

EXHIBIT 60

Case No.: 8:10-cv-77-T-17MAP et al.					
Summary of Hedge Fund Performance					
For the Period September 1999 through December 2008					
Hedge Fund	Brokerage	Account Number	Beginning date	End Date	Account Profits/(Losses)
Scoop Real Estate L.P.	Spear, Leads & Kellogg	4C8L	2/1/2004	12/31/2008	\$ (6,637,880)
Scoop Real Estate L.P. Total					\$ (6,637,880)
Valhalla Investment Partners L.P.	A. B. WATLEY	69587160	6/1/2002	11/30/2002	(158,867)
Valhalla Investment Partners L.P.	BEAR STEARNS	102-22314 055	3/1/2000	4/30/2000	5,407
Valhalla Investment Partners L.P.	SG AMERICAS SECURITIES	85577219	6/1/2004	12/31/2005	97,422
Valhalla Investment Partners L.P.	Spear, Leads & Kellogg	470P	9/1/1999	6/30/2002	(5,921,848)
Valhalla Investment Partners L.P.	Spear, Leads & Kellogg	750B	10/1/2002	12/31/2008	2,863,875
Valhalla Investment Partners L.P. Total					\$ (3,114,011)
Victory Fund Ltd.	A. B. WATLEY	69583326	6/1/2002	12/31/2002	(326,703)
Victory Fund Ltd.	RYDEX FUNDS	031304382	7/1/2003	12/31/2004	249,181
Victory Fund Ltd.	Spear, Leads & Kellogg	71S1	2/1/2003	8/31/2003	(66,776)
Victory Fund Ltd.	Spear, Leads & Kellogg	750A	6/1/2002	12/31/2008	1,825,701
Victory Fund Ltd. Total					\$ 1,681,403
Victory IRA Fund Ltd.	RYDEX FUNDS	1003003162	12/1/2003	12/31/2004	50,627
Victory IRA Fund Ltd.	Spear, Leads & Kellogg	78A1	5/1/2003	12/31/2008	(5,941,164)
Victory IRA Fund Ltd. Total					\$ (5,890,537)
Viking Fund LLC	RYDEX FUNDS	021204178	2/1/2003	12/31/2004	962,391
Viking Fund LLC	SG AMERICAS SECURITIES	85775949	6/1/2004	12/31/2005	97,422
Viking Fund LLC	Spear, Leads & Kellogg	75YK	3/1/2003	1/31/2009	(8,073,752)
Viking Fund LLC	TRADESTATION SECURITIES	172-80559 RS1	12/1/2002	3/31/2003	(3,839)
Viking Fund LLC Total					\$ (7,017,778)
Viking IRA Fund LLC	RYDEX FUNDS	021204177	4/1/2003	12/31/2004	1,166,455
Viking IRA Fund LLC	SG AMERICAS SECURITIES	85685239	6/1/2004	12/31/2005	48,696
Viking IRA Fund LLC	Spear, Leads & Kellogg	75YG	3/1/2003	12/31/2008	(2,053,443)
Viking IRA Fund LLC	TRADESTATION SECURITIES	172-80560 RS1	12/1/2002	4/30/2003	22,649
Viking IRA Fund LLC Total					\$ (815,643)
Viking Master Fund LTD	A. B. WATLEY	69552214	6/1/2002	4/30/2003	(1,119,376)
Viking Master Fund LTD	Spear, Leads & Kellogg	7AY6	5/1/2002	3/31/2003	(163,918)
Viking Master Fund LTD Total					\$ (1,283,294)
Grand Total					\$ (23,077,740)
<u>Sources:</u>					
Analyses of brokerage account statements performed by Riverside Financial Group from February 2009 through May 2010 and independent review of brokerage statements performed by YIP and Levi, LLC.					