

# EXHIBIT 61

Case No.: 8:10-cv-77-T-17MAP et al.					
Solvency Analysis					
For the Quarters Ended March 2003 through December 2008					
Quarter End	Liquid Assets <sup>1</sup>	Non-Liquid Assets <sup>2</sup>	Investor Liabilities Principal Only <sup>3</sup>	Other Liabilities <sup>4</sup>	Excess / (Shortage) of Funds
03/31/03	\$ 19,987,238	\$ -	\$ (35,804,194)	\$ -	\$ (15,816,956)
06/30/03	36,802,745	-	(48,087,330)	(5,731)	(11,290,316)
09/30/03	51,442,012	-	(60,944,483)	(5,731)	(9,508,201)
12/31/03	86,594,423	16,573	(88,019,836)	(631,886)	(2,040,726)
03/31/04	103,426,816	27,924	(110,611,952)	(13,162)	(7,170,374)
06/30/04	111,852,003	27,960	(119,387,621)	(13,162)	(7,520,820)
09/30/04	106,624,344	55,458	(126,999,356)	(13,162)	(20,332,716)
12/31/04	147,129,338	211,253	(160,130,348)	(13,162)	(12,802,919)
03/31/05	130,891,002	4,490,950	(163,856,102)	(1,763,274)	(30,237,424)
06/30/05	120,606,466	11,050,383	(163,862,698)	(4,420,522)	(36,626,370)
09/30/05	140,624,785	11,075,383	(172,059,789)	(4,418,614)	(24,778,234)
12/31/05	134,180,792	11,338,290	(166,405,083)	(4,546,347)	(25,432,347)
03/31/06	129,495,341	13,777,152	(163,146,983)	(4,563,947)	(24,438,438)
06/30/06	90,175,332	14,285,452	(150,876,157)	(4,563,947)	(50,979,319)
09/30/06	77,276,895	14,280,782	(140,627,979)	(4,562,993)	(53,633,295)
12/31/06	63,399,108	14,382,894	(134,246,721)	(4,562,993)	(61,027,713)
03/31/07	56,664,331	14,393,724	(134,935,982)	(4,576,558)	(68,454,486)
06/30/07	36,967,435	14,557,179	(131,240,894)	(4,558,875)	(84,275,155)
09/30/07	21,352,986	14,557,179	(128,539,475)	(4,559,631)	(97,188,941)
12/31/07	20,681,828	15,159,660	(127,339,869)	(4,563,631)	(96,062,011)
03/31/08	18,817,060	15,163,570	(124,001,841)	(4,551,812)	(94,573,023)
06/30/08	11,021,563	15,561,513	(120,660,082)	(4,550,858)	(98,627,864)
09/30/08	9,200,790	16,061,513	(124,488,826)	(4,551,812)	(103,778,336)
12/31/08	1,338,471	16,097,263	(114,200,513)	(4,552,199)	(101,316,978)
<b>Sources:</b>					
Bank statements held in the name of the Hedge Funds, brokerage account statements held in the name of the Hedge Funds, cancelled checks, deposits slips, deposit confirmations, copies of deposited checks, wire transfer documentation, tax returns filed by the Hedge Funds, and the books and records of the Hedge Funds.					
<b>Notes:</b>					
<sup>1</sup> Liquid Assets include the sum of the closing cash balances of bank accounts held in the name of the Hedge Funds and the closing Net Asset Values of assets held at brokerage accounts.					
<sup>2</sup> Non-Liquid Assets include Real Estate holdings, deposits for future purchases of real estate, accounts receivable, bonds and securities purchased through private offerings, capitalized software costs, capitalized start-up costs, and capitalized real estate closing					
<sup>3</sup> Investor Liabilities Principal Only include the amount owed to investors if they were to receive only their invested principal amounts.					
<sup>4</sup> Other Liabilities include mortgages owed by Scoop Real Estate LP; accounts payable, guarantees payable, and other short-term liabilities recorded in the books and records of the Hedge Funds.					