NORWEST	200,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/04/01	WIRE CHRGS	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/04/01	SOUTHTRUST	(50,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/12/01	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/12/01	SOUTHTR BK	(50,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/17/01	PARTIAL FILLS	579.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/18/01	WIRE CHRGS	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/18/01	Valhalla Investment Partners L.P. / Bank of America #6373	(100,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/30/01	Valhalla Investment Partners L.P. / Bank of America #6373	71,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/31/01	DEBIT INTEREST	(9,898.79)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/31/01	ACCT# 470P1209	24,894.79
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/02/01	CHASE	131,035.79
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/06/01	PARTIAL FILLS	559.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/08/01	NORWEST	100,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/28/01	DEBIT INTEREST	(6,486.36)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/28/01	ACCT# 470P1209	(843,446.08)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/07/01	PARTIAL FILLS	80.00

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For the Period September 1999 through June 2002					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/12/01	Valhalla Investment Partners L.P. / Bank of America #6373	125,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/30/01	DEBIT INTEREST	(2,448.58)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/30/01	ACCT# 470P1209	(211,521.53)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/12/01	PARTIAL FILLS	219.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/20/01	Valhalla Investment Partners L.P. / Bank of America #6373	120,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/25/01	Valhalla Investment Partners L.P. / Bank of America #6373	650,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/26/01	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/26/01	SOUTHTR BK	(100,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/27/01	Valhalla Investment Partners L.P. / Bank of America #6373	750,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/30/01	DEBIT INTEREST	(869.06)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/30/01	CREDIT INTEREST	212.74
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/30/01	ACCT# 470P1209	130,402.03
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/02/01	AOPR NON-PRO MARKET DATA 03/01	(1.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/03/01	Valhalla Investment Partners L.P. / Bank of America #6373	710,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/04/01	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/04/01	SOUTHTR BK	(100,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/29/01	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/29/01	SOUTHTR BK	(150,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/29/01	Valhalla Investment Partners L.P. / Bank of America #6373	90,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/31/01	DEBIT INTEREST	(4,286.41)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/31/01	CREDIT INTEREST	324.47
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/31/01	ACCT# 470P1209	(207,815.42)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/01/01	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/01/01	SOUTHTR BK	(150,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/04/01	Valhalla Investment Partners L.P. / Bank of America #6373	230,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/05/01	Valhalla Investment Partners L.P. / Bank of America #6373	590,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/11/01	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/11/01	SOUTHTR BK	(200,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/13/01	WIRE CHRGS	(12.00)

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For the Period September 1999 through June 2002					
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Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/13/01	SOUTHTRUST	(200,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/29/01	DEBIT INTEREST	(8,005.58)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/29/01	ACCT# 470P1209	(150,338.17)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/12/01	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/12/01	Valhalla Investment Partners L.P. / Bank of America #6373	(200,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/13/01	WIRE CHRGS	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/13/01	Valhalla Investment Partners L.P. / Bank of America #6373	(125,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/26/01	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/26/01	SOUTHTR BK	(150,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/31/01	DEBIT INTEREST	(11,085.83)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	07/31/01	ACCT# 470P1209	(608,810.87)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	08/31/01	DEBIT INTEREST	(7,782.86)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	08/31/01	ACCT# 470P1209	(435,114.62)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/07/01	Valhalla Investment Partners L.P. / Bank of America #6373	200,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/14/01	Valhalla Investment Partners L.P. / Bank of America #6373	126,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/19/01	SOUTHTRUST	(100,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/28/01	DEBIT INTEREST	(2,852.22)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	09/28/01	ACCT# 470P1209	(249,160.34)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/05/01	Valhalla Investment Partners L.P. / Bank of America #6373	200,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/12/01	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/12/01	Valhalla Investment Partners L.P. / Bank of America #6373	(75,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/30/01	Valhalla Investment Partners L.P. / Bank of America #6373	70,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/31/01	DEBIT INTEREST	(1,598.19)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/31/01	CREDIT INTEREST	62.66
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	10/31/01	ACCT# 470P1209	165,779.53
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/02/01	Valhalla Investment Partners L.P. / Bank of America #6373	35,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/06/01	Valhalla Investment Partners L.P. / Bank of America #6373	50,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/14/01	PARTIAL FILL CREDIT	19.95
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/29/01	Valhalla Investment Partners L.P. / Bank of America #6373	100,000.00

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Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/30/01	DEBIT INTEREST	(39.90)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/30/01	CREDIT INTEREST	167.52
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	11/30/01	ACCT# 470P1209	146,949.11
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/11/01	PARTIALS	1,596.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/26/01	WIRE CHRGS	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/26/01	Valhalla Investment Partners L.P. / Bank of America #6373	(250,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/31/01	DEBIT INTEREST	(1,395.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/31/01	CREDIT INTEREST	513.99
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	12/31/01	ACCT# 470P1209	(98,795.56)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/09/02	BK AMER	200,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/10/02	PARTIAL CREDIT - NOV	2,394.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/11/02	PARTIALS - DEC	2,034.90
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/24/02	BOA	100,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/31/02	DEBIT INTEREST	(3,314.08)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/31/02	CREDIT INTEREST	73.15
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	01/31/02	ACCT# 470P1209	(110,933.82)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/07/02	ADJ NOV 01 INTEREST	(613.25)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/07/02	REV NOV 01 INTEREST	(167.52)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/07/02	ADJ NOV 01 INTEREST	39.90
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/07/02	REV NOV 01 INTEREST	39.90
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/08/02	Valhalla Investment Partners L.P. / Bank of America #6373	50,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/11/02	ADJ NOV 01 INTEREST	(39.90)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/11/02	REV PRIOR ENTRY	(39.90)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/11/02	ADJ NOV 01 INTEREST	613.25
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/11/02	REV PRIOR ENTRY	613.25
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/22/02	PARTIAL REBATE	778.05
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/27/02	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/27/02	Valhalla Investment Partners L.P. / Bank of America #6373	(30,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/28/02	DEBIT INTEREST	(6,221.14)

# EXHIBIT 52

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. 470P					
For the Period September 1999 through June 2002					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	02/28/02	ACCT# 470P1209	(317,286.18)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/13/02	PARTIAL REBATE	199.50
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/28/02	DEBIT INTEREST	(5,997.36)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	03/28/02	ACCT# 470P1209	118,769.01
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/03/02	Valhalla Investment Partners L.P. / Bank of America #6373	100,000.00
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/05/02	PARTIAL REBATE	39.90
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/11/02	WIRE CHG	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/11/02	Valhalla Investment Partners L.P. / Bank of America #6373	(175,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/19/02	SOFTWARE FEES-APR	(125.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/19/02	OPRA FEE-APR	(17.50)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/26/02	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/26/02	Valhalla Investment Partners L.P. / Bank of America #6373	(15,000.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/30/02	DEBIT INTEREST	(5,787.79)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	04/30/02	ACCT# 470P1209	(237,347.11)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/16/02	SOFTWARE FEE	(125.00)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/16/02	OPRA FEE	(17.50)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/16/02	PARTIAL REBATE	39.90
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/31/02	DEBIT INTEREST	(3,705.60)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	05/31/02	ACCT# 470P1209	(75,950.46)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/05/02	DEBIT INTEREST	(582.17)
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/05/02	INTEREST CONVERSION TO PENSON	582.17
Spear, Leads & Kellogg	Valhalla Investment Partners, L.P.	470P	06/05/02	Valhalla Investment Partners / AB Watley #7160	(467,915.91)
<b>Source:</b>					
1. Brokerage account statements.					
2. Bank of America bank account statements including deposit slips, cancelled checks and wire detail.					
3. QuickBooks file.					