

EXHIBIT 57

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Viking IRA Fund, LLC					
Spear Leads & Kellogg / Shoreline Trading Group Account No. 75YG					
For the Period March 2003 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/18/03	Viking IRA Fund / TradeStation #ORS1	2,104,568.90
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/27/03	Viking Master Fund / Spear Leeds Kellogg #7AY6	2,990,797.62
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/31/03	DEBIT INTEREST	(279.62)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/31/03	P&L	(297,153.60)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/07/03	Viking IRA Fund, LLC / Northern Trust #1007	150,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/16/03	Viking IRA Fund, LLC / Northern Trust #1007	(184,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/16/03	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/30/03	DEBIT INTEREST	(11,901.19)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/30/03	P&L	709,100.72
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/02/03	Viking IRA Fund, LLC / Northern Trust #1007	400,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/06/03	Viking IRA Fund, LLC / Northern Trust #1007	100,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/30/03	DEBIT INTEREST	(18,238.43)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/30/03	P&L	985,713.18
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/09/03	Viking IRA Fund, LLC / Northern Trust #1007	480,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/30/03	DEBIT INTEREST	(22,446.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/30/03	P&L	53,357.70
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/09/03	Viking IRA Fund, LLC / Northern Trust #1007	350,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/17/03	Viking IRA Fund, LLC / Northern Trust #1007	75,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/31/03	DEBIT INTEREST	(12,914.81)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/31/03	P&L	929,569.09
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/04/03	Viking IRA Fund, LLC / Northern Trust #1007	228,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/07/03	Viking IRA Fund, LLC / Northern Trust #1007	57,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/14/03	Viking IRA Fund, LLC / Northern Trust #1007	500,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/29/03	DEBIT INTEREST	(17,695.95)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/29/03	P&L	741,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/05/03	Viking IRA Fund, LLC / Northern Trust #1007	2,140,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/24/03	Viking IRA Fund, LLC / Northern Trust #1007	(67,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/24/03	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/30/03	DEBIT INTEREST	(17,118.40)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/30/03	P&L	(906,998.39)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/08/03	Viking IRA Fund, LLC / Northern Trust #1007	(388,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/08/03	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/31/03	DEBIT INTEREST	(28,509.80)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/31/03	P&L	1,628,508.79
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/06/03	Viking IRA Fund, LLC / Northern Trust #1007	645,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/28/03	DEBIT INTEREST	(25,424.62)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/28/03	P&L	(57,177.94)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/04/03	Viking IRA Fund, LLC / Northern Trust #1007	625,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/03	Viking Fund, LLC / Northern Trust #0928	(150,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/03	WIRE CHARGE	(12.00)

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For the Period March 2003 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/03	DEBIT INTEREST	(34,832.13)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/03	P&L	452,157.61
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/13/04	Viking IRA Fund, LLC / Northern Trust #1007	(365,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/13/04	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/05/04	Viking IRA Fund, LLC / Northern Trust #1007	40,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/27/04	DEBIT INTEREST	(689.82)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/01/04	Viking IRA Fund, LLC / Northern Trust #1007	480,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/31/04	DEBIT INTEREST	(25,480.50)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/20/04	Viking IRA Fund, LLC / Northern Trust #1007	485,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/30/04	DEBIT INTEREST	(37,530.53)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/05/04	Viking IRA Fund, LLC / Northern Trust #1007	290,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/28/04	DEBIT INTEREST	(43,141.17)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/09/04	Viking IRA Fund, LLC / Northern Trust #1007	(450,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/09/04	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/30/04	DEBIT INTEREST	(37,703.22)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/09/04	Viking IRA Fund, LLC / Northern Trust #1007	580,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/30/04	DEBIT INTEREST	(43,031.43)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/09/04	Viking IRA Fund, LLC / Northern Trust #1007	380,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/31/04	DEBIT INTEREST	(52,999.68)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/07/04	Viking IRA Fund, LLC / Northern Trust #1007	200,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/30/04	DEBIT INTEREST	(31,174.34)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/04/04	Viking IRA Fund, LLC / Northern Trust #1007	1,500,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/29/04	DEBIT INTEREST	(24,549.53)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/05/04	Viking IRA Fund, LLC / Northern Trust #1007	300,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/30/04	DEBIT INTEREST	(20,699.95)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/30/04	CREDIT INTEREST	22.29
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/30/04	REBATE ON SHORTS	65.33
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/04	DEBIT INTEREST	(30,147.88)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/04	P&L	1,684,431.76
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/21/05	Viking IRA Fund, LLC / Northern Trust #1007	2,560,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/31/05	DEBIT INTEREST	(40,469.77)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/07/05	JANUARY	685.85
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/28/05	DEBIT INTEREST	(74,771.26)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/03/05	FEBRUARY	467.50
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/31/05	DEBIT INTEREST	(95,410.24)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/08/05	ARCA REBATE	737.46
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/08/05	Viking IRA Fund, LLC / Northern Trust #1007	(600,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/08/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/13/05	Viking IRA Fund, LLC / Northern Trust #1007	(650,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/13/05		(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/29/05	DEBIT INTEREST	(89,603.26)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/02/05	ARCA REBATE	1,062.50
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/03/05	Viking IRA Fund, LLC / Northern Trust #1007	175,000.00

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Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/31/05	DEBIT INTEREST	(87,071.10)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/06/05	ARCA REBATE	868.53
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/30/05	DEBIT INTEREST	(84,798.06)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/05/05	ARCA REBATE	465.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/11/05	Viking IRA Fund, LLC / Northern Trust #1007	(200,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/11/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/29/05	DEBIT INTEREST	(50,904.88)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/29/05	CREDIT INTEREST	1,098.31
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/03/05	ARCA REBATE	486.03
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/09/05	Viking IRA Fund, LLC / Northern Trust #1007	275,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/31/05	CREDIT INTEREST	7,747.82
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/02/05	ARCA REBATE	535.50
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/27/05	Viking IRA Fund, LLC / Northern Trust #1007	(600,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/27/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/30/05	CREDIT INTEREST	9,688.29
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/04/05	ARCA REBATE	1,002.83
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/07/05	Viking IRA Fund, LLC / Northern Trust #1007	(640,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/07/05	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/21/05	Viking IRA Fund, LLC / Northern Trust #1007	330,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/31/05	DEBIT INTEREST	(5,407.12)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/31/05	CREDIT INTEREST	7,874.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/30/05	DEBIT INTEREST	(76,951.07)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/30/05	DEBIT INTEREST	(105,781.22)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/30/05	P&L	933,220.15
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/04/06	Viking IRA Fund, LLC / Northern Trust #1007	(650,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/04/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/09/06	Viking IRA Fund, LLC / Northern Trust #1007	(730,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/09/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/31/06	DEBIT INTEREST	(70,018.19)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/31/06	CREDIT INTEREST	257.12
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/28/06	DEBIT INTEREST	(94,292.66)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/31/06	DEBIT INTEREST	(116,821.42)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/07/06	Viking IRA Fund, LLC / Northern Trust #1007	(1,150,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/07/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/28/06	Viking IRA Fund, LLC / Northern Trust #1007	(350,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/28/06	DEBIT INTEREST	(94,998.06)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/28/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/31/06	DEBIT INTEREST	(133,081.89)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/30/06	DEBIT INTEREST	(120,336.46)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/05/06	Viking IRA Fund, LLC / Northern Trust #1007	(1,550,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/05/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/12/06	Viking IRA Fund, LLC / Northern Trust #1007	(100,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/12/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/31/06	DEBIT INTEREST	(117,450.31)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/31/06	DEBIT INTEREST	(111,726.94)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/29/06	DEBIT INTEREST	(95,134.49)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/02/06	Viking IRA Fund, LLC / Northern Trust #1007	(1,300,000.00)

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For the Period March 2003 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/02/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/10/06	Viking IRA Fund, LLC / Northern Trust #1007	(890,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/10/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/31/06	DEBIT INTEREST	(355.74)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/31/06	CREDIT INTEREST	20,016.72
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/30/06	CREDIT INTEREST	18,399.35
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/22/06	Viking IRA Fund, LLC / Northern Trust #1007	(200,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/22/06	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/29/06	CREDIT INTEREST	17,176.31
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/29/06	P&L	(2,426,805.61)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/08/07	Viking IRA Fund, LLC / Northern Trust #1007	(750,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/08/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/09/07	Viking IRA Fund, LLC / Northern Trust #1007	(25,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/09/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/31/07	CREDIT INTEREST	17,616.50
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/28/07	CREDIT INTEREST	13,918.59
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/30/07	CREDIT INTEREST	15,517.44
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/04/07	Viking IRA Fund, LLC / Northern Trust #1007	(50,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/04/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/10/07	Viking IRA Fund, LLC / Northern Trust #1007	(810,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/10/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/30/07	CREDIT INTEREST	13,208.24
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/03/07	Viking IRA Fund, LLC / Northern Trust #1007	100,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	05/31/07	CREDIT INTEREST	11,372.38
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/29/07	CREDIT INTEREST	9,949.26
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/09/07	Viking IRA Fund, LLC / Northern Trust #1007	(1,600,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/09/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/31/07	CREDIT INTEREST	7,388.56
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/31/07	CREDIT INTEREST	5,987.73
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/28/07	CREDIT INTEREST	3,850.90
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/09/07	Viking IRA Fund, LLC / Northern Trust #1007	(300,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/09/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/11/07	Viking IRA Fund, LLC / Northern Trust #1007	(600,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/11/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/16/07	Arthur Nadel DBA Viking Fund / Wachovia #4984	400,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/31/07	CREDIT INTEREST	2,611.49
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/13/07	Viking IRA Fund, LLC / Northern Trust #1007	75,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/30/07	CREDIT INTEREST	2,048.35
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/20/07	CREDIT WIRE FEE	12.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/20/07	Viking IRA Fund, LLC / Northern Trust #1007	(15,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/20/07	Viking IRA Fund, LLC / Northern Trust #1007	(135,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/20/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/20/07	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/07	CREDIT INTEREST	2,188.77

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Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/07	P&L	(4,198,671.86)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/09/08	Viking IRA Fund, LLC / Northern Trust #1007	(100,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/09/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/11/08	Viking IRA Fund, LLC / Northern Trust #1007	(950,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/11/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/15/08	Arthur Nadel DBA Viking Fund / Wachovia #4984	345,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/31/08	DEBIT INTEREST	(1,174.49)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	01/31/08	CREDIT INTEREST	1,092.81
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/05/08	Viking IRA Fund, LLC / Northern Trust #1007	530,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/29/08	DEBIT INTEREST	(620.03)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	02/29/08	CREDIT INTEREST	77.34
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	03/31/08	CREDIT INTEREST	65.79
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/09/08	Viking IRA Fund, LLC / Northern Trust #1007	(250,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/09/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/11/08	Arthur Nadel DBA Viking Fund / Wachovia #4984	300,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/14/08	Viking IRA Fund, LLC / Northern Trust #1007	(850,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	04/14/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	06/30/08	DEBIT INTEREST	(132.90)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/08/08	Arthur Nadel DBA Viking Fund / Wachovia #4984	1,900,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/09/08	Viking IRA Fund, LLC / Northern Trust #1007	(2,250,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/09/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/14/08	Arthur Nadel DBA Viking Fund / Wachovia #4984	700,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/15/08	Viking IRA Fund, LLC / Northern Trust #1007	(750,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/15/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	07/31/08	DEBIT INTEREST	(230.13)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	08/29/08	DEBIT INTEREST	(106.26)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/30/08	DEBIT INTEREST	(1,336.27)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	09/30/08	CREDIT INTEREST	9.54
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/16/08	Scoop Capital LLC / Wachovia #2157	330,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/17/08	Viking IRA Fund, LLC / Northern Trust #1007	(630,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/17/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	10/31/08	DEBIT INTEREST	(866.65)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/10/08	Viking IRA Fund, LLC / Northern Trust #1007	800,000.00
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/28/08	SHORT PRM. EXP QQQQ	(12.27)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	11/28/08	DEBIT INTEREST	(143.81)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/02/08	Arthur Nadel DBA Viking Fund / Wachovia #4984	(350,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/02/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/26/08	Viking IRA Fund, LLC / Northern Trust #1007	(235,000.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/26/08	WIRE CHARGE	(12.00)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/08	SHORT PRM. EXP QQQQ	(334.39)
Spear, Leads & Kellogg	Viking IRA Fund, LLC	75YG	12/31/08	P&L	(271,960.63)

EXHIBIT 57

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Viking IRA Fund, LLC					
Spear Leads & Kellogg / Shoreline Trading Group Account No. 75YG					
For the Period March 2003 through December 2008					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
<u>Source:</u>					
1. Brokerage account statements.					
2. Northern Trust and Wachovia bank account statements including deposit slips, cancelled checks and wire detail.					
3. QuickBooks file.					