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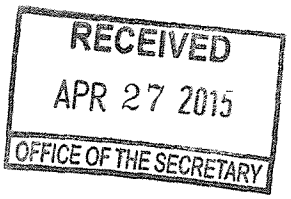
UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-16316

In the Matter of

PAUL J. POLLACK AND MONTGOMERY STREET RESEARCH, LLC,

Respondents.

THE DIVISION OF ENFORCEMENT'S NOTICE OF FILING OF EXPERT REPORT OF RONA T. SEAMS

The Division of Enforcement ("Division") submits notice of its filing of the Expert Report of Rona T. Seams (attached hereto) in compliance with Judge Elliot's January 23, 2015, Order.

Dated: April 24, 2015

Respectfully Submitted,

Gregory A. Kasper
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Division of Enforcement
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CERTIFICATE OF SERVICE

I hereby certify that a true copy of the Notice of Filing Expert Report was served on the following on this 24th day of April, 2015, in the manner indicated below:

Securities and Exchange Commission
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CRA Charles River Associates

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In the Matter of Paul J. Pollack and Montgomery Street Research, LLC

United States of America before the Securities and Exchange Commission

Administrative Proceeding, File No. 3-16316

Expert Report of Rona T. Seams

Prepared By:

Charles River Associates

One South Wacker Drive, 34th Floor

Chicago, Illinois 60606

Date: April 24, 2015

CRA Project No. D20652.00

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1 EXPERT QUALIFICATIONS

1.1 Rona T. Seams

My name is Rona T. Seams. I am a Principal at Charles River Associates, Inc. ("CRA"). I graduated with a degree in finance from the University of Texas in 1988 and earned an MBA with distinction from Northwestern University's Kellogg School of Management in 1998.

I have previously worked on securities and trading related matters on behalf of private clients as well as the United States Securities and Exchange Commission. I have training in finance, financial markets, and statistics from my undergraduate as well as graduate degree programs. In my professional work I have frequently performed financial and statistical analyses as well as reviewed and critiqued financial and statistical analyses performed by others. A copy of my curriculum vitae can be found at Exhibit 1. My standard hourly billing rate, which is being used in this matter is $465.

1.2 Charles River Associates

Charles River Associates ("CRA") is an international consulting firm providing economic advisory services to businesses, law firms, academic institutions and government agencies. The firm primarily advises clients on matters involving business and commercial disputes. The firm draws upon the multi-disciplinary skills of its professional team in accounting, finance, economics, marketing and statistics. CRA's personnel include CPAs, MBAs, and Ph.D graduates, and others with diverse business experience. Much of the firm's work is in the context of U.S. Federal, State, and Tax courts, forums requiring the utmost adherence to principles of proof and independence.

2 SCOPE OF ASSIGNMENT

I have been engaged by the United States Securities and Exchange Commission ("SEC") to opine on the following:

1. The magnitude and timing of Mr. Pollack's trading in Arete stock.
2. Whether Mr. Pollack engaged in wash trades with respect to Arete stock within the December 31, 2010 to October 8, 2012 timeframe.[1]
3. Whether wash trades have an impact on the liquidity and consequently the price of a stock.
4. Whether Mr. Pollack's alleged wash trades had an impact on the liquidity and consequently the price of Arete stock.

---

[1] This is the timeframe in which Mr. Pollack traded Arete stock, based on Mr. Pollack's trading records. See Exhibit 7.3. The SEC subpoenaed Mr. Pollack's trading records from the relevant brokerage firms. For Fidelity, Interactive Brokers, and TD Ameritrade data was requested for the period January 1, 2006 to present based on subpoenas dated August 2, 2013. Merrill Lynch was subpoenaed to provide data from January 1, 2006 to present based on a September 13, 2013 subpoena. For Scottrade, data was requested for the period January 1, 2011 to present based on a subpoena dated July 16, 2013.

5. The value of the restricted stock Mr. Pollack received from Arete as compensation for his services.

3 INFORMATION REVIEWED IN REACHING MY OPINIONS

A list of the documents and information reviewed is provided as Exhibit 2, and the information relied upon in reaching my opinions is cited in this report and the supporting schedules to this report.

4 BACKGROUND

4.1 Relevant Parties and Entities

4.1.1 Arete Industries Inc.

Arete Industries, Inc. ("Arete"), a publicly traded Colorado corporation, is the operator of a gas gathering pipeline system and holds oil and gas properties in the Rocky Mountain Region of the United States.[2] Its stock is traded over the counter on both the OTC Bulletin Board ("OTCBB")[3] and OTCQB[4] under the trading symbol ARET.[5]

According to Donald W. Prosser, Arete's former CEO and current interim-CFO,[6] Arete was a small operation, with no employees. Arete has shared "one little dedicated eight-by-six office" within Mr. Prosser's CPA business' office space.[7] From 2010 to 2014, Mr. Prosser spent approximately 30% of his time (annually) dealing with Arete-related issues.[8]

On March 2, 2010, Arete entered into a letter agreement (the "Letter Agreement") with Montgomery Street Research, LLC ("Montgomery Street"), an entity owned and controlled by Paul J. Pollack, to "assist the Company [Arete] by providing general advice to the Company, its growth strategies, and position within the public capital markets."[9] Arete's Form 10-Q for the quarterly period ending March 31, 2010 described the Letter Agreement as one "for

---

2 "Arete Industries, Inc. Overview," August 30, 2011, p. 1. Also see http://www.areteindustries.com/.

3 According to the SEC, "The OTC Bulletin Board (OTCBB) is an electronic quotation system that displays real-time quotes, last-sale prices, and volume information for many over-the-counter securities that are not listed on a national securities exchange. Brokers who subscribe to the system can use the OTCBB to look up prices or enter quotes for OTC securities. Under the OTCBB's eligibility rule, companies that want to have their securities quoted on the OTCBB must file current financial reports with the SEC or with their banking or insurance regulators." See http://www.sec.gov/answers/otcbb.htm.

4 "Most broker-dealers electronically quote prices for securities of SEC-reporting companies on the OTCQB marketplace through OTC Link, an inter-dealer quotation and trading system developed by OTC Markets Group. OTC Link is registered with the SEC as a broker-dealer and also as an alternative trading system (ATS). OTC Link enables broker-dealers not only to post and disseminate their quotes, but also negotiate trades through the system's electronic messaging capability. This feature enabled it to effectively replace FINRA's OTCBB, which was a quotation-only system." See http://www.investopedia.com/terms/o/otcqb.asp.

5 "Arete Industries, Inc. Overview," August 30, 2011, p. 1.

6 Testimony of Donald Prosser dated June 6, 2014, pp. 31, 34-35, and 155.

7 Testimony of Donald Prosser dated June 6, 2014, pp. 25, 30-31.

8 Testimony of Donald Prosser dated June 6, 2014, p. 25.

9 Government Exhibit 23 [SEC-Arete-P-0000413-9 at 6].

financing, structure, and investor services."[10] In exchange, Montgomery Street was to receive "$500,000 to be paid in the form of 80,000,000 shares of Arete common stock."[11] The agreement had a term of three years.[12]

Arete conducted two private placements during the three-year term of the Letter Agreement. The first offering, a common stock offering, was intended to raise funds to cover expenses associated with catching up on public filings and to place a down payment on the acquisition of certain oil and gas leaseholds.[13] The second offering, a preferred stock offering, was designed to raise funds to finalize the purchase of those oil and gas leaseholds.[14]

4.1.2 Paul J. Pollack

Mr. Pollack has more than 30 years of experience in the securities industry. He held Series 6 and Series 7 licenses in the 1980s and 1990s, and had a principal license when he started an investment banking firm in 1989.[15] He was a registered broker from approximately 1983 to 1994.[16] From 1983 to present, Mr. Pollack has worked in the securities industry as follows:

Figure 1[17]

Mr. Pollack's Work History

#	Period	Company Name	Role
(1)	January 1983 - October 1985	Davis Skaggs	Broker
(2)	January 1985 - October 1988	Montgomery Securities	Trader
(3)	January 1986 - August 1988	Buckingham Research Group	Partner and Institutional Salesman
(4)	August 1988 - August 1989	Volpe Covington	Partner and Institutional Salesman
(5)	August 1989 - September 1993	Pacific Growth Equities	President and Founder
(6)	October 1990 - December 1998	PJP Partners	General Partner
(7)	January 2001 - June 2004	Pollack Investments	Personal Trading Entity
(8)	June 2004 - Present	Montgomery Street Research	President

From December 31, 2010 to October 8, 2012, Mr. Pollack traded Arete stock that he purchased as well as stock he received as compensation pursuant to the Letter Agreement.[18]

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10 Arete Industries, Inc., Form 10-Q for the period ending March 31, 2010, p. 8.

11 Government Exhibit 23 [SEC-Arete-P-0000413-9]. On April 18, 2011, Arete declared a 1:100 reverse stock split of Arete stock, changing the number of shares due under the Letter Agreement from 80,000,000 to 800,000.

12 Government Exhibit 23 [SEC-Arete-P-0000413-9 at 3, 6 and 7].

13 Testimony of Donald Prosser dated June 6, 2014, pp. 80-81, 107.

14 Testimony of Donald Prosser dated June 6, 2014, pp. 107-109.

15 Testimony of Paul Pollack dated May 21, 2014, p. 19.

16 Testimony of Paul Pollack dated May 21, 2014, p. 21.

17 See Mr. Pollack's Background Questionnaire, Government Exhibit 22, p. 11, and Testimony of Paul Pollack dated May 21, 2014, p. 24.

During this timeframe, Mr. Pollack received compensation from three companies (Arete, Rick's Cabaret, and Torchlight Energy) for providing consulting services and for introducing potential investors to the companies.[19]

Mr. Pollack was introduced to Arete in early 2010 by Mr. Prosser.[20] According to Mr. Prosser, Arete hired Mr. Pollack and Montgomery Street to raise money and to make introductions to potential investors.[21]

I understand that Mr. Pollack and Montgomery Street were successful in attracting investors to Arete.[22] I further understand that the Division of Enforcement intends on introducing a summary witness who will testify about the investments made by each investor in the Arete common and preferred offerings. I intend to rely on the exhibit(s) prepared by that witness for the total amounts contributed by each investor.

For the services Mr. Pollack and Montgomery Street rendered to Arete, Mr. Pollack, directly or through entities he controlled, received 665,000 shares of restricted stock from April 2011 to June 2013, as well as transaction-based cash compensation[23] and other cash payments pursuant to an out-of-court settlement.[24] Mr. Pollack directed the restricted stock shares be issued to him and various entities that he controlled as shown below.

Figure 2[25]

Mr. Pollack's Arete Restricted Stock Shares

Date			Account	Restricted Stock
Year	Month	Day	Holder	Shares
2011	4	28	Toro Holdings	100,000
2011	6	16	Toro Holdings	100,000
2011	6	16	Giddy-Up Partners	120,000
2011	8	1	Giddy-Up Partners	100,000
2011	8	23	Bhog Partners	200,000
2013	6	4	Pollack	45,000
Total				665,000

18 See Exhibit 7.3.

19 Testimony of Paul Pollack dated May 21, 2014, pp. 44-48.

20 Mr. Pollack had previously served as a consultant to another company Mr. Prosser was affiliated with. In that capacity, Mr. Pollack assisted with raising money and introducing investors. Based in part on Mr. Pollack's track record of success, Mr. Prosser turned to Mr. Pollack and Montgomery Street to help raise funds for Arete. Testimony of Donald Prosser dated June 6, 2014, p. 39-42, 45-46, and 48.

21 Testimony of Donald Prosser dated June 6, 2014, p. 47.

22 Order Instituting Administrative and Cease-And-Desist Proceedings Pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 and Section 9(b) of the Investment Company Act of 1940, and Notice of Hearing, p. 2.

23 Government Exhibit 15 [October 28, 2011 Form D], pp. 5-6. Also see Testimony of Donald Prosser dated June 6, 2014, pp. 113 and 115-117.

24 Pursuant to a Mutual Release and Non-Disparagement Agreement signed on February 20, 2013, Arete agreed to pay Mr. Pollack a total of $184,500 with $77,000 due at the time of execution, and $107,500 on or before April 30, 2013. Government Exhibit 35 (SEC-Arete-E-000001-09 at 1).

25 See Exhibit 3.0. The stock was restricted. See Testimony of Donald Prosser dated June 6, 2014, p. 153 and Government Exhibit 35 (SEC-Arete-E-000001-09 at 2).

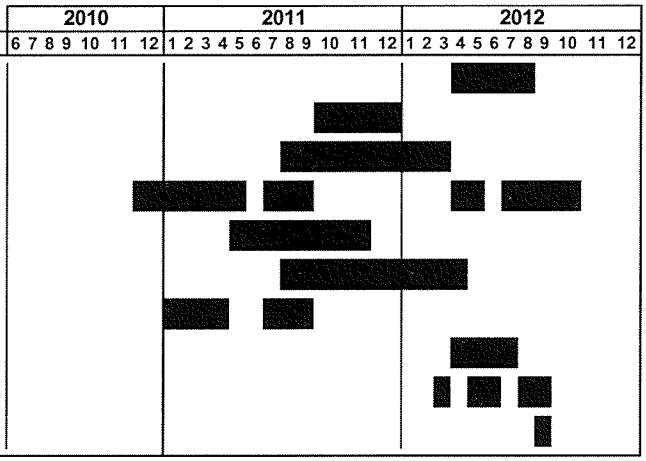
4.1.3 Entities Controlled by Mr. Pollack

As shown in Figure 2 above, Mr. Pollack directed Arete restricted stock shares into accounts held by him and three entities that he controlled. As shown in Figure 3 below, Mr. Pollack traded Arete stock in four accounts held by two of these entities (Toro Holdings LLC and BHOG Partners LLC) as well as in three personal accounts and three additional accounts of Montgomery Street. Mr. Pollack considered the money in his brokerage account and the brokerage accounts of the entities he controlled to be "lumped into one big pile."[26]

Figure 3[27]

Mr. Pollack's Arete Trading by Entity Controlled and Brokerage Account

Accountholder	Brokerage	Account #	Account Opened
(1) Bhog Partners	Scottrade	XXXX911	8/3/2011
(2) Montgomery	Fidelity	XXXXX721	3/29/2006
(3) Montgomery	Scottrade	XXXX147	8/3/2011
(4) Montgomery	TDA	XXXXX053	*n/a*
(5) Toro Holdings	Interactive Brokers	XXX023	4/15/2011
(6) Toro Holdings	Scottrade	XXXX404	8/3/2011
(7) Toro Holdings	TDA	XXXXX626	10/3/2006
(8) Pollack	Merrill Edge	XXXX810	3/30/2012
(9) Pollack	Scottrade	XXXX866	2/17/2012
(10) Pollack	TDA	XXXXX047	*n/a*



I describe each of the above mentioned entities in more detail below.

4.1.3.1 Toro Holdings LLC

Toro Holdings LLC ("Toro Holdings") is a Nevada Limited Liability Company created on September 7, 2006.[28] Mr. Pollack is the sole manager of Toro Holdings.[29] Mr. Pollack testified that he has always been the sole owner of Toro Holdings.[30]

Mr. Pollack testified that Toro Holdings is "just a brokerage account, basically, that trades the stock market"[31] and that "Toro Holdings has several brokers like the rest of my accounts. It has several accounts at different brokers."[32] In addition, Mr. Pollack testified that he solely

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26 Testimony of Paul Pollack dated May 21, 2014, pp. 49-50. In testimony, Mr. Pollack explained that certain broker-dealers limited the number of Arete, or other micro-cap, shares he could deposit in each account. In order to circumvent these limits, Mr. Pollack opened up various brokerage accounts in his name and the name of several entities he controlled. Testimony of Paul Pollack dated May 21, 2014, pp. 55-56.

27 See Exhibit 4.0 and 5.0.

28 See State of Nevada, Secretary of State, Limited Liability Charter for Toro Holdings, LLC, dated September 7, 2006 [SEC-IB-E-0000120-128 at 120].

29 See the Articles of Organization of Toro Holdings, LLC dated September 7, 2006 [SEC-IB-E-0000120-128 at 123].

30 Testimony of Paul Pollack dated May 21, 2014, p. 56.

31 Testimony of Paul Pollack dated May 21, 2014, p. 50.

32 Testimony of Paul Pollack dated May 21, 2014, p. 50.

controlled the trading in each of the Toro Holdings brokerage accounts and that he is the only person that had the authority to place trades in the accounts.[33]

Arete stock was traded in the following Toro Holdings brokerage accounts:[34]

	Account Holder	Application Date	Brokerage	Account Number
1	Toro Holdings	10/9/2006	TD Ameritrade	XXXXXX626
2	Toro Holdings	4/15/2011	Interactive Brokers	XXXX023
3	Toro Holdings	8/3/2011	Scottrade	XXXXX404

4.1.3.2 BHOG Partners LLC

BHOG Partners LLC ("BHOG Partners") is a Wyoming Limited Liability Company created on March 25, 2011.[35] As of July 1, 2011, Mr. Pollack was the sole manager of BHOG Partners.[36] Mr. Pollack testified that he has always been the sole owner of BHOG Partners.[37]

Mr. Pollack testified that BHOG Partners is "[a]nother investment account. It's very – very similar to Toro Holdings, identical to Toro Holdings, put it that way."[38] In addition, Mr. Pollack testified that he solely controls the trading in BHOG Partners' brokerage accounts and that he is the only person that had the authority to place trades in the accounts.[39]

Arete stock was traded in the following BHOG Partners brokerage accounts:[40]

	Account Holder	Application Date	Brokerage	Account Number
1	BHOG Partners	8/3/2011	Scottrade	XXXXX911

4.1.3.3 Montgomery Street Research, LLC

Montgomery Street is a Nevada Limited Liability Company created on April 11, 2005.[41] Mr. Pollack and David Mau were the initial managers of Montgomery Street, with Mr. Pollack being the sole manager as of December 1, 2005.[42] Mr. Pollack testified that he has always been the "sole owner" of Montgomery Street[43] and that Montgomery Street was a

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33 Testimony of Paul Pollack dated May 21, 2014, pp. 50 and 51.

34 SEC-TDA-E-0005043, SEC-TDA-E-0005055 (TDA Transaction and Trade Report Excel files, respectively); SEC-IB-E-0000025 – 26 (Interactive Brokers Account Activity and ARET Trade Blotter Excel files); SEC-SCOTTRADE-E-0000648 – 649 (Scottrade Order Details and Transaction Blotter Excel files).

35 See State of Wyoming, Secretary of State, Certificate of Organization BHOG Partners LLC, dated March 25, 2011 [SEC-SCOTTRADE-E-0000012] and the Articles of Organization of BHOG Partners LLC, dated March 24, 2011 [SEC-SCOTTRADE-E-0000004-9].

36 See the Articles of Organization of BHOG Partners LLC dated March 24, 2011 [SEC-SCOTTRADE-E-0000004–9 at 6-9].

37 Testimony of Paul Pollack dated May 21, 2014, pp. 56-57.

38 Testimony of Paul Pollack dated May 21, 2014, p. 51.

39 Testimony of Paul Pollack dated May 21, 2014, p. 52.

40 SEC-SCOTTRADE-E-0000002 - 3 (Scottrade Order Details and Transaction Blotter Excel files).

41 See the State of Nevada, Secretary of State, Limited Liability Company Charter dated April 11, 2005 [SEC-SCOTTRADE-E-0000303].

42 See the "Resignation of Manager" letter dated December 1, 2005 [SEC-SCOTTRADE-E-0000298-300] and the Articles of Organization of Montgomery Street Research, LLC dated April 8, 2005 [SEC-SCOTTRADE-E-0000294–297 at 294].

43 Testimony of Paul Pollack dated May 21, 2014, p. 56.

"quantitative research firm" with a "qualitative overview."[44] Mr. Mau served as a research analyst and independent contractor for Montgomery Street from inception through March or April of 2013.[45]

Arete stock was traded in the following Montgomery Street brokerage accounts:[46]

Account Holder	Application Date	Brokerage	Account Number
Montgomery	3/29/2006	Fidelity	XXXXXX721
Montgomery		TD Ameritrade	XXXXXX053
Montgomery	8/5/2011	Scottrade	XXXXX147

4.1.3.4 Giddy-Up Partners

Mr. Pollack testified that Giddy-Up Partners was "[i]dentical to the previous two [Toro Holdings and BHOG Partners]" and that he has solely controlled the trading in Giddy-Up Partners' brokerage accounts and that he was the only person that had the authority to place trades in the accounts.[47] In addition, Mr. Pollack testified that he has always been the sole owner of Giddy-Up Partners.[48]

4.2 Timeline

The following is a timeline of select events in this matter:

1. When Mr. Pollack opened and maintained each of the brokerage accounts he used to trade Arete stock;
2. When Mr. Pollack was under contract to provide services to Arete;
3. The time period over which Mr. Pollack traded Arete stock;
4. The timing of Arete's private stock placements; and
5. The timing of when Arete issued restricted stock to Mr. Pollack.

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44 Testimony of Paul Pollack dated May 21, 2014, pp. 23 and 26.

45 Testimony of Paul Pollack dated May 21, 2014, p. 34-35.

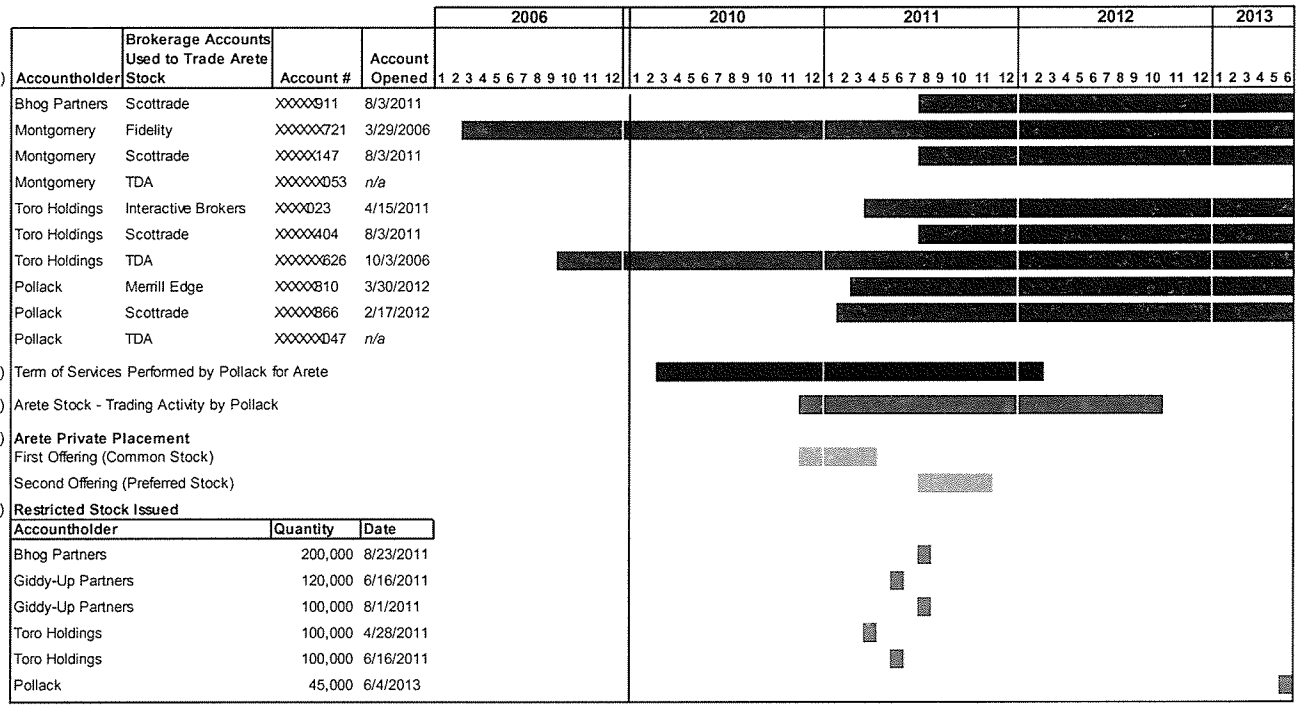
46 SEC-FIDELITY-E-0000001 (Fidelity Excel file); SEC-TDA-E-0000461 and SEC-TDA-E-0000541 (TDA Transaction and Trade Report Excel files); SEC-SCOTTRADE-E-0000290 – 291 (Scottrade Order Details and Transaction Blotter Excel files)

47 Testimony of Paul Pollack dated May 21, 2014, p. 52.

48 Testimony of Paul Pollack dated May 21, 2014, p. 57.

Figure 4[49]

Timeline



(1) Accountholder	Brokerage Accounts Used to Trade Arete Stock	Account #	Account Opened
Bhog Partners	Scottrade	XXXXX911	8/3/2011
Montgomery	Fidelity	XXXXXX721	3/29/2006
Montgomery	Scottrade	XXXXX147	8/3/2011
Montgomery	TDA	XXXXX053	*n/a*
Toro Holdings	Interactive Brokers	XXXX023	4/15/2011
Toro Holdings	Scottrade	XXXXX404	8/3/2011
Toro Holdings	TDA	XXXXX626	10/3/2006
Pollack	Merrill Edge	XXXXX810	3/30/2012
Pollack	Scottrade	XXXXX866	2/17/2012
Pollack	TDA	XXXXX047	*n/a*

(2) Term of Services Performed by Pollack for Arete

(3) Arete Stock - Trading Activity by Pollack

(4) **Arete Private Placement**
First Offering (Common Stock)
Second Offering (Preferred Stock)

(5) **Restricted Stock Issued**

Accountholder	Quantity	Date
Bhog Partners	200,000	8/23/2011
Giddy-Up Partners	120,000	6/16/2011
Giddy-Up Partners	100,000	8/1/2011
Toro Holdings	100,000	4/28/2011
Toro Holdings	100,000	6/16/2011
Pollack	45,000	6/4/2013

4.3 Matter at Issue

It is my understanding that, among other things, Mr. Pollack is accused of creating a false appearance of market activity in Arete's stock based on engaging in wash trades through his control of eight brokerage accounts at five broker-dealers.[50]

5 OPINIONS

As discussed in Section 2 above, I have been asked by the SEC to address several issues in this matter:

1. The magnitude and timing of Mr. Pollack's trading in Arete stock.
2. Whether Mr. Pollack engaged in wash trades with respect to Arete stock within the December 31, 2010 to October 8, 2012 timeframe.
3. Whether wash trades have an impact on the liquidity and consequently the price of a stock.

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49 See Exhibit 6.0, Government Exhibit 23 [SEC-Arete-P-0000413-9], Government Exhibit 24 [SEC-Arete-E-0000023-25], and Government Exhibit 48 [SEC-E-Arete-E-0000033-42].

50 Order Instituting Administrative and Cease-And-Desist Proceedings Pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 and Section 9(b) of the Investment Company Act of 1940, and Notice of Hearing, p. 2.

4. Whether Mr. Pollack's alleged wash trades had an impact on the liquidity and consequently the price of Arete stock.
5. The value of the restricted stock Mr. Pollack received from Arete as compensation for his services.

The following sections detail my opinions.

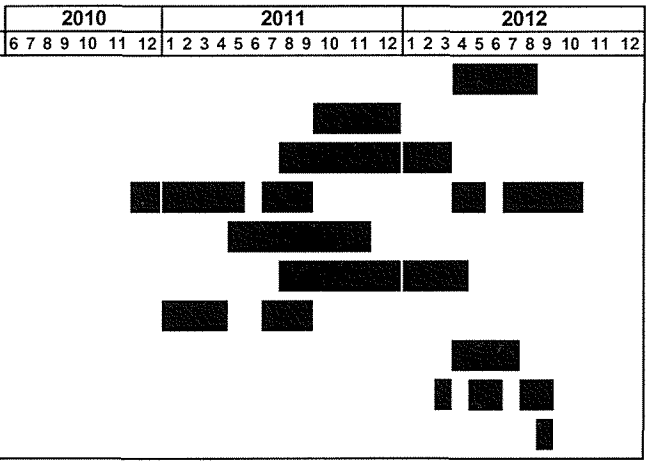
5.1 The magnitude and timing of Mr. Pollack's trading in Arete stock.

From December 31, 2010 through October 8, 2012, in open market transactions, Mr. Pollack (directly or through accounts he controlled) bought a total of 748,218 Arete shares (plus received 620,000 restricted shares as compensation) and sold a total of 1,314,168 shares for proceeds (net of commissions) of $823,192.[51] As shown below and as mentioned earlier, Mr. Pollack conducted these transactions across ten accounts; three personal accounts and seven accounts held by three entities that he controlled.

Figure 5[52]

Mr. Pollack's Arete Trading by Entity Controlled and Brokerage Account

Accountholder	Brokerage	Account #	Account Opened
(1) Bhog Partners	Scottrade	XXXX911	8/3/2011
(2) Montgomery	Fidelity	XXXXX721	3/29/2006
(3) Montgomery	Scottrade	XXXX147	8/3/2011
(4) Montgomery	TDA	XXXXX053	*n/a*
(5) Toro Holdings	Interactive Brokers	XXXX023	4/15/2011
(6) Toro Holdings	Scottrade	XXXX404	8/3/2011
(7) Toro Holdings	TDA	XXXXX626	10/3/2006
(8) Pollack	Merrill Edge	XXXX810	3/30/2012
(9) Pollack	Scottrade	XXXX866	2/17/2012
(10) Pollack	TDA	XXXXX047	*n/a*



Mr. Pollack conducted 3,450 transactions in Arete stock overall on 300 trading days from December 31, 2010 through October 8, 2012.[53] As shown in the graph below, on 141 of the 300 trading days, the accounts controlled by Mr. Pollack were responsible for over 50% of the reported Arete trading volume (the green dots at or above the 50% red line). On 19 of the 300 trading days, as shown below, the accounts controlled by Mr. Pollack were responsible for over 90% of reported Arete trading volume (the green dots at or above the 90% red line). The blue graphic area is the total trading volume for Arete and the red graphic area is Mr. Pollack's portion of that volume.

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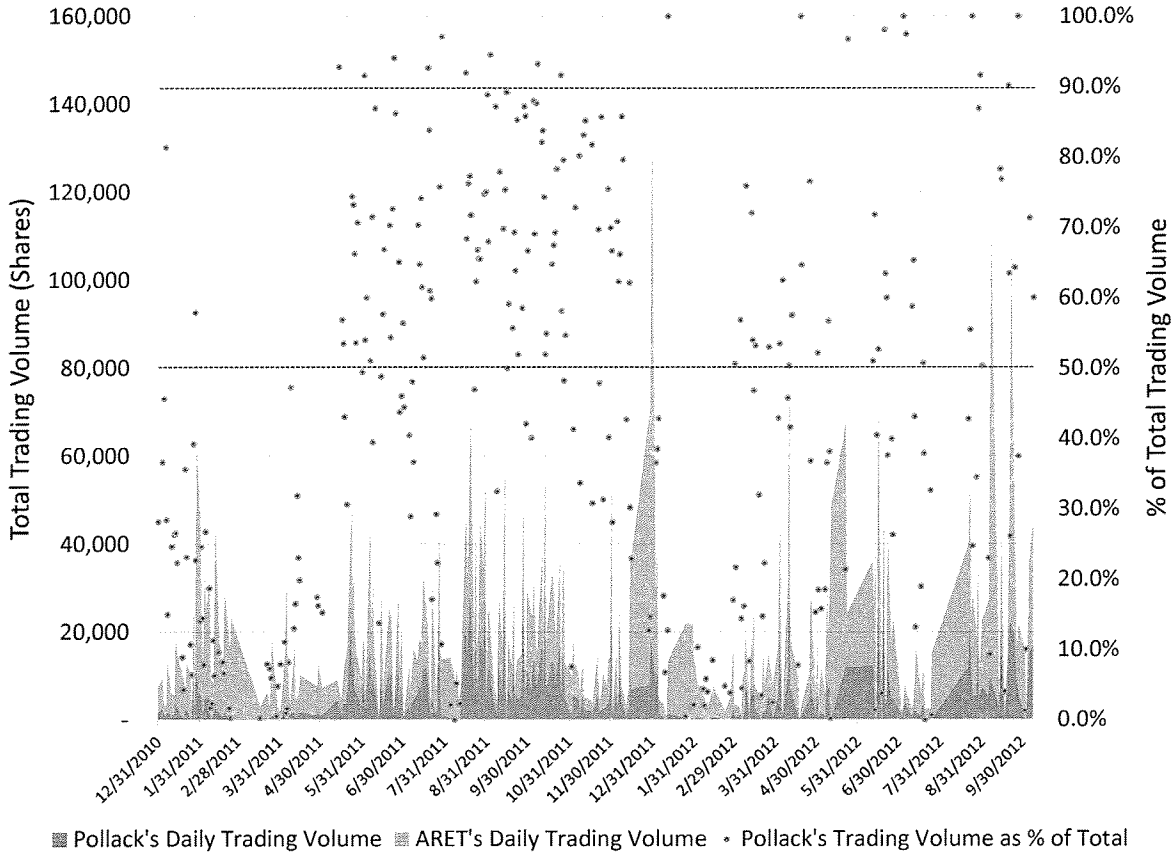
51 The shares are adjusted for Arete's reverse 100:1 stock split. See Exhibit 7.0.

52 See Exhibit 4.0 and 5.0.

53 See Exhibit 7.3, and 8.0.

Figure 6[54]

Mr. Pollack's Trade Volume as a Percent of Total Reported Daily Arete Volume
December 2010 to October 2012



5.2 Mr. Pollack engaged in wash trades with respect to Arete stock

5.2.1 Definition of a Wash Trade

A wash trade is a trade where the buyer and seller of a particular stock is the same person; there is no beneficial change in ownership. The purchase and sale trades that constitute a wash trade occur simultaneously or within a short period of time. Such trades create artificial market activity. According to the authors of "Wash Sales as a Stock Market Manipulation Tool":

> "[w]ash sales are 'transactions in which the buyer and seller is the same person such that there is no genuine change in ownership' as described by Putnins (2011). It is hard to find any economic explanation for a rational investor to be a part of a wash sale. In a wash sale, there is no actual change in ownership but on the other hand

54 See Exhibits 8.0 and 8.1.

> the involving investor may pay transaction costs like commission to the intermediaries. Thus, the wash sale trader would have non-positive outcome from this trade itself. However, by doing wash sales, a manipulator can artificially create an appearance of an active trading environment in order to direct attention of some information seekers to the market of a particular stock and affect the investment decisions."[55]

It is my understanding that wash trades are prohibited pursuant to Section 9(a)(1) of the Securities and Exchange Act of 1934:

> SEC. 9. (a) It shall be unlawful for any person, directly or indirectly, by the use of the mails or any means or instrumentality of interstate commerce, or of any facility of any national securities exchange, or for any member of a national securities exchange— (1) For the purpose of creating a false or misleading appearance of active trading in any security other than a government security, or a false or misleading appearance with respect to the market for any such security, (A) to effect any transaction in such security which involves no change in the beneficial ownership thereof, or (B) to enter an order or orders for the purchase of such security with the knowledge that an order or orders of substantially the same size, at substantially the same time, and at substantially the same price, for the sale of any such security, has been or will be entered by or for the same or different parties, or (C) to enter any order or orders for the sale of any such security with the knowledge that an order or orders of substantially the same size, at substantially the same time, and at substantially the same price, for the purchase of such security, has been or will be entered by or for the same or different parties.[56]

5.2.2 Determination of Mr. Pollack's wash trades.

Based on my review of the Arete trading data supplied by Mr. Pollack's brokerage firms (December 2010 to October 2012)[57] and my review of all trading in Arete stock during this same timeframe, I am of the opinion that 533 of Mr. Pollack's Arete buy and sell trades constituted wash trades (purchase and sale of a security at substantially the same time, price and size that involves no change in beneficial ownership).

I used a three step process to make this determination:

1. Consolidation of Trades. All of Mr. Pollack's Arete trades (from five different brokerages) were combined into one database.
2. Creation of Time Blocks. Mr. Pollack's Arete trades were organized into time blocks – a time block contains trades that occurred on the same day, at the same price, and

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55 See "Wash Sales as a Stock Market Manipulation Tool," Serkan Imisiker (Central Bank of the Republic of Turkey) and Bedri Kamil Onur Tas (TOBB ETU, Department of Economics), p.2.

56 The Securities Exchange Act of 1934 as Amended through P.L. 112-158, Approved August 10, 2012, pp. 85-86. https://www.sec.gov/about/laws/sea34.pdf.

57 This is the timeframe in which Mr. Pollack traded Arete stock based on Mr. Pollack's trading records. See Exhibit 7.3. The SEC subpoenaed Mr. Pollack's trading records from the relevant brokerage firms. For Fidelity, Interactive Brokers, and TD Ameritrade data was requested for the period January 1, 2006 to present based on subpoenas dated August 2, 2013. Merrill Lynch was subpoenaed to provide data from January 1, 2006 to present based on a September 13, 2013 subpoena. For Scottrade, data was requested for the period January 1, 2011 to present based on a subpoena dated July 16, 2013.

within the 30 second reporting timeframe required by FINRA.[58] Time blocks containing both a buy and a sell trade were identified. The 597 buy and sell trades within these time blocks constituted "potential wash trades."[59]

3. Confirmation that Mr. Pollack Traded with Himself. The buy and sell trades that established potential wash trades were then cross-referenced to records of all Arete trading activity (maintained by FINRA)[60] to determine if anyone else besides Mr. Pollack could have been a party to the trades. The buy and sell trades that established a wash trade were those trades in the time block where I confirmed that Mr. Pollack was the party to both a buy and a sell trade.[61] There were 533 such buy and sell trades that formed wash trades.[62]

As shown in the table below, of the 533 buy and sell trades that Mr. Pollack made that created a wash trade, 381 of these trades were part of a wash trade transaction that included buy and sell trade(s) on the same day, at the same price, within the 30 second reporting window, and the quantity of shares of the buy and sell trade(s) were exactly the same ("equal quantity wash trades").[63] The remaining 152 trades were transactions on the same day, at the same price, and within the 30 second reporting window, but the quantity of the buy and sell trade(s) were not the same ("unequal quantity wash trades").[64] The "unequal quantity wash trades" ranged from a difference in quantity of 1 share up to 1,500 shares.[65] The most common share difference in the "unequal quantity wash trades" was 100 shares.

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58 FINRA issued a Regulatory Notice in April 2010 (Regulatory Notice 10-24) that required reporting of OTC trades in equity securities within 30 seconds of execution. FINRA has since updated its reporting requirement to within 10 seconds of execution (Regulatory Notice 13-19, May 2013). Since all of Pollack's trades occurred between April 2010 and May 2013, a 30 second window is used to define the time blocks.

59 See Exhibit 10.0.

60 All OTC transactions in equity securities to which a FINRA (Financial Industry Regulator Authority) member is a party must be reported to FINRA, unless expressly excepted from the trade reporting rules. See http://www.finra.org/industry/trade-reporting-faq#100.

61 A filter using date, time, price, and net quantity matched Mr. Pollack's "potential wash trades" to the FINRA report (all Arete trades), confirming that a vast majority of these potential wash trades could only be Mr. Pollack's trades. The remainder of trades could either be Mr. Pollack's trades or someone else's trades. These trades were analyzed individually using the MPID (Market Participant Identifier) and Contra MPID fields in the FINRA database, which provided information as to which brokerages the shares came from and went to through abbreviations of the executing and contra parties. For example, a "FOMA" MPID stands for TD Ameritrade. Through use of these MPID fields and Pollack's account and brokerage information, 596 of his 597 trades were identified and confirmed in the FINRA report. The one trade that could not be identified in the FINRA report was not considered as part of a wash trade.

62 The difference between 597 and 533 (64 trades) is buy or sell trades beyond the matched trades in the time blocks. For example, if there was a 500 buy, 500 sell, and a 250 buy in a time block, I matched the 500 buy and 500 sell as a wash trade. The 250 buy was not matched as there were no other sell trades within the time block. The 250 buy trade would be one of the 64 trades.

63 The 381 buy and sell trades formed 185 wash trades. The 533 buy and sell trades formed 258 wash trades. See Exhibit 9.2.

64 For example, a wash trade transaction with a purchase of 800 shares and a sale of 500 shares would be classified as "unequal quantity" wash trade. The relevant wash trade share quantities would be the minimum of 500 and 800 shares, and thus would be a purchase of 500 shares (out of 800), and a sale of 500 shares. See Exhibit 10.1. The 152 buy and sell trades formed 73 wash trades. The 533 buy and sell trades formed 258 wash trades. See Exhibit 9.2 and Exhibit 10.1.

65 See Exhibit 10.1.

Figure 7[66]

Summary of Mr. Pollack's Wash Trades

	Attributes of the Wash Trade Transaction				
Wash Trade Description	Same Day	Same Price	Within the Same 30 Second Reporting Window	Buy Volume Equals Sell Volume	Number of Mr. Pollack's Buy and Sell Trades That Established Wash Trade Transactions
Equal Quantity Wash Trades	Yes	Yes	Yes	Yes	381
Unequal Quantity Wash Trades	Yes	Yes	Yes	No	152
Total					533

As shown below, Mr. Pollack conducted wash trades from January 26, 2011 to June 19, 2012. During this period, in open market transactions, Mr. Pollack (directly or through accounts he controlled) bought a total of 715,818 Arete shares (plus received 620,000 restricted shares as compensation) and sold a total of 1,034,058 shares for proceeds (net of commissions) of $757,290.[67] On the days Mr. Pollack conducted wash trades (73 days as noted below), Mr. Pollack (directly or through accounts he controlled) bought a total of 487,569 Arete shares and sold a total of 584,530 shares for proceeds (net of commissions) of $206,349.[68]

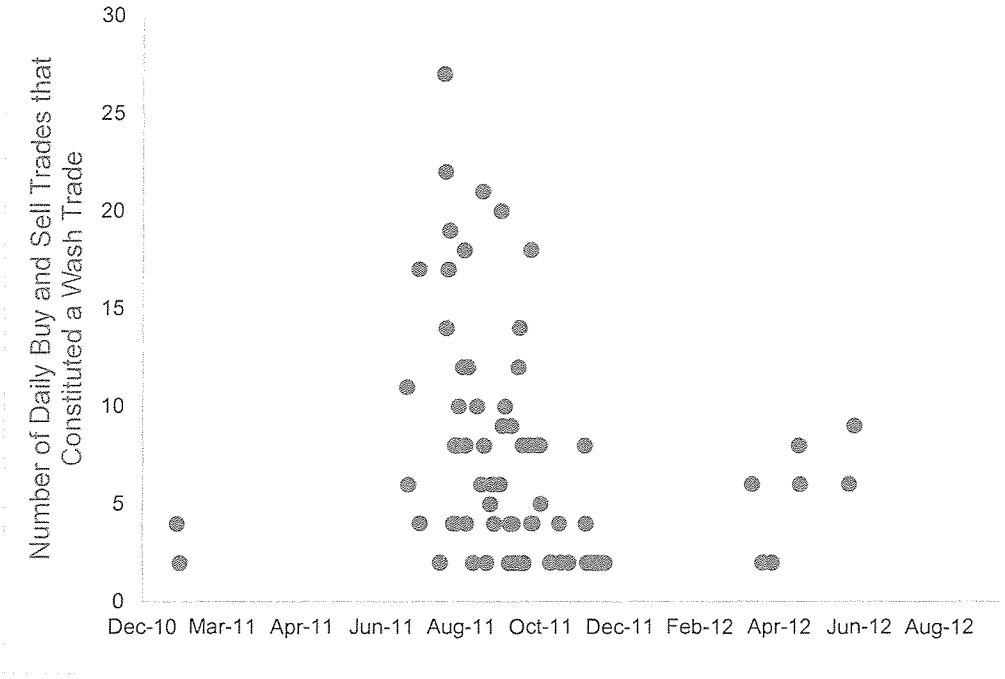
Mr. Pollack conducted one or more wash trades on 73 out of the 300 days he traded Arete stock from December 31, 2010 to October 8, 2012.[69] On the majority of days Mr. Pollack engaged in wash trading, he carried out more than one wash trade. For example, on August 15, 2011 from 10:22 am until 3:35 pm, 27 of Mr. Pollack's buy and sale trades constituted wash trades.[70]

66 See Exhibit 9.0.
67 See Exhibit 7.1.
68 See Exhibit 7.2.
69 See Exhibit 8.0 and 9.1.
70 See Exhibit 9.2.

Figure 8[71]

Mr. Pollack's Daily Buy and Sell Trades that Constituted Wash Trades

December 31, 2010 to October 8, 2012



For 155 of the 533 wash-related buy and sell trades,[72] Mr. Pollack used one or more brokerage accounts of the same entity that he controlled to make the related 155 buy and sale order(s).[73] For the 378 remaining wash-related buy and sell trades (533-155=378),[74] Mr. Pollack used a combination of personal accounts and accounts held by entities he controlled to make the related 378 buy and sell trades.[75] On numerous occasions, Mr. Pollack purchased and sold Arete stock in multiple accounts on the same day.[76]

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71 See Exhibit 9.1.

72 The 155 buy and sell trades formed 75 wash trades. The 533 buy and sell trades formed 258 wash trades. See Exhibit 9.2.

73 See Exhibit 9.2.

74 The 378 buy and sell trades formed 183 wash trades. The 533 buy and sell trades formed 258 wash trades. See Exhibit 9.2.

75 See Exhibit 9.2.

76 See Exhibit 9.2.

Mr. Pollack's wash-related purchases were $717,959 and his wash-related sales were exactly the same.[77] The commissions Mr. Pollack paid in connections with the wash trades were approximately $2,500.[78]

5.3 Wash trades increase a stock's liquidity and thus provide upward pressure on the price of a stock.

Wash trades are manipulative in that they create a false impression of higher volume and liquidity in the market for the stock. The market perceives this added liquidity as a positive factor, and thus the stock price is raised artificially high.

- Wash Trades Artificially Increase Volume Which, Creates a Misleading Impression of a more Liquid Market to Investors: Authors of the research paper, "Wash Sales as a Stock Market Manipulation Tool," stated that **"[o]ne purpose of manipulators to use wash sales would be artificially increasing the daily volume of a stock in order to mislead investors by the appearance of a liquid market**. Many investors may value this increase in the liquidity as a positive indicator for the relevant stock. In another set up, a manipulator initially gives a number of passive selling orders for the stock and then matches her own orders by giving binding buy orders. Thereby, manipulator can increase the price of the stock successively whereas there is no genuine change in the ownership of the shares. But in most of the cases, the other investors can not recognize this fact and perceive this movement as a regular rise in the stock price."[79] [emphasis added]
- Wash Trades create an Artificially High Price: In another research paper, "Stock Market Manipulations," the authors stated,"[i]t is also interesting to look at the different types of manipulation schemes that are employed. **Manipulators often try to create an artificially high price through wash trades and the use of nominee accounts** [40.14% of our cases involve such trades]. They trade among accounts owned by essentially the same individual or group. We argue that the increased trading volume and price often attract the attention of investors or information seekers. Indeed, for our entire sample of manipulated stocks, the mean daily average turnover during manipulation periods is much higher than that for the premanipulation periods (see below). In these cases, it is plausible that investors believe that there is good news about the stock, without realizing that much of the trading activity does not involve any real change in ownership."[80] [emphasis added]

The authors of "Stock Market Manipulations," further noted that their analysis of stock market manipulation cases also showed that most of the manipulation cases they studied happened

77 See Exhibit 9.2.

78 See Exhibit 9.2.

79 "Wash Sales as a Stock Market Manipulation Tool," by Serkan Imisiker and Bedri Kamil Onur Tas, August 6, 2014, p. 3.

80 "Stock Market Manipulations," by Rajesh K Aggarwal and Guojun Wu, Journal of Business, 2006, vol 79. No 4, p. 1938.

in relatively inefficient markets like the OTCBB[81] and that the vast majority of cases involved attempts to increase the price of the stock:

> "Our analysis shows that most manipulation cases happen in relatively inefficient markets, such as the OTC Bulletin Board and the Pink Sheets, that are small and illiquid. There are much lower disclosure requirements for firms listed on these markets, and they are subject to much less stringent securities regulations and rules. We find that, during the manipulation period, liquidity, returns, and volatility are higher for manipulated stocks than for the matched sample. The vast majority of manipulation cases involve attempts to increase the stock price rather than to decrease the stock price, consistent with the idea that short-selling restrictions make it difficult to manipulate the price downward."[82]

There is a large body of well accepted research demonstrating that, other things being equal, the more liquid the market is for a stock, the higher the price for the stock.

For a particular stock, "researchers have consistently reached the same conclusion," the higher the liquidity of a stock, the higher its price. According to the authors of "Liquidity, the Value of the Firm, and Corporate Finance":

> "In the case of stocks, bonds, and other financial instruments (including options, closed-end mutual funds, hedge fund investments, and equity-linked index bonds), researchers have consistently reached the same conclusion: the lower the liquidity of a security, the higher, after controlling for its risk and other relevant characteristics, its expected return and thus the lower its price."[83]

5.4 Mr. Pollack's wash trades increased Arete's liquidity and thus provided upward pressure on the price of Arete's stock.

As mentioned above, other things being equal, higher liquidity leads to a higher price for a stock. A stock's bid-ask spread is a useful measure of a stock's liquidity, and has an inverse relationship with trading volume. By analyzing the bid-ask spread, the volume, and the price of Arete's stock, before, during, and after Mr. Pollack traded it, I am of the opinion that Mr. Pollack's wash trades increased Arete's volume and therefore its apparent liquidity, and thus provided upward pressure on the price of Arete's stock. I found that Arete's stock had more liquidity (a lower bid-ask spread), higher volume, and a higher price when Mr. Pollack was conducting wash trades versus prior to and after him trading any Arete stock.

With regard to the bid-ask spread, it is common practice to use the bid-ask spread of a stock's price as a measure of a stock's liquidity. According to the authors of Stock Market Liquidity, analysts who have studied liquidity "examine the bid-ask spread as a measure of the characteristic liquidity of individual stocks. An investor wishing to trade immediately may always sell (buy) at the quoted bid (ask) price that includes a concession (premium) for immediate execution. Therefore, the spread between the bid and the ask prices, which is the

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81 Market efficiency is the degree to which stock prices reflect all available, relevant information. See http://www.investopedia.com/terms/m/marketefficiency.asp.

82 "Stock Market Manipulations," by Rajesh K Aggarwal and Guojun Wu, Journal of Business, 2006, vol 79. No 4, p. 1917.

83 "Liquidity, the Value of the Firm, and Corporate Finance," by Yakov Amihud and Haim Mendelson, Spring 2008, p. 5.

sum of the concession and premium, divided by the midpoint of the spread, is a natural measure of characteristic liquidity."[84]

Furthermore, "trading volume or liquidity is generally regarded as a determinant of bid-ask spreads...[and] the width of the bid-ask spread will vary inversely [with] trading volume/liquidity[.]"[85]

The following tables summarize the results of my analysis. I found that Arete's stock had more apparent liquidity (lower bid-ask spread), higher volume, and a higher price when Mr. Pollack was conducting wash trades versus prior to and after him trading any Arete stock. Overall, the tables show the average daily volume, the average bid-ask spread, and the average daily closing price of Arete's stock over three timeframes: (1) prior to Mr. Pollack trading Arete stock; (2) when Mr. Pollack conducted wash trades using Arete stock; and (3) post Mr. Pollack trading Arete stock.[86] These timeframes were further separated into two periods (the two tables below), one prior to and one after Arete's reverse stock split. The pre and post stock-split analyses are essentially the same, but are shown separately because the bid-ask spreads are not comparable between the pre and post-reverse stock split periods.

In the period before Arete's reverse stock split, the bid-ask spread during Mr. Pollack's wash trading was 9.76% which is lower (more liquid) than the bid-ask spread prior to Mr. Pollack trading any Arete stock, 19.49% (see figure below). Consistent with this higher apparent liquidity, Arete's trading volume and price were higher during Mr. Pollack's wash trading versus prior to him trading Arete stock. Arete's average daily trading volume was 1,242,082 shares during Mr. Pollack's wash trading versus 482,566 shares prior to him trading Arete stock. The average end of day price of Arete's stock was $6.18 during Mr. Pollack's wash trading versus $1.22 prior to him trading Arete stock.

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84 Stock Market Liquidity: Implications for Market Microstructure and Asset Pricing, by Francois-Serge Lhabitant, Greg N. Gregoriou, Wiley Finance, Copyright 2008, p. 391. https://books.google.com/books?id=uwV6U-JUE-wC&pg=PA391&dq=measures+of+stock+liquidity+bid+ask&hl=en&sa=X&ei=xEUrVfinLtfroASg1oGABA&ved=0CCcQ6AEwAA#v=onepage&q=measures%20of%20stock%20liquidity%20bid%20ask&f=false.

85 "[T]rading volume or liquidity is generally regarded as a determinant of bid-ask spreads" (Madhavan 2000). Although arguments can differ, the enduring view appears to be that, for both quote-driven and order-driven markets, the width of the bid-ask spread will vary inversely trading volume/liquidity (Amihud and Mendelson 1980). The view is supported by empirical evidence (Benston and Hagerman 1974; Chung and Charoenwong 1998; Stoll 1978) and is predicated on the following hypotheses: (1) the market makers/investors normally face more competition with high volume securities than with low volume securities and/or (2) that it is generally less risky to make a market in a high-volume security, with the result that spreads for such securities would be lower, even if there were competing market makers/investors (Schmidt 1871, 64). Within finance/economics, it is seen as a truism that both increasing competition and decreasing risk will reduce market inefficiencies, in the present case, by reducing bid-ask spreads. The above is generally discussed in relation to a single security; the greater the volume of trading in a given security, the lower the bid-ask spread." The Oxford Handbook of the Economics of Gambling, Edited by Leighton Vaughan Williams and Donald S. Siegel, Oxford University Press, Copyright 2013, p. 283. https://books.google.com/books?id=-Wa-AAAAQBAJ&printsec=frontcover&dq=The+Oxford+Handbook+of+the+Economics+of+Gambling&hl=en&sa=X&ei=gkEtVdzzHMiZsAWb8YDgDQ&ved=0CCcQ6AEwAA#v=onepage&q=madhavan&f=false. Also see "Asset Pricing in the Dark: The Cross Section of OTC Stocks," by Andrew Ang, Assaf Shtauber, and Paul C. Tetlock, July 2013, p. 6.

86 Mr. Pollack traded Arete stock from December 31, 2010 to October 8, 2012. To minimize the impact of short-term anomalies, I chose around one year to cover the pre and post periods. I used January 1, 2010 to December 30, 2010 for the pre period and October 9, 2012 to December 31, 2013 as the post period.

Figure 9[87]

Comparison of Arete's Bid-Ask Spread, Average Daily Volume and Average Price Before and During Mr. Pollack's Arete Wash Trading Period (Before Stock Split)

	Pre-Stock Split Comparison	Time Period	Average Bid-Ask Spread	Average Daily Volume (Shares)	Average End of Day Stock Price
(1)	Pre-Pollack Trading Period	1/1/2010 to 12/30/2010	19.49%	482,566	$ 1.22
(2)	Pollack Wash Trade Period (before stock split)	1/26/2011 to 4/17/2011	9.76%	1,242,082	$ 6.18

Bid-Ask Spread Smaller (more liquid) during Mr. Pollack's Trading Period?	Yes
Average Daily Volume Higher during Mr. Pollack's Trading Period?	Yes
Price Higher during Mr. Pollack's Trading Period?	Yes

In the period after Arete's reverse stock split, the bid-ask spread during Mr. Pollack's wash trading was 20.80% which is lower (more liquid) than the bid-ask spread post Mr. Pollack's trading any Arete stock, which was 66.45% (see figure below). Consistent with the higher apparent liquidity, Arete's trading volume and price were higher during Mr. Pollack's wash trading versus after he stopped trading Arete stock. Arete's average daily trading volume was 11,299 shares during Mr. Pollack's wash trading versus 5,883 shares after he stopped trading Arete stock. The average end of day price of Arete's stock was $2.62 during Mr. Pollack's wash trading versus $0.29 after he stopped trading Arete stock.

Figure 10[88]

Comparison of Arete's Bid-Ask Spread, Average Daily Volume and Average Price After and During Mr. Pollack's Arete Wash Trading Period (After Stock Split)

	Post-Stock Split Comparison	Time Period	Average Bid-Ask Spread	Average Daily Volume (Shares)	Average End of Day Stock Price
(1)	Pollack Wash Trade Period (after stock split)	4/18/2011-6/19/2012	20.80%	11,299	$ 2.62
(2)	Post-Pollack Trading Period	10/9/2012-12/31/2013	66.45%	5,883	$ 0.29

Bid-Ask Spread Smaller (more liquid) during Mr. Pollack's Trading Period?	Yes
Average Daily Volume Higher during Mr. Pollack's Trading Period?	Yes
Price Higher during Mr. Pollack's Trading Period?	Yes

The lower bid-ask spread, higher volume, and higher price of Arete's stock during the period in which Mr. Pollack made wash trades is consistent with what one would expect to see with wash trades.

87 See Exhibits 11.0, 12.0, and 13.0.

88 See Exhibits 11.1, 12.1, and 13.0.

Also, Arete's stock trading volume was higher during Mr. Pollack's wash trading period (versus pre and post) after removing Mr. Pollack's trades. This is consistent with wash trades attracting the attention of investors.

Figure 11[89]

Comparison of Arete's Average Daily Share and Dollar Volume Before, During, and After Mr. Pollack's Arete Wash Trading Period (Excludes Mr. Pollack's Trades)

		Average Daily	
	Time Period	Share Volume	Dollar Volume ($)
Pre-Stock Split			
(1) Pre-Pollack Trading Period	1/1/2010 to 12/30/2010	482,566	$ 6,269
(2) Pollack Trading Period Pre-Split	1/26/2011 to 4/17/2011	1,120,366	$ 19,425
Post-Stock Split			
(3) Pollack Trading Period Post-Split	4/18/2011-10/8/2012	6,447	$ 14,315
(4) Post-Pollack Trading Period	10/9/2012-6/19/2012	5,883	$ 1,748

5.5 Mr. Pollack received approximately $1.9 million in Arete shares

I have been asked to value Mr. Pollack's restricted stock shares when issued ("Issue Date"). The issue date is the first opportunity he would have had to sell the shares. The issue dates for the restricted stock are noted in Figure 12 below. Overall, Mr. Pollack received 665,000 shares of Arete restricted stock over the approximately two year period from April 28, 2011 to June 4, 2013.

As discussed below, Mr. Pollack might have been able to immediately sell the shares in a private transaction upon issuance. To sell the shares on a public market, he would have needed to wait for a period of six months to one year. Because the shares were restricted from sale on a public market and because public shares were available, a potential buyer of the restricted shares, through a private sale, would have demanded a discount based on their lack of marketability. Thus, the value of Mr. Pollack's 665,000 restricted stock shares is determined by taking the respective closing share prices on the issue days times the number of shares issued to Mr. Pollack that day, minus a discount for the lack of marketability of the shares. (See Figure 12).[90]

89 See Exhibit 13.1.

90 Based on Arete's end of the day stock price on the relevant dates, the value of Mr. Pollack's shares six months and one year after each issue date is $1,037,050 and $483,150, respectively. See Exhibits 3.1 and 3.2.

Figure 12[91]

The Timing and Value of Mr. Pollack's Arete Restricted Stock Shares

	Date			Account	Restricted Stock	Value of Publicly Available Shares at	Discount for Lack of	Value of Restricted Shares
	Year	Month	Day	Holder	Shares	Issue Date Stock Price	Marketability	on the Date Issued
1	2011	4	28	Toro Holdings	100,000	$ 760,000	32%	$ 516,800
2	2011	6	16	Toro Holdings	100,000	415,000	32%	282,200
3	2011	6	16	Giddy-Up Partners	120,000	498,000	32%	338,640
4	2011	8	1	Giddy-Up Partners	100,000	430,000	32%	292,400
5	2011	8	23	Bhog Partners	200,000	660,000	32%	448,800
6	2013	6	4	Pollack	45,000	8,100	32%	5,508
	Total				665,000	$ 2,771,100		**$ 1,884,348**

As noted above, restricted shares cannot be sold in a public market, but may be sold in private transactions.[92] Thus, it is common practice to estimate a discount for the lack of marketability (for restricted stock) using discounts associated with actual private sales of restricted stock.[93] As discussed in more detail in Section 5.5.1, the discount for lack of marketability associated with restricted stock has been studied since 1971 in over 30 studies ("Restricted Stock Studies") covering thousands of transactions.

The Securities Act of 1933 requires that all offers and sales of securities be registered with the SEC or qualify for an exemption from the registration requirements.[94]

Many companies have unregistered or restricted stock:

> Many companies whose stocks are publicly traded have outstanding shares that are not registered for public trading or are subject to restrictions on public trading. These [restricted] shares are identical to the publicly traded shares in all respects except for the lack of registration or the restrictions on trading.[95]

Unregistered or restricted stock are issued for a variety of reasons including as an offering from the issuer to an individual or entity as "compensation for professional services". Mr. Pollack received restricted stock from Arete as compensation pursuant to the Letter Agreement.[96]

> Restricted securities are securities acquired in unregistered, private sales from the issuing company or from an affiliate of the issuer. Investors typically receive restricted securities through private placement offerings, Regulation D offerings, employee

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91 See Exhibit 3.0.

92 Business Valuation Discounts and Premiums, Second Edition, by Shannon P. Pratt, John Wiley & Sons, Inc. Copyright 2009, p. 88.

93 Business Valuation Discounts and Premiums, Second Edition, by Shannon P. Pratt, John Wiley & Sons, Inc. Copyright 2009, p. 88.

94 See http://www.sec.gov/answers/rule144.htm.

95 Business Valuation Discounts and Premiums, Second Edition, by Shannon P. Pratt, John Wiley & Sons, Inc. Copyright 2009, p. 88.

96 Letter agreement from Montgomery Street Research, LLC to Arete Industries, Inc. dated March 2, 2010, Schedules A and B. See Government Exhibit 23 [SEC-Arete-P-000013-19 at 16-7].

stock benefit plans, as compensation for professional services, or in exchange for providing "seed money" or start-up capital to the company.[97]

In order to sell restricted stock (unregistered stock) in the marketplace, one must find an exemption to the SEC's registration requirements. The SEC's Rule 144 allows for such a sale when certain conditions are met. For Mr. Pollack, a non-affiliate of Arete,[98] Rule 144 allows for a sale without conditions after one year and as early as six months if the issuer, subject to the Exchange Act reporting requirements, is current on its periodic SEC reports.[99]

Based on letters Mr. Pollack provided to his brokers, it appears he used the one year holding period exemption under Rule 144.[100]

This Rule 144 holding period exemption has changed over time from 2 years to 1 year effective April 29, 1997 and then to 6 months (if the reporting issuer is current in its SEC reporting) effective February 15, 2008.[101]

5.5.1 Determination of the Discount for the Lack of Marketability of Mr. Pollack's Restricted Stock Shares

Mr. Pollack received approximately 95% (620,000 out of 665,000 shares) of his restricted stock shares in mid-2011. Therefore I use mid-2011 to determine the discount for lack of marketability.

Figure 13[102]

Mr. Pollack's Arete Restricted Stock Shares

Date			Account Holder	Restricted Stock Shares
Year	Month	Day		
2011	4	28	Toro Holdings	100,000
2011	6	16	Toro Holdings	100,000
2011	6	16	Giddy-Up Partners	120,000
2011	8	1	Giddy-Up Partners	100,000
2011	8	23	Bhog Partners	200,000
2013	6	4	Pollack	45,000
Total				665,000

97 See http://www.sec.gov/investor/pubs/rule144.htm.

98 An affiliate, for restricted stock purposes, "is a person, such as an executive officer, a director or large shareholder, in a relationship of control with the issuer. Control means the power to direct the management and policies of the company in question, whether through the ownership of voting securities, by contract, or otherwise." See http://www.sec.gov/investor/pubs/rule144.htm. It is my understanding that Mr. Pollack does not meet the above affiliate criteria with respect to Arete.

99 See http://www.sec.gov/investor/pubs/rule144.htm. Also, see https://www.law.cornell.edu/cfr/text/17/230.144 at 3 (c) Current public information.

100 See Letter from Moye/White to Interactive Brokers LLC dated May 12, 2011. [SEC-IB-E-0000438 – 44 at 38, 41, and 43].

101 See "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 7.

102 Exhibit 3.0.

As discussed earlier, it is common practice to determine a discount for the lack of marketability for restricted stock by observing discounts associated with historical restricted stock transactions (Restricted Stock Studies).

The following sections provide (1) an overview of Restricted Stock Studies; (2) drivers of a restricted stock discount; and (3) the determination of a restricted stock discount for Mr. Pollack's Arete restricted stock shares based on the Pluris Valuation Advisors LLC ("Pluris') and FMV Opinions Inc. ("FMV") restricted stock transaction databases, which allow users to analyze restricted stock based on time and company/market characteristics.

5.5.1.1 Overview of Restricted Stock Studies

Restricted Stock Studies compare the prices of the restricted stock sales (in private transactions) to the public market trading prices on the same day.[103]

Thus, restricted stock studies measure the discount for lack of marketability. According to Business Valuation Resources, a valuation industry data and service provider:[104]

> [R]estricted stock studies attempt to measure the discount for lack of marketability; i.e., the percentage discount from the quoted price of a freely-traded public security represented by the difference between the freely-traded price and the price at which restricted shares of the same company were actually sold. Many of these studies also attempt to establish correlative or predictive models thereby identifying the variables or factors that drive these discounts. The restricted stock studies indicate that restricted shares of public companies often trade at significant discounts to the market price of otherwise freely-traded shares.[105]

Since the SEC first published a study in 1971, there have been over 30 studies regarding the lack of marketability discount associated with restricted stock.[106] As shown below, such studies (that involve restricted stock of publicly-traded companies in private placements) include transactions from 1966 through 2011.

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[103] Business Valuation Discounts and Premiums, Second Edition, by Shannon P. Pratt, John Wiley & Sons, Inc. Copyright 2009, p. 88.

[104] See http://bvresources.com/.

[105] BVR's Guide to Discounts for Lack of Marketability, 2009 Edition, Paul Heidt Editor, Copyright 2009, p. 1-4. The FMV and Pluris databases are updated quarterly. See http://www.valusource.com/Products/MergersAcquisition/ProductInfo.aspx?id=32 and "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 10.

[106] BVR's Guide to Discounts for Lack of Marketability, 2009 Edition, Paul Heidt Editor, Copyright 2009, p. 1-4. Also see, "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, Copyright 2012, p. 11.

Figure 14[107]

Restricted Stock Studies

	Study	Study Date	Type	Period Covered	Number of Observations	Discount Mean	Discount Median
1	SEC Institutional Investor Study	1971	Government	'66-'69	398	24.0%	
2	Gelman	1972	Private	'68-'70	89	33.0%	33.0%
3	Moroney	1973	Private	'68-'70	145	35.6%	33.0%
4	Maher	1976	Private	'69-'73	34	35.5%	33.3%
5	Trout	1977	Private	'68-'70	60	35.5%	
6	Standard Research Consultants	1983	Private	'78-'82	28		45.0%
7	Johnson & Racette	1981	Private	'67-'73	86	34.0%	
8	Williamette Management Associates	1989	Private	'81-'84	33		31.2%
9	Silber	1991	Private	'81-'88	69	33.8%	35.0%
10	Wruck - Registered	1989	Academic	'79-'84	36	-4.1%	1.8%
11	Hertzel & Smith	1993	Academic	'80-'87	106	20.1%	13.3%
12	Management Planning	1997	Private	'80-'95	49	27.7%	28.8%
13	Johnson	1999	Private	'91-'95	72	20.2%	
14	Columbia Financial Advisors	2000	Private	'96-'97	23	21.0%	14.0%
15	Columbia Financial Advisors	2000	Private	'97-'98	15	13.0%	9.0%
16	Bajaj, Denis, Ferris, Sarin - Registered	2001	Academic	'90-'95	37	14.0%	9.9%
17	Hertzel, Lemmon Linck & Rees	2001	Academic	'80-'96	404	16.5%	13.4%
18	Krishnamurthy, Dpindt, Subramanium, Woidtke - Restricted	2004	Academic	'83-'92	75	34.0%	
19	Wu	2004	Academic	'86-'97	301	8.7%	19.8%
20	FMV Opinions	2005	Private	'80-'05	471	22.1%	
21	Barclay, Holderness, Sheehan	2006	Academic	'79-'97	594	18.7%	17.4%
22	Brophy, Ouimat, Sialm - Hedge Funds	2006	Academic	'95-'02	586	14.1%	
23	Brophy, Ouimat, Sialm - Other Investors	2006	Academic	'95-'02	1559	9.0%	
24	Meidan	2006	Academic	'96-'06	1726	9.8%	
25	Verdasca	2007	Academic	'00-'06	711	9.7%	10.1%
26	Wruck, Wu - 10 days prior	2009	Academic	'80-'99	1854	11.3%	11.0%
27	Floros, Sapp	2010	Academic	'95-'08	14391		10.8%
28	Chaplinsky, Haushalter - Purchase discount only	2010	Academic	'95-'00	382	18.7%	17.3%
29	Angrist, Curtis, Kerrigan (MPI)	2011	Private	'80-'09	1863	15.9%	13.3%
30	Stumpf, Martizinez, Stallman (SRR)	2011	Private	'05-'10	98	10.9%	9.3%
31	Huson, Malatesta, Parrino	2011	Academic	'95-'09	1029	12.2%	11.6%
32	Glegg, Harris, Madura, Ngo	2011	Academic	'00-'08	601	8.7%	8.4%
33	Harris-Trugman Valuation Association - Pre SEC Rule Change	2011	Private	'07-'10	47	17.9%	14.8%
34	Harris-Trugman Valuation Association - Post SEC Rule Change	2011	Private	'07-'10	89	15.9%	14.2%
35	Pluris	2010	Private	'04-'09	1953	22.7%	21.1%
36	FMV Opinions	2012	Private	'80-'11	682	19.4%	15.3%

[107] See Exhibit 16.0

5.5.1.1.1 Variation of Discounts Across Time

The marketability discounts in the above studies vary by study and across time. The discounts may vary based on the purpose of the study and the underlying transactions used by each study.[108] To understand the impact across time, a BVR presentation provided the following break-down of discounts across time for transactions in the FMV and Pluris databases. These privately managed databases provide access to the transactional data that can be used for analysis:[109]

Figure 15[110]

BVR Presentation – Average Marketability Discounts by Time Period

What are average discounts?

Average Discounts from FMV & Pluris

Time	FMV		Pluris (w/o warrants)	
Period	Median	Average	Median	Average
'80 - '89	21.1%	21.3%		
'90 - '96	21.0%	23.0%		
'97 - '00	25.0%	27.5%		
'01-'07	12.7%	15.0%	12.7%	15.4%
'08-'11	9.6%	12.0%	9.0%	10.7%
'97 - '07	16.1%	20.3%		

29

BVR Questions@BVResources.com © 2013 Business Valuation Resources, LLC

Restricted Stocks: A Review of Studies and the Market

The BVR presentation made the following additional observations on the above break-down of marketability discounts across time.

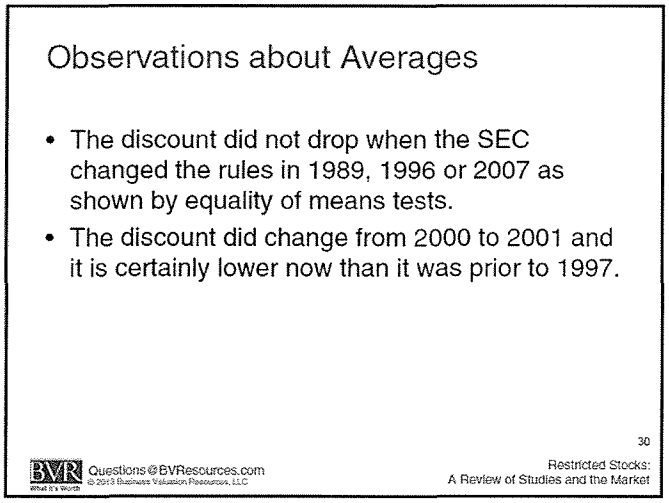
[108] "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 21-23.

[109] "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, p. 23.

[110] "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, p. 29.

Figure 16[111]

BVR Presentation – Observations about the Averages



Additionally, Pluris stated that "[r]educing the Rule 144 'Holding Period' in 2008," did not "appear to have a significant impact on the discount across the cross-section of transactions analyzed.[112] As noted earlier, the holding period for restricted stock was reduced from 1 year to 6 months if the issuing company was current in its reporting with the SEC.[113]

In addition, discounts vary based on characteristics of the company involved and characteristics of the general market. In general, these characteristics relate to: (1) the issuer's risk profile; (2) the degree of liquidity of the restricted stock; and (3) the overall level of stock market volatility around the time of the transaction.[114] These characteristics will be discussed further in the next section below.

Thus, when determining a marketability discount for a particular company's restricted stock, it is preferable to rely on studies or databases that allow one to select transactions based on the timing of the transactions and based on company and market characteristics similar to those of the subject stock being valued.

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111 "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 29-30.

112 "Pluris DLOM Database Discussion," prepared for NACVA by Pluris Valuation Advisors LLC, June 5, 2010, p. 17.

113 See http://www.sec.gov/investor/pubs/rule144.htm and "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 7.

114 The FMV Opinions database is also updated quarterly. See "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 11.

Both FMV and Pluris maintain restricted stock databases that are regularly updated[115] and which provide an interface by which one can tailor the transactions to be more reflective of the restricted stock being valued based on time and company/market characteristics.[116]

Based on this, I use the FMV and Pluris databases as the basis for determining the lack of marketability discount to apply to Mr. Pollack's Arete restricted stock.

5.5.1.2 Drivers of Restricted Stock Discounts

As noted in the section above, marketability discounts vary based on characteristics of the company involved and characteristics of the general market. Broadly, these characteristics relate to: (1) the issuer's risk profile; (2) the degree of liquidity of the restricted stock; and (3) the overall level of stock market volatility around the time of the transaction.[117]

In a 2010 presentation, Pluris summarized various financial risk characteristics, shown below, that indicate a direct relationship between the restricted stock discount and the "size, balance sheet strength, and overall riskiness of the issuing firm."[118]

(1) VWAP – value weighted average stock price

(2) Assets

(3) Growth

(4) Equity

(5) P/BV – Price to Book Value

(6) Market Cap

(7) MTB Ratio – Market to Book Ratio

(8) Volatility

(9) Block Size[119]

FMV has a similar list of risk characteristics that drive the restricted stock discount. In its companion guide, FMV stated that:

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[115] The Pluris DLOM Database™ is updated quarterly. See "Pluris DLOM Database User Guide, ValuSource. http://www.valusource.com/Products/ProfessionalBusinessAppraisers/ProductInfo.aspx?id=3. The FMV Opinions database is also updated quarterly. See "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 10.

[116] According to the FMV companion guide, the FMV Restricted Stock Study (FMV Study), comprises "over 700 restricted stock transactions with distinct transaction and company characteristics on which comparisons to a subject company can be made." See "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2014, p. 2. According to the Pluris website, the Pluris DLOM Database contains more than 3000 transactions since 2001 and "allows you to select transactions based on SIC codes, volatility, market capitalization, revenue, assets and block size, plus twelve additional filter options." http://www.valusource.com/Products/ProfessionalBusinessAppraisers/ProductInfo.aspx?id=3

[117] The FMV Opinions database is also updated quarterly. See "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 11.

[118] "Pluris DLOM Database Discussion," prepared for NACVA by Pluris Valuation Advisors LLC, June 5, 2010, p. 13.

[119] "Pluris DLOM Database Discussion," prepared for NACVA by Pluris Valuation Advisors LLC, June 5, 2010, p. 13.

> In most cases the key variables are considered to be market value, total assets, shareholder's equity, and volatility (if available). Revenues, MTB ratio and net profit margin tend to be somewhat weaker indicators.[120]

FMV, like Pluris, stated that block size was also a factor that should be considered when selecting restricted stock transactions.[121]

FMV also noted that profitability and a company's industry have less of an influence on the discount factor. With respect to profitability, FMV observed that "absolute levels of earnings/losses do not demonstrate a strong correlation with the discount due primarily to the greater impact of company size on the discount."[122]

5.5.1.3 Determination of a Restricted Stock Discount Based on the FMV and Pluris Databases

Below, I describe the process by which I conclude that the appropriate discount in this matter is 32%. As mentioned earlier, I am using a mid-2011 date to determine a discount for the lack of marketability.

5.5.1.3.1 FMV

In this section, I describe the selection criteria FMV used to populate its discount for lack of marketability database and the process by which I obtain a discount for the lack of marketability using the FMV database and associated software.

FMV's Transaction Selection Criteria.

As of May 2014, the FMV Study included over 700 restricted stock transactions with transactions dates from 1980 to 2013. FMV obtains transactions through a number of searches through various sources, including, among others, 10K Wizard, Security Data Corp.; EDGAR and EDGAR Pro; Dow Jones News Retrieval; Disclosure CompactD; and S&P Corporate Transactions Records.[123]

FMV then eliminates certain transactions based on the following reasons:

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[120] See "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 18

[121] "[A]ll else being equal, large blocks of unregistered stock (expressed as a percent of total shares outstanding) are more illiquid than small blocks. This results from (i) Rule 144's volume limits after the initial required holding period and prior to the ultimate holding period, and (ii) the difficulty in disposing of a large block of stock in a short time period through public sales due to general market supply and demand conditions." See "Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 13.

[122] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 12

[123] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2014, p. 12.

Figure 17[124]

Reasons FMV Eliminated Certain Restricted Stock Transactions from its Database

	Description	FMV Companion Guide Details
1	Stock Registered Prior to the Transaction	The transaction was not a private placement of unregistered shares (i.e., the stock was registered prior to the transaction date) or the stock was registered and became fully marketable within 30 days of the transaction.
2	Included More than Common Stock	The private placement included debt, preferred stock, convertible preferred stock, or some kind of hybrid equity-derivative security (the security issued must be identical to the publicly traded common stock in all respects other than its unregistered status).
3	Included Warrants	The private placement was issued as part of a stock-warrant unit or had warrants attached, or detachable warrants or options were issued with the common stock.
4	Transaction did not Close	The transaction did not close (i.e., was announced and later withdrawn).
5	Not Traded on a Domestic Exchange	The stock was not traded on a domestic exchange; the underlying company is a 6K filing foreign company (as opposed to an 8K filing domestic company).
6	Penny Stock or Low Trading Volume	The stock traded below $1 for the entire month of the transaction, or the trading volume is extremely low.
7	Lacked Enough Information to Determine Discount	Significant pieces of information were unavailable, to the extent we were unable to determine the private placement discount, such as the following:
		a. The market reference price for the fully liquid shares was unavailable;
		b. The private placement transaction price was unavailable; and
		c. Only the net transaction proceeds to the issuer were reported publicly (net of unknown transaction costs and fees), not the gross purchase price.
8	Included Special Contractual Arrangements	There were special contractual arrangements between buyer and seller limiting either the economic upside or downside of the buyer (e.g., an agreement to increase the number of shares purchased if the market trading price were to fall below a certain level within some specified period of time).
9	Stock Issued in Connection with Strategic Business Relationship	The stock was issued in connection with a strategic business relationship, a merger or acquisition, in exchange for services or in connection with any other transaction that could cast doubt on what the fair market value of the restricted stock was; and
10	Lead Purchaser was a Related Party	The lead purchaser in the transaction was, based on explicit language provided in the issuer's public filings (or, if not explicitly stated, based on our best judgment considering all available evidence), a "related party" or received one or more seats on the issuer's board of directors as a result of the transaction.

According to FMV, the above "cleaning process eliminated over 95% of the transactions reviewed, leaving the current database (as of March 2014) of 756 plain vanilla private placements of restricted common stock."[125]

Determination of DLOM using FMV's Database and Software.

Using the FMV database and software to obtain a discount is a five step process.

Step One. Block Size of 30% or Less.

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[124] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2014, p. 12. It is my understanding that the definition of a "penny stock" in the FMV Companion Guide is not the same as the statutory definition pursuant to Section 3(a)(51) of the Exchange Act and Rule 3a51-1, thereunder. For my selection of restricted stock transactions, I am using the FMV Companion Guide and Pluris database definitions.

[125] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2014, p. 12.

Block Size, like Equity, Assets, Market Cap, and Volatility is a key driver of the lack of marketability discount according to FMV.[126]

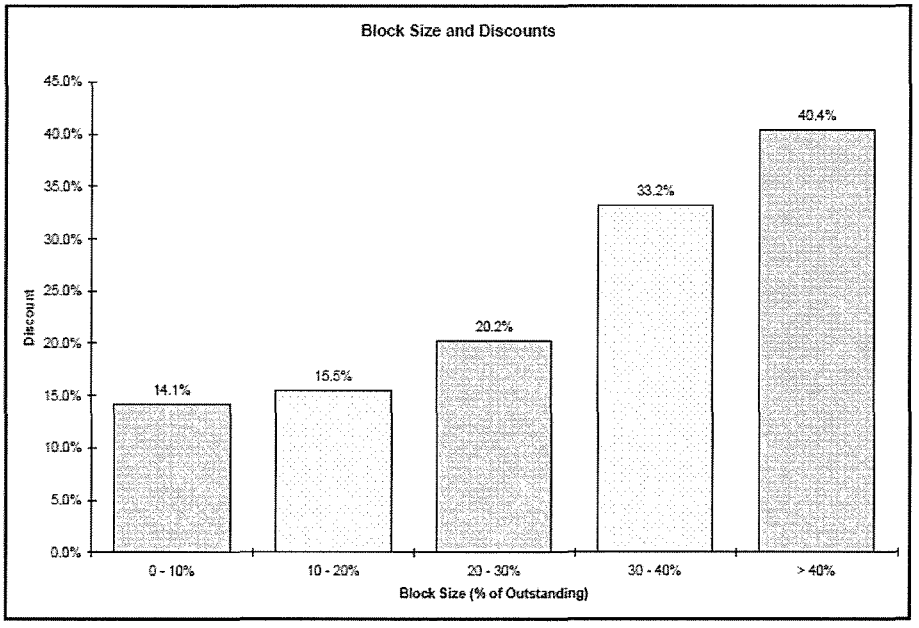
The FMV software starts with transactions that have already been filtered to only include a block size of 30% or less:

> The RSED [Restricted Stock Equivalent Discount] takes the subject company value from the public equity equivalent (marketable minority) level of value to the restricted stock equivalent level of value. Since the goal in this first step is to determine the RSED and not the total discount applicable to a privately held entity, we base this analysis on a comparison of small-block transactions only, or blocks less than 30% shares placed.[127]

It appears the reason why the FMV software selects a maximum block size of 30% is because this is when FMV states that "the discount increases due to a greater degree of illiquidity (i.e., larger block size), and the magnitude of this relationship (as shown below) is most significant among block sizes greater than 30%.[128]

Figure 18[129]

FMV Block Size Analysis from its 2012 Restricted Stock Study Companion Guide



[126] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 13.

[127] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 17.

[128] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 17.

[129] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 13.

By August 23, 2011, Mr. Pollack's restricted shares were 8.0% of Arete's shares outstanding. On the dates issued, the amounts ranged from 1.3% to 2.6% of the shares outstanding. Mr. Pollack's 2011-issued restricted shares in total and by date of issuance,[130] is shown below:

Figure 19[131]

The Block Size of Mr. Pollack's Arete Restricted Stock Shares

Block Size				
Entity Controlled by Pollack	Date	Quantity	Outstanding Shares	Weight
Toro Holdings	4/28/2011	100,000	7,664,476	1.3%
Toro Holdings	6/16/2011	100,000	7,664,476	1.3%
Giddy-Up Partners	6/16/2011	120,000	7,664,476	1.6%
Giddy-Up Partners	8/1/2011	100,000	7,764,476	1.3%
Bhog Partners	8/23/2011	200,000	7,764,476	2.6%
Total		620,000	7,764,476	8.0%

Step Two. Select various database filtering options.

I selected options, using the screening fields available in FMV's software, to obtain a subset of transactions from the FMV database that are comparable to Mr. Pollack's restricted stock. I selected options for each of FMV's screening fields. Each of FMV's input options, FMV's corresponding description, and my input and comments are shown in the table below.

[130] See Exhibit 15.2. In addition, Mr. Pollack was issued an additional 45,000 shares on June 4, 2013. See SEC-CIS-E-0005427 - 442 at 440. These shares were 0.34% of shares outstanding on the date issued. Outstanding ARET shares as of June 30, 2013 were 13,251,466. See Arete Industries 10-Q dated June 30, 2013, p. 6.

[131] See Exhibit 15.2.

Figure 20[132]

FMV Database - Selections to Filter Transactions

	Input	FMV Companion Guide Description	CRA Inputs	
			Input	Comment
1	Company	For presentation purposes only.	Arete	n/a
2	Valuation Date	Used to calculate inflation adjustments to the restricted stock issuers' financial characteristics.	August 23, 2011	To obtain historical restricted stock transactions up until the last date Mr. Pollack received restricted stock shares in 2011.
3	Inflation Adjustment	Allows users to select whether the restricted stock issuers' financial characteristics are adjusted to the same CPI [consumer price index] basis as the subject company's characteristics.	Yes	To allow figures to be compared on an apples to apples basis.
4	Trim Dates	Selecting "Yes" will allow the Calculator to exclude all restricted stock transactions that occurred after the valuation date. Otherwise, the Calculator will derive a DLOM using the entire database.	Yes	To obtain historical restricted stock transactions up until the last date Mr. Pollack received restricted stock shares in 2011.
5	Registration Rights	While all transactions in the database have holding periods of two years, one year, or six months, transactions where registration rights were granted may have drastically shorter holding periods. Depending on the circumstances, it may be appropriate to include or exclude registration rights transactions for a more appropriate comparison to the subject company.	No	It is my understanding that Mr. Pollack's restricted stock did not come with registration rights.
6	Holding Period	Depending on the circumstances of the subject company, it may be appropriate to use only those transactions with a specific holding period (e.g., it may be appropriate in the case of the valuation of a public company's stock, which is restricted from resale for a one-year period, to only use transactions with a one year holding period).	1 Year	At the time Mr. Pollack held his restricted shares, Rule 144 allowed unrestricted sale of such shares only after one year.
7	Premiums	There are few true premiums (negative discounts) in the market for restricted stock. It is believed that many of these premiums may be the result of an investment opportunity not available to other investors or an unidentifiable relationship with the seller. For this reason, it may be appropriate to exclude transactions with premiums from the comparison.	No Premiums	I am not aware of any special circumstances surrounding Mr. Pollack's restricted stock shares.

Based on the above filtering, there are 27 transactions that are more comparable (than the entire FMV database) to Arete and Mr. Pollack's restricted stock.[133]

Step Three. Enter Arete Company Data.

Next, I input company data for Arete, that will be used in the next step, to determine which quintile (of the 27 transactions) Arete fit into for each data input option (company

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[132] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2014, p. 29. Based on conversations with FMV, when one chooses one year as the holding period, then only transactions between April 1, 1997 and November 15, 2007 are considered. This date span is when the holding period, according to Rule 144, was one year.

[133] FMV conveyed that 27 transactions resulted from using the filtering discussed above.

characteristic). In the table below, I provide each FMV input option, FMV's description of that option, as well as the figure I input for Arete and input comments.

Figure 21[134]

Data to Determine Which Quintile Arete Fits Into Within the Filtered Transactions

	Input	FMV Companion Guide Description	CRA Inputs	
			Input	Comment
1	Company Financials	Enter all figures in thousands of U.S. dollars (i.e., exclude three zeros), except for volatility. If any of the characteristics are not available for a subject company, or if the user believes any of the characteristics are not meaningful for a subject company, one or more of these fields may be left blank. The Company Financials are listed below.		
		1 Market Value of Equity	$28.28 million	FMV Key or Weaker discount driver.
		2 Revenues	$314,000	Inputs are the average of Arete's Q2 and
		3 Total Assets	$5.86 million	Q3 2011 figures (last 12 months ending Q2
		4 Shareholder's Equity	$3.59 million	and Q3 2011 for Revenue). The MTB ratio
		5 Market to Book Ratio	7.9x	is calculated by the FMV software.
		6 Net Income	not used	Not an FMV discount driver.
		7 Net Profit Margin	not used	Not meaningful in Q2 / Q3 2011 timeframe.
2	Volatility	For public companies, use trailing 12-month daily volatility, expressed as a percentage. For private companies, users may either estimate volatility based on the stock price volatility of a set of guideline public companies or leave this field blank. FMV typically does not utilize subject company volatility as a parameter in determining the DLOM for private companies due to the difficulty in estimating volatility for private companies.	168.1%	FMV Key discount driver. Input is the average of Arete's Q2 and Q3 2011 12-month daily volatility figures.

As noted in the table above, I input data for all input options when the option was an FMV Key or Weaker driver (unless the Arete data was not meaningful).

Step Four. The Median Discount by Company Characteristic (Company Financials and Volatility).

The FMV software splits the filtered transactions into quintiles and determines a median discount for each one. Then, the software, using the data input in Step Three, and as shown in Figure 22 below, supplies the "Indication Median Discount" for Arete based on the quintile in which the Arete input data resides within the filtered FMV database of historical restricted stock transactions (27 transactions). The FMV software also provides a recommended weight for each characteristic "based on which factors tend to be the most important determinants of the discount."[135]

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[134] See Exhibit 15.0. Also see "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2014, pp. 23 and 29.

[135] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2014, pp. 23 and 32.

The following table shows the "Indication Median Discount" for each FMV stated discount driver (Key and Weaker), the weights suggested by FMV, and the average and weighted average median discount for the lack of marketability.

Figure 22[136]

FMV Software Output of Indication Median by Quintile and FMV Suggested Weight

Valuation Date: August 23, 2011		Step Two		Step Three		
		Database Subject Company Traits		Quintile Median Discount		
Characteristics	Stated Drivers of Discounts	Available Filter	Input Used ($ million)	Indication Median Discount	FMV Suggested Weight	Weighted Indication Median Discount
Size Characteristics						
Market Cap/Enterprise Value	Key	X	$28.28	35.4%	2	
Revenue	Weaker	X	$0.31	22.5%	1	
Assets	Key	X	$5.86	38.4%	3	
Balance Sheet Risk Characteristics						
Equity	Key	X	$3.59	32.4%	2	
Price to Book Value / Market to Book Ratio	Weaker	X	7.9x	25.0%	1	
Profitability Characteristics						
Net Profit Margin	Weaker	X	not used	n/a	0	
Market Characteristics						
Volatility	Key	X	168.10%	28.9%	3	
Other						
Block Size	Key		< 30%	n/a		
Average				30.4%		32.1%

According to the above inputs and FMV's software, the weighted indication median discount is 32.1%. The simple average of the indication median discounts by characteristic is 30.4%.

Step Five. Number of FMV restricted stock transactions that are in the same quintile as Arete across the six selected characteristics.

According to the output from the FMV software, below, 19 companies were in one of the same quintiles as Arete for at least one characteristic; 9 (of the 19) companies were in the same quintile for two characteristic; 6 (of the 9) companies were in the same quintile for 3 characteristics; and 1 (of the 6) company was in the same quintile for 4 characteristics.

[136] See Exhibit 14.1. Also see, "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2014, pp. 23, 30, and 32.

Figure 23[137]

Step Three - Best Comparables Analysis

(2) Best Comparables Analysis

	Weights Selected for Financial Characteristics Comparison Analysis	Variables Selected For Best Comparables Analysis	FMV Suggested Variables
Market Value	2	Yes	Yes
Revenues	1	Yes	Yes
Total Assets	3	Yes	Yes
Shareholders' Equity	2	Yes	Yes
Market-To-Book Ratio	1	Yes	Yes
Net Profit Margin	0	No	No
Volatility	3	Yes	Yes
	Number of Variables to Match:	6	

Number of Matches	1	2	3	4	5	6	7
Transaction Count	19	9	6	1	0	0	0
Median Discount	25.0%	33.3%	38.4%	46.7%	NA	NA	NA

FMV states in its companion guide that "[t]he greater the number of quintile matches, the stronger the discount indication. However, careful consideration should be given to transaction counts, and samples with fewer than approximately 10 transactions may not be considered sufficient to provide reliable discount indications."[138] Based on this, the indicated discount, based on the best comparable transactions analysis is between 25.0% and 33.3%.

5.5.1.3.2 Pluris

Having developed a discount for the lack of marketability using the FMV database, I next use the Pluris database to check the reasonableness of the 32.1% FMV derived figure. Using the Pluris database and associated software to obtain a discount is a three part process.

Step One. Filter the Pluris database using the same filtering criteria used by FMV.

As mentioned earlier, FMV eliminates certain transactions they gather prior to being included in their database and FMV provides a user with additional filtering options by allowing a user to make various selections.

The following two tables compare FMV to Pluris across the FMV elimination criteria and the FMV option selection criteria.

[137] See output from the FMV DLOM Calculator which was accessed on March 17, 2015.

[138] See "Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study," FMV Opinions, Inc., Copyright 2012, p. 24.

Figure 24[139]

Comparison of Pluris and FMV Based on FMV's Elimination Criteria

	Elimination Criteria	FMV	Pluris
1	Stock Registered Prior to the Transaction	Eliminated	Not Known
2	Included More than Common Stock	Eliminated	Not Known
3	Included Warrants	Eliminated	Eliminated
4	Transaction did not Close	Eliminated	Not Known
5	Not Traded on a Domestic Exchange	Eliminated	Eliminated
6	Penny Stock or Low Trading Volume	Eliminated	Eliminated
7	Lacked Enough Information to Determine Discount	Eliminated	Eliminated
8	Included Special Contractual Arrangements	Eliminated	Not Known
9	Stock Issued in Connection with Strategic Business Relationship	Eliminated	Not Known
10	Lead Purchaser was a Related Party	Eliminated	Not Known

As shown above, I was able to make 4 of the 10 eliminating adjustments that FMV made. It is not known whether there are transactions with attributes of the other 6 criteria where I have indicated "Not Known" in the Pluris column.[140]

[139] The initial data selection for the Pluris database "comes from PrivateRaise, a service of DealFlow Media. PrivateRaise's data on Private Investments in Public Equity (PIPEs), Shelf Registration Statements , Reverse Mergers and Special Purpose Acquisition Companies (SPACs) , is relied on by investment managers, banks, public corporations, law firms, and financial companies worldwide."
See http://www.valusource.com/Products/ProfessionalBusinessAppraisers/ProductInfo.aspx?id=3. See Exhibit 14.4 to see that the resulting transactions do not have transactions with the "Eliminated" attributes.

[140] Email from Pluris representative David Miles, April 3, 2015. I did eliminate any transactions with registration rights. In addition, based on FMV only considering transactions with a block size of 30% or less, I eliminated any transactions with block sizes larger than 30% . See Exhibit 14.4.

Figure 25[141]

Comparison of Pluris and FMV Based on Option Selections

	Option Selection	CRA Inputs	
		FMV	Pluris
1	Company Name	Arete	n/a
2	Valuation Date	August 23, 2011	August 23, 2011 was used as the end date of transactions to be considered.
3	Inflation Adjustment	Yes	Not Available
4	Trim Dates	Yes	Yes, August 23, 2011 was used as the end date of transactions to be considered.
5	Registration Rights	No	No
6	Holding Period	1 Year	Not Available
7	Premiums	No Premiums	No Premiums

According to the figure above, the Pluris database selections match that of FMV except for the inflation adjustment and the holding period. These adjustments were not an available option in the Pluris database/software.[142]

Based on the elimination criteria and the option selections made for Pluris, the Pluris database returned a subset of 47 restricted stock transactions.

Steps Two . Enter the company financial data that was also entered in the FMV software.

Next, I input the company data for Arete to determine which quartile (of the 47 transactions) Arete fit into for each data input option (company characteristic). The data I input for Pluris was the same as the data I input for FMV as follows:

[141] For Pluris, See Exhibit 14.4 which shows that none of the resulting transactions have transaction or "issue dates" after August 23, 2011. In addition, none of the resulting transactions have a premium; negative discounts (premiums) were removed. In addition, I confirmed with Pluris that there is no inflation adjustment or holding period option.

[142] Based on discussions with Pluris, there is no inflation adjustment or holding period option in the Pluris software.

Figure 26[143]

Company Characteristic Data used in the FMV and Pluris Software

	Data Input Options (Company Characteristic)		CRA Inputs FMV	CRA Inputs Pluris
1	Company Financials	1 Market Value of Equity	$28.28 million	$28.28 million
		2 Revenues	$314,000	$314,000
		3 Total Assets	5.86 million	5.86 million
		4 Shareholder's Equity	3.59 million	3.59 million
		5 Market to Book Ratio	7.9x	7.9x
		6 Net Income	not used	not used
		7 Net Profit Margin	not used	not used
2	Volatility		168.1%	168.1%

Step Three. The Median Discount by company characteristic.

The Pluris software splits the filtered transactions (47 transactions) into quartiles by company characteristic and determines a median discount for each one. Then, the software, using the data (for Arete) that was input in Step Two, supplies the "Indication Median Discount" for Arete based on the quartile in which the Arete input data resides within the filtered transactions (47 transactions).

The following table shows the "Indication Median Discount" for Pluris as compared to the figures for each FMV stated discount driver (Key and Weaker), the weights suggested by FMV and the weighted average median discount for the lack of marketability.

Figure 27[144]

Comparison of Indication Median Discounts for FMV and Pluris

		FMV Database Filtered Database - 27 Transactions		Pluris Database Filtered Database - 47 Transactions	
	Characteristics	Indication Median Discount	FMV Suggested Weight	Indication Median Discount	FMV Suggested Weight
1	Assets	38.4%	3	50.5%	3
2	Revenue	22.5%	1	18.0%	1
3	Equity	32.4%	2	14.9%	2
4	Market Cap/Enterprise Value	35.4%	2	18.9%	2
5	Price to Book Value / Market to Book Ratio	25.0%	1	10.4%	1
6	Volatility	28.9%	3	50.0%	3
	Average		**32.1%**		**33.1%**
	Selected Discount		**32.0%**		

[143] See Exhibit 15.0 and Figure 21.

[144] See Exhibits 14.1 and 14.2.

5.5.1.3.3 Summary

As shown in Figure 27 above, the Pluris analysis (33.1% discount) corroborates the lack of marketability discount determined using the FMV database (32.1% discount). Thus, based on the above analysis, I am of the opinion that the appropriate lack of marketability discount is 32.0% for Mr. Pollack's restricted stock shares.

6 ACKNOWLEDGEMENT

The foregoing report represents my opinions to date in this matter. I reserve the right to supplement my report and opinions should additional information become available.

Rona T. Seams

April 24, 2015
Date

Charles River Associates
One South Wacker Drive
Suite 3400
Chicago, Illinois 60606

CRA Charles River Associates

Exhibit 1

RONA SEAMS

Principal

M.B.A. Finance,
Management and Strategy, Marketing,
Kellogg Graduate School of Management,
Northwestern University

B.B.A. Finance,
University of Texas-Austin

CONSULTING EXPERIENCE

Ms. Seams has testified as an economic damages expert and an event study (statistical analysis of stock price movement) expert in federal court and has been involved in and managed numerous other engagements involving financial investigations, economic damages, event studies, and business valuations.

Ms. Seams has performed financial investigation activities in many matters including the alleged mismanagement of bank investments by its management, the alleged breach of fiduciary duty of FNMA for not detecting fraud perpetrated on an entity selling mortgages to FNMA, the alleged acquisition of life settlement policies through bid rigging, the alleged mismanagement of investments by a fiduciary (including suitability), and the alleged trading of securities based on material non-public information (these matters also involved event studies).

Ms. Seams' economic damages work includes the determination of damages related to the breach of a non-compete agreement in the equipment leasing industry, the assessment of damages related to the raiding of employees in the securities industry, the calculation of damages related to fraud perpetrated on a temporary staffing company, the damages analysis for the creditors of a large bankrupt energy trading company, the valuation of damages associated with securities fraud, the determination of early contract termination damages in the securities clearing industry, and the calculation of intellectual property damages across many industries.

Ms. Seams' business valuation work includes the net worth analysis of a company to pay an award of punitive damages, the solvency analysis of a regional acute care hospital, the solvency analysis of a temporary staffing company, and the valuation of a proprietary trading firm and an energy storage and distribution company.

Prior to joining Charles River Associates, Ms. Seams operated her own consulting firm specializing in project finance, contract analysis, and sales and risk management. Additionally, she worked in the energy industry in various roles ranging from rate analyst, market analyst, sales representative, and management consultant.

EDUCATIONAL BACKGROUND AND SELECTED AFFILIATIONS

- M.B.A. Finance, Northwestern University Kellogg Graduate School of Management (with honors)
- B.B.A. Finance, University of Texas at Austin
- Business Valuation Association - Member
- Beta Gamma Sigma (International Business Honor Society)

PRIOR EXPERT EXPERIENCE

Exhibit 1

- SEC v. Rex C. Steffes, et al.
  United States District Court for the Northern District of Illinois, Eastern Division
  Case No. 1:10-cv-06266
  Submitted expert report, March 2013
  Provided expert testimony at trial, January 2014

- Willis Capital, LLC and William Carlson v. Owen O'Neill, Thomas Hutchinson, Belvedere Trading, LLC and Richard Reibman
  Circuit Court of Cook County, Illinois, County Department, Chancery Division
  Submitted expert report, December 2012

- Wadley Regional Medical Center, et al., Debtors v. VHA Southwest Community Health Corporation d/b/a CHC, et al.
  United States Bankruptcy Court, Eastern District of Texas Texarkana Division
  Chapter 11 Case No. 09-50006, Adversary Proceeding No. 11-05006
  Provided expert analysis, January 2012

- UMG Recordings, Inc. and Universal Music Group, Inc. v. American Home Assurance Company
  United States District Court, Central District of California
  Case No. CV07-03257 GAF (AGRx)
  Submitted expert report, September 2011

- NCMIC Finance Corporation v. William Artino, Daniel Kerr, Sally Schmaltz, Pro Funding Group, LLC, and Unnamed Co-Conspirators
  United States District Court for the Southern District of Iowa
  Case No. 4:07-CV-00204
  Submitted expert report, December 2007
  Provided expert testimony at trial, December 2008

SPEECHES

- The Hedge Fund Industry in 2014, Guest Speaker, BakerHostetler, Chicago, Illinois, June 17, 2014

- Finanical Crimes Seminar, Instructor, FDIC/FRB/FFIEC, Washington, DC, June 11, 2012 and September 17, 2012

- Fundamentals of Event Studies, Guest Speaker, United States Securities and Exchange Commission (SEC), Division of Enforcement, Chicago, Illinois, June 25, 2012

- Accounting for Lawyers, Guest Speaker, ABA Labor & Employment Law Section's annual conference, Chicago, Illinois, November 6, 2010.

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Exhibit 2.0

Documents Reviewed

Proceedings

- Order Instituting Administrative and Cease-And-Desist Proceedings Pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 and Section 9(b) of the Investment Company Act of 1940, and Notice of Hearing.

Subpoenas

- 2013-7-16 Scottrade (Sandy Balch)
- 2013-8-2 Fidelity Brokerage Services (David Coccia)
- 2013-8-2 Interactive Brokers (Arnold Feist)
- 2013-8-2 TD Ameritrade (Jeff Plummer)
- 2013-9-13 Merrill Lynch & Co. (Angela Moore)

Company Filings

- Arete Industries, Inc. 10-Q for the period ending March 31, 2010.
- Arete Industries, Inc. 10-Q for the period ended March 31, 2011.
- Arete Industries, Inc. 10-Q for the period ended June 30, 2011.
- Arete Industries, Inc. 10-Q for the period ended September 30, 2011.
- Arete Industries, Inc. 10-Q for the period ending June 30, 2013.
- Arete Industries, Inc. 10-K for the year ended December 31, 2011 .

Research & Financial Literature

- Asset Pricing in the Dark: The Cross Section of OTC Stocks, by Andrew Ang, Assaf Shtauber, and Paul C. Tetlock, July 2013
- Business Valuation Discounts and Premiums, Second Edition, by Shannon P. Pratt, John Wiley & Sons, Inc. Copyright 2009.
- BVR's Guide to Discounts for Lack of Marketability, 2009 Edition, Paul Heidt Editor, Copyright 2009.
- Liquidity, the Value of the Firm, and Corporate Finance, by Yakov Amihud and Haim Mendelson, Spring 2008.
- Restricted Stocks: A Review of Studies and the Market, by John J Stockdale, Business Valuation Resources, LLC, Copyright 2012.
- Stock Market Liquidity: Implications for Market Microstructure and Asset Pricing, by Francois-Serge Lhabitant, Greg N. Gregoriou, Wiley Finance, Copyright 2008. https://books.google.com/books?id=uwV6U-JUE-wC&pg=PA391&dq=measures+of+stock+liquidity+bid+ask&hl=en&sa=X&ei=xEUrVfinLtfroASg1oGABA&ved=0CCcQ6AEwAA#v=onepage&q=measures%20of%20stock%20liquidity%20bid%20ask&f=false.
- Stock Market Manipulations, by Rajesh K Aggarwal and Guojun Wu, Journal of Business, 2006, vol 79. No 4.
- The Oxford Handbook of the Economics of Gambling, Edited by Leighton Vaughan Williams and Donald S. Siegel, Oxford University Press, Copyright 2013. https://books.google.com/books?id=-Wa-AAAAQBAJ&printsec=frontcover&dq=The+Oxford+Handbook+of+the+Economics+of+Gambling&hl=en&sa=X&ei=gkEtVdzzHMiZsAWb8YDgDQ&ved=0CCcQ6AEwAA#v=onepage&q=madhavan&f=false.
- The Securities Exchange Act of 1934 as Amended through P.L. 112-158, Approved August 10, 2012. https://www.sec.gov/about/laws/sea34.pdf.
- 17 CFR CH. II (4-1-12 Edition)
- Wash Sales as a Stock Market Manipulation Tool, Serkan Imisiker (Central Bank of the Republic of Turkey) and Bedri Kamil Onur Tas (TOBB ETU, Department of Economics).

Depositions and Corresponding Exhibits

- Deposition of David L. Mau dated April 23, 2014
- Deposition of Donald W. Prosser dated June 6, 2014.
- Deposition of Paul J. Pollack dated May 21, 2014.
- Deposition Government Exhibits 1 through 48

Websites

- http://bvresources.com/.
- http://www.areteindustries.com/.
- http://www.bloomberg.com/apps/news?pid=21070001&sid=aUTq8_jlKYNA.
- http://www.finra.org/industry/trade-reporting-faq#100.
- http://www.investopedia.com/terms/m/marketefficiency.asp.
- http://www.investopedia.com/terms/o/otcqb.asp.
- http://www.sec.gov/answers/otcbb.htm.
- http://www.sec.gov/answers/rule144.htm.
- http://www.sec.gov/investor/pubs/rule144.htm.
- http://www.valusource.com/Products/MergersAcquisition/ProductInfo.aspx?id=32.
- https://www.law.cornell.edu/cfr/text/17/230.144.

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Exhibit 2.0

Documents Reviewed

Third Party Data Sources

- Bloomberg
- Yahoo! Finance
- FMV Restricted Stock Study DLOM Calculator
- Pluris Database DLOM Calculator

Other Non-Bates Stamped Documents/Third Party Data Sources

- "Arete Industries, Inc. Overview," August 30, 2011.
- FINRA Regulatory Notice 13-19, May 2013.
- FINRA Regulatory Notice 10-24, April 2010.
- Determining Discounts for Lack of Marketability – A Companion Guide to the FMV Restricted Stock Study, FMV Opinions, Inc., Copyright 2012.
- Determining Discounts for Lack of Marketability, A Companion Guide to the FMV Restricted Stock Study, FMV Opinions, Inc., Copyright 2014.
- Pluris DLOM Database Discussion, prepared for NACVA by Pluris Valuation Advisors LLC, June 5, 2010.
- Pluris DLOM Database User Guide, ValuSource. http://www.valusource.com/Products/ProfessionalBusinessAppraisers/ProductInfo.aspx?id=3.
- Email from Pluris representative David Miles, April 3, 2015.
- ARET Trades Jan012010 through Dec312010 (MDS).xlsx
- SEC Request ARET Trade Inquiry Report 12-31-10 - 10-8-12
- OTC (Pink Sheets) and OTCBB Trade Data Fields and Definitions

Bates Stamped Documents - Relevant Account Statements

Beginning Bates	Ending Bates	Beginning Bates	Ending Bates
SEC-FIDELITY-E-0000529	SEC-FIDELITY-E-0000540	SEC-TDA-E-0001917	SEC-TDA-E-0002198
SEC_IB-E-0000529	SEC_IB-E-0001603	SEC-TDA-E-0002202	SEC-TDA-E-0002577
SEC_IB-E-0001684	SEC_IB-E-0001721	SEC-TDA-E-0002695	SEC-TDA-E-0002701
SEC-MERRILL-E-0000033	SEC-MERRILL-E-0000066	SEC-TDA-E-0002965	SEC-TDA-E-0002967
SEC-SCOTTRADE-E-0000018	SEC-SCOTTRADE-E-0000251	SEC-TDA-E-0003685	SEC-TDA-E-0003701
SEC-SCOTTRADE-E-0000308	SEC-SCOTTRADE-E-0000331	SEC-TDA-E-0003702	SEC-TDA-E-0003705
SEC-SCOTTRADE-E-0000340	SEC-SCOTTRADE-E-0000568	SEC-TDA-E-0003096	SEC-TDA-E-0003485
SEC-SCOTTRADE-E-0000610	SEC-SCOTTRADE-E-0000635	SEC-TDA-E-0004205	SEC-TDA-E-0004296
SEC-SCOTTRADE-E-0000659	SEC-SCOTTRADE-E-0000660	SEC-TDA-E-0004653	SEC-TDA-E-0004658
SEC-SCOTTRADE-E-0000670	SEC-SCOTTRADE-E-0000737	SEC-TDA-E-0004812	SEC-TDA-E-0004891
SEC-SCOTTRADE-E-0000744	SEC-SCOTTRADE-E-0000745	SEC-TDA-E-0005241	SEC-TDA-E-0005249
SEC-SCOTTRADE-E-0000748	SEC-SCOTTRADE-E-0000751	SEC-TDA-E-0005256	SEC-TDA-E-0005265
SEC-SCOTTRADE-E-0000754	SEC-SCOTTRADE-E-0000758	SEC-TDA-E-0005400	SEC-TDA-E-0005405
SEC-TDA-E-0000724	SEC-TDA-E-0000730	SEC-TDA-E-0005415	SEC-TDA-E-0005421
SEC-TDA-E-0000758	SEC-TDA-E-0001099	SEC-TDA-E-0005509	SEC-TDA-E-0005517
SEC-TDA-E-0001104	SEC-TDA-E-0001113	SEC-TDA-E-0005612	SEC-TDA-E-0005617
SEC-TDA-E-0001535	SEC-TDA-E-0001550	SEC-TDA-E-0006024	SEC-TDA-E-0006029

Bates Stamped Documents

Beginning Bates	Ending Bates	Beginning Bates	Ending Bates
SEC-Arete-E-000001	SEC-Arete-E-000009	SEC-FINRA-E-0000022	
SEC-Arete-E-0000023	SEC-Arete-E-0000025	SEC-FINRA-E-0000024	
SEC-Arete-P-0000413	SEC-Arete-P-0000419	SEC-FINRA-E-0001732	
SEC-CIS-E-0005427	SEC-CIS-E-0005442	SEC-FINRA-E-0001748	
SEC-ETRADE-E-0000001	SEC-ETRADE-E-0002845	SEC-FINRA-E-0001749	SEC-FINRA-E-0001754
SEC-FIDELITY-E-0000001	SEC-FIDELITY-E-0000749	SEC-FINRA-E-0001750	
SEC-FIDELITY-P-0000001	SEC-FIDELITY-P-0000006	SEC-FINRA-E-0001751	
SEC-FINRA-E-0001733	SEC-FINRA-E-0001745	SEC-IB-E-0000001	SEC-IB-E-0002108
SEC-FINRA-E-0001746	SEC-FINRA-E-0001747	SEC-MERRILL-E-0000001	SEC-MERRILL-E-0000113
SEC-FINRA-E-0000019		SEC-SCOTTRADE-E-0000001	SEC-SCOTTRADE-E-0000935
SEC-FINRA-E-0000020		SEC-TDA-E-0000001	SEC-TDA-E-0012678
SEC-FINRA-E-0000021			

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Exhibit 3.0

The Timing and Value of Mr. Pollack's Arete Restricted Stock Shares - On the Issue Date

Pollack-Controlled Entity [1]	Issue Date [1]	Restricted Stock Shares [1]	Stock Price on Issue Date [2]	Value of Stock on Issue Date	Discount for Lack of Marketability [3]	Value of Restricted Shares on the Date Issued
Toro Holdings	4/28/2011	100,000	$ 7.60	$ 760,000	32%	$ 516,800
Toro Holdings	6/16/2011	100,000	4.15	415,000	32%	282,200
Giddy-Up Partners	6/16/2011	120,000	4.15	498,000	32%	338,640
Giddy-Up Partners	8/1/2011	100,000	4.30	430,000	32%	292,400
Bhog Partners	8/23/2011	200,000	3.30	660,000	32%	448,800
Paul Pollack	6/4/2013	45,000	0.18	8,100	32%	5,508
Total		665,000		$ 2,771,100		$ 1,884,348

Notes:
(1) See SEC-CIS-E-0005427-42 at SEC-CIS-E-0005428, 5432, 5436, and 5440.
(2) Bloomberg.
(3) 32% was used. See Exhibit 14.0.

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Exhibit 3.1

The Timing and Value of Mr. Pollack's Arete Restricted Stock Shares - 6 Months After Issue Date

Pollack-Controlled Entity [1]	Issue Date [1]	Restricted Stock Shares [1]	6 Months After Issue Date	Stock Price 6 months After Issue Date [2]	Value of Stock 6 Months After Issue Date
Toro Holdings	4/28/2011	100,000	10/28/2011	$ 2.95	$ 295,000
Toro Holdings	6/16/2011	100,000	12/16/2011	1.45	145,000
Giddy-Up Partners	6/16/2011	120,000	12/16/2011	1.45	174,000
Giddy-Up Partners	8/1/2011	100,000	2/1/2012	1.30	130,000
Bhog Partners	8/23/2011	200,000	2/23/2012	1.40	280,000
Paul Pollack	6/4/2013	45,000	12/4/2013	0.29	13,050
Total		665,000			$ 1,037,050

Notes:

(1) See SEC-CIS-E-0005427-42 at SEC-CIS-E-0005428, 5432, 5436, and 5440.

(2) Bloomberg and Yahoo! Finance.

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Exhibit 3.2

The Timing and Value of Mr. Pollack's Arete Restricted Stock Shares - 1 Year After Issue Date

Pollack-Controlled Entity [1]	Issue Date [1]	Restricted Stock Shares [1]	1 Year After Issue Date [2]	Stock Price 1 Year After Issue Date [2]	Value of Stock 1 Year After Issue Date
Toro Holdings	4/28/2011	100,000	4/27/2012	$ 1.25	$ 125,000
Toro Holdings	6/16/2011	100,000	6/15/2012	0.90	90,000
Giddy-Up Partners	6/16/2011	120,000	6/15/2012	0.90	108,000
Giddy-Up Partners	8/1/2011	100,000	8/1/2012	0.70	70,000
Bhog Partners	8/23/2011	200,000	8/23/2012	0.39	78,000
Paul Pollack	6/4/2013	45,000	6/4/2014	0.27	12,150
Total		665,000			$ 483,150

Notes:

(1) See SEC-CIS-E-0005427-42 at SEC-CIS-E-0005428, 5432, 5436, and 5440.

(2) If the date exactly one year forward fell on a non-trading day, the last previous trading date was chosen.

(3) Bloomberg and Yahoo! Finance.

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Exhibit 4.0

Brokerage Accounts Controlled by Mr. Pollack

	Accountholder	Brokerage	Account #	Account Opened
(1)	Bhog Partners	Scottrade	XXXXX911	8/3/2011
(2)	Montgomery Street	Fidelity	XXXXXX721	3/29/2006
(3)	Montgomery Street	Scottrade	XXXXX147	8/3/2011
(4)	Montgomery Street	TD Ameritrade	XXXXXX053	N/A
(5)	Toro Holdings	Interactive	XXXX023	4/15/2011
(6)	Toro Holdings	Scottrade	XXXXX404	8/3/2011
(7)	Toro Holdings	TD Ameritrade	XXXXXX626	10/3/2006
(8)	Paul Pollack	Merrill Edge	XXXXX810	3/30/2012
(9)	Paul Pollack	Scottrade	XXXXX866	2/17/2012
(10)	Paul Pollack	TD Ameritrade	XXXXXX047	N/A

Notes:

(1) The account application was signed on August 3, 2011, and accepted by Scottrade on August 10, 2011. See SEC-SCOTTRADE-E-0000010.

(2) The account application was signed on March 29, 2006, and signed by a Fidelity employee on March 30, 2006. See SEC-FIDELITY-E-0000002 - 7 at SEC-FIDELITY-E-0000002 and SEC-FIDELITY-E-0000007.

(3) The application was signed on August 3, 2011, and accepted by Scottrade on August 5, 2011. See SEC-SCOTTRADE-E-0000293.

(4) Although an account application was not available, see SEC-TDA-E-0000541 for trading details, and SEC-TDA-E-0000497 - 540 at SEC-TDA-E-0000497 for account number and entity name.

(5) See SEC-IB-E-0000474 - 79 at SEC-IB-E-0000474 for account opening date.

(6) The account application was signed on August 3, 2011, and accepted by Scottrade on August 12, 2011. See SEC-SCOTTRADE-E-0000652.

(7) The account application was signed on October 3, 2006, the business account application was signed on October 9, 2006, and faxed to "New Accounts" on October 12, 2006. See SEC-TDA-E-0005008 - 29 at SEC-TDA-E-0005008, SEC-TDA-E-0005011, and SEC-TDA-E-0005023.

(8) See SEC-MERRILL-E-0000017 - 28 at SEC-MERRILL-E-0000017 and SEC-MERRILL-E-0000026.

(9) The account application was signed on February 17, 2012, and accepted by Scottrade on February 17, 2012. See SEC-SCOTTRADE-E-0000600 - 601.

(10) See SEC-TDA-E-0006035 for trade activity, and SEC-TDA-E-0006030 - 31 for the promotion of the account to trade options.

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 5.0

Mr. Pollack's Monthly Arete Trading by Entity Controlled and Brokerage Account [1]

Accountholder	Brokerage	Account #	2010	2011												2012									
			Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct
(2) Bhog Partners	Scottrade	XXXXX911																	X	X	X	X	X		
(3) Montgomery Street	Fidelity	XXXXXX721											X	X	X										
(4) Montgomery Street	Scottrade	XXXXX147									X	X	X	X	X	X	X	X							
(5) Montgomery Street	TD Ameritrade	XXXXXX053	X	X	X	X	X	X		X	X	X							X	X		X	X	X	X
(6) Toro Holdings	Interactive	XXXX023						X	X	X	X	X	X	X											
(7) Toro Holdings	Scottrade	XXXXX404									X	X	X	X	X	X	X	X	X						
(8) Toro Holdings	TD Ameritrade	XXXXXX626		X	X	X	X			X	X	X													
(9) Paul Pollack	Merrill Edge	XXXXX810																	X	X	X	X			
(10) Paul Pollack	Scottrade	XXXXX866																X		X	X		X	X	
(11) Paul Pollack	TD Ameritrade	XXXXXX047																						X	

Notes:

(1) See Exhibit 4.0 for Accountholder, Brokerage and Account Number information.
(2) See SEC-SCOTTRADE-E-0000002.
(3) See SEC-FIDELITY-E-0000001.
(4) See SEC-SCOTTRADE-E-0000290.
(5) See SEC-TDA-E-0000541.
(6) See SEC-IB-E-0000025 and SEC-IB-E-0000026.
(7) See SEC-SCOTTRADE-E-0000648.
(8) See SEC-TDA-E-0005055.
(9) See SEC-MERRILL-E-0000112.
(10) See SEC-SCOTTRADE-E-0000598.
(11) See SEC-TDA-E-0006035. Mr. Pollack placed one ARET trade in this account, which was a limit order that was not filled.

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 6.0

Timeline of Accounts Opened, ARET Trading Activity, and Restricted Stock Issuance

Account Activity:

	Accountholder	Brokerage	Account Number	Account Opened
(1)	Bhog Partners	Scottrade	XXXXX911	8/3/2011
(2)	Montgomery Street Research	Fidelity	XXXXXX721	3/29/2006
(3)	Montgomery Street Research	Scottrade	XXXXX147	8/3/2011
(4)	Montgomery Street Research	TD Ameritrade	XXXXXX053	*N/A*
(5)	Toro Holdings	Interactive Brokers	XXXX023	4/15/2011
(6)	Toro Holdings	Scottrade	XXXXX404	8/3/2011
(7)	Toro Holdings	TD Ameritrade	XXXXXX626	10/3/2006
(8)	Pollack	Merrill Edge	XXXXX810	3/30/2012
(9)	Pollack	Scottrade	XXXXX866	2/17/2012
(10)	Pollack	TD Ameritrade	XXXXXX047	*N/A*

ARET Trading Activity:

		Start Date	End Date
(11)	Pollack	12/31/2010	10/8/2012

Restricted Stock Issued Dates:

		Number of Shares	Date
(12)	Bhog Partners	200,000	8/23/2011
(13)	Giddy-Up Partners	120,000	6/16/2011
(14)	Giddy-Up Partners	100,000	8/1/2011
(15)	Toro Holdings	100,000	4/28/2011
(16)	Toro Holdings	100,000	6/16/2011
(17)	Pollack	45,000	6/4/2013

Notes:

(1) The account application was signed on August 3, 2011, and accepted by Scottrade on August 10, 2011. See SEC-SCOTTRADE-E-0000010.

(2) The account application was signed on March 29, 2006, and signed by a Fidelity employee on March 30, 2006. See SEC-FIDELITY-E-0000002 - 7 at SEC-FIDELITY-E-0000002 and SEC-FIDELITY-E-0000007.

(3) The application was signed on August 3, 2011, and accepted by Scottrade on August 5, 2011. See SEC-SCOTTRADE-E-0000293.

(4) Although an account application was not available, see SEC-TDA-E-0000541 for trading details, and SEC-TDA-E-0000497 - 540 at SEC-TDA-E-

(5) See SEC-IB-E-0000474 - 79 at SEC-IB-E-0000474 for account opening date.

(6) The account application was signed on August 3, 2011, and accepted by Scottrade on August 12, 2011. See SEC-SCOTTRADE-E-0000652.

(7) The account application was signed on October 3, 2006, the business account application was signed on October 9, 2006, and faxed to "New Accounts" on October 12, 2006. See SEC-TDA-E-0005008 - 29 at SEC-TDA-E-0005008, SEC-TDA-E-0005011, and SEC-TDA-E-0005023.

(8) See SEC-MERRILL-E-0000017 - 28 at SEC-MERRILL-E-0000017 and SEC-MERRILL-E-0000026.

(9) The account application was signed on February 17, 2012, and accepted by Scottrade on February 17, 2012. See SEC-SCOTTRADE-E-0000600 - 601.

(10) See SEC-TDA-E-0006035 for trade activity, and SEC-TDA-E-0006030 - 31 for the promotion of the account to trade options.

(11) Mr. Pollack's traded in ARET from December 31, 2010 - October 8, 2012. See Exhibit 7.3.

(12) See SEC-CIS-E-0005427 - SEC-CIS-E-0005442 at SEC-CIS-E-0005428.

(13) See SEC-CIS-E-0005427 - SEC-CIS-E-0005442 at SEC-CIS-E-0005432.

(14) See SEC-CIS-E-0005427 - SEC-CIS-E-0005442 at SEC-CIS-E-0005432.

(15) See SEC-CIS-E-0005427 - SEC-CIS-E-0005442 at SEC-CIS-E-0005436.

(16) See SEC-CIS-E-0005427 - SEC-CIS-E-0005442 at SEC-CIS-E-0005436.

(17) See SEC-CIS-E-0005427 - SEC-CIS-E-0005442 at SEC-CIS-E-0005440.

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Exhibit 7.0

Mr. Pollack's Arete Trades and Proceeds - Summary by Account and Entity Controlled - 12/31/2010 - 10/8/2012 [1]

	Bhog Partners	Montgomery Street Research			Toro Holdings			Mr. Pollack					
	XXXXX911	XXXXX147	XXXXXX053	XXXXXX721	XXXX023	XXXXX404	XXXXXX626	XXXXX866	XXXXX810	XXXXXX047 [5]	Total	Proceeds [6]	Commissions [7]
Prior to Stock Split [2]:													
Shares Bought	-	-	4,635,010	-	-	-	389,100	-	-	-	5,024,110	$ (177,572)	
Shares Sold	-	-	4,401,010	-	-	-	228,600	-	-	-	4,629,610	192,141	
Adjusted Shares Bought [3]	-	-	46,350	-	-	-	3,891	-	-	-	50,241		
Adjusted Shares Sold [4]	-	-	44,010	-	-	-	2,286	-	-	-	46,296		
After Stock Split:													
Shares Bought	52,535	120,385	63,304	6,850	295,917	84,874	36,912	2,900	34,300	-	697,977	(1,887,018)	
Shares Sold	87,535	184,385	298,644	6,800	395,917	114,874	37,517	38,900	103,300	-	1,267,872	2,709,202	
Total Adjusted Shares Bought	52,535	120,385	109,654	6,850	295,917	84,874	40,803	2,900	34,300	-	748,218	$ (2,064,590)	
Total Adjusted Shares Sold	87,535	184,385	342,654	6,800	395,917	114,874	39,803	38,900	103,300	-	1,314,168	2,901,344	
Total												$ 836,753	$ 13,562
Proceeds Less Commissions												$ 823,192	

Notes:

(1) See Exhibit 7.3.

(2) Arete Industries had a 100:1 stock split, effective April 18, 2011. See http://www.bloomberg.com/apps/news?pid=21070001&sid=aUTq8_jlKYNA.

(3) Calculated as [Shares Bought Prior to Stock Split / 100].

(4) Calculated as [Shares Sold Prior to Stock Split / 100].

(5) Mr. Pollack had one trade in this account, which was an unfilled limit order. See SEC-TDA-E-0006035.

(6) Net proceeds calculated as the sum of [Price x Quantity]. See Exhibit 7.3 for details.

(7) From Mr. Pollack's account statements. See Exhibit 2.0 for Bates details.

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.1

Mr. Pollack's Arete Trades and Proceeds - Summary by Account and Entity Controlled - 1/26/2011 - 6/19/2012 [1]

	Bhog Partners	Montgomery Street Research			Toro Holdings			Mr. Pollack					
	XXXXX911	XXXXX147	XXXXXX053	XXXXXX721	XXXX023	XXXXX404	XXXXXX626	XXXXX866	XXXXX810	XXXXXX047 [5]	Total	Proceeds [6]	Commissions [7]
Prior to Stock Split [2]:													
Shares Bought	-	-	2,655,060	-	-	-	389,100	-	-	-	3,044,160	$ (131,868)	
Shares Sold	-	-	3,790,060	-	-	-	228,600	-	-	-	4,018,660	174,098	
Adjusted Shares Bought [3]	-	-	26,551	-	-	-	3,891	-	-	-	30,442		
Adjusted Shares Sold [4]	-	-	37,901	-	-	-	2,286	-	-	-	40,187		
After Stock Split:													
Shares Bought	42,600	120,385	60,938	6,850	295,917	84,874	36,912	2,600	34,300	-	685,376	(1,878,427)	
Shares Sold	75,900	184,385	64,278	6,800	395,917	114,874	37,517	37,900	76,300	-	993,871	2,605,672	
Total Adjusted Shares Bought	42,600	120,385	87,489	6,850	295,917	84,874	40,803	2,600	34,300	-	715,818	$ (2,010,294)	
Total Adjusted Shares Sold	75,900	184,385	102,179	6,800	395,917	114,874	39,803	37,900	76,300	-	1,034,058	2,779,769	
Total												$ 769,475	$ 12,186
Proceeds Less Commissions												$ 757,290	

Notes:

(1) See Exhibit 7.3.

(2) Arete Industries had a 100:1 stock split, effective April 18, 2011. See http://www.bloomberg.com/apps/news?pid=21070001&sid=aUTq8_jlKYNA.

(3) Calculated as [Shares Bought Prior to Stock Split / 100].

(4) Calculated as [Shares Sold Prior to Stock Split / 100].

(5) Mr. Pollack had one trade in this account, which was an unfilled limit order. See SEC-TDA-E-0006035.

(6) Net proceeds calculated as the sum of [Price x Quantity]. See Exhibit 7.3 for details.

(7) From Mr. Pollack's account statements. See Exhibit 2.0 for Bates details.

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.2

Mr. Pollack's Arete Trades and Proceeds - Summary of Total ARET Trades Only on Wash Trading Dates [1]

	Shares Bought		Shares Sold			
Mr. Pollack's Wash Trading Date [2]	Total ARET Shares Bought	Proceeds of Shares Bought	Total ARET Shares Sold	Proceeds of Shares Sold	Total Proceeds [5]	Commissions [6]
Prior to Stock Split [3]:						
1/26/2011	630,800	(14,943)	332,749	8,051	(6,892)	
1/28/2011	489,500	(14,848)	684,551	21,320	6,472	
Adjusted For Stock Split [4]						
1/26/2011	6,308		3,327			
1/28/2011	4,895		6,846			
After Stock Split:						
7/18/2011	5,760	(23,748)	10,611	43,327	19,578	
7/19/2011	8,400	(34,419)	5,500	22,482	(11,937)	
7/27/2011	11,751	(55,587)	16,451	77,770	22,183	
7/28/2011	2,340	(10,873)	7,000	32,990	22,117	
8/12/2011	138	(505)	100	330	(175)	
8/15/2011	16,300	(53,195)	18,038	57,996	4,802	
8/16/2011	11,169	(33,905)	15,900	47,203	13,298	
8/17/2011	10,987	(36,365)	8,306	26,701	(9,664)	
8/18/2011	8,950	(27,208)	17,400	51,015	23,807	
8/19/2011	20,280	(53,178)	20,880	53,922	744	
8/22/2011	2,600	(7,415)	4,800	13,411	5,996	
8/23/2011	15,350	(48,542)	12,800	40,152	(8,390)	
8/24/2011	2,300	(7,845)	5,750	19,081	11,236	
8/25/2011	5,100	(17,272)	6,200	20,312	3,040	
8/26/2011	9,400	(30,815)	12,200	39,355	8,541	
8/29/2011	10,400	(33,205)	10,100	31,427	(1,778)	
8/30/2011	14,400	(47,447)	25,200	82,104	34,657	
8/31/2011	3,250	(10,515)	2,300	7,413	(3,102)	
9/1/2011	5,300	(16,549)	6,150	18,735	2,186	
9/2/2011	11,100	(33,804)	8,300	25,219	(8,585)	
9/6/2011	1,425	(3,980)	2,200	5,960	1,981	
9/9/2011	5,990	(16,400)	10,625	28,648	12,248	
9/12/2011	3,300	(9,129)	5,750	15,120	5,991	
9/13/2011	26,505	(77,536)	18,540	54,405	(23,131)	
9/14/2011	8,770	(27,460)	7,600	23,579	(3,881)	
9/16/2011	5,000	(16,375)	3,800	11,920	(4,455)	
9/19/2011	4,400	(13,182)	2,500	7,470	(5,712)	
9/20/2011	5,400	(15,364)	9,118	25,701	10,337	
9/22/2011	2,200	(6,365)	5,100	14,310	7,945	
9/26/2011	4,600	(12,913)	3,501	9,522	(3,391)	
9/27/2011	15,570	(44,604)	17,670	49,907	5,303	
9/28/2011	4,800	(13,225)	8,500	23,169	9,944	
9/30/2011	6,500	(17,060)	8,900	22,905	5,845	
10/3/2011	1,800	(5,268)	5,750	15,853	10,585	
10/4/2011	2,000	(5,100)	10,650	26,650	21,550	
10/5/2011	8,700	(22,377)	10,800	27,218	4,841	
10/6/2011	5,200	(13,568)	6,700	17,069	3,501	
10/7/2011	5,400	(13,585)	4,200	10,500	(3,085)	
10/10/2011	13,700	(38,636)	8,400	23,376	(15,260)	
10/11/2011	11,450	(31,163)	10,775	28,470	(2,694)	
10/12/2011	4,350	(11,906)	5,100	13,505	1,599	
10/13/2011	10,700	(22,823)	14,300	29,620	6,797	
10/14/2011	2,400	(5,639)	5,300	12,140	6,501	
10/18/2011	10,200	(23,871)	7,700	16,870	(7,001)	
10/19/2011	10,100	(25,123)	8,500	20,677	(4,446)	
10/20/2011	7,600	(18,210)	8,000	18,050	(160)	
10/21/2011	2,900	(6,645)	7,300	16,050	9,405	
10/24/2011	9,197	(21,385)	12,997	28,743	7,358	
10/26/2011	14,599	(36,137)	7,500	18,550	(17,587)	
10/27/2011	9,449	(25,532)	4,849	13,167	(12,365)	
11/3/2011	2,200	(6,399)	4,000	11,710	5,311	
11/4/2011	2,000	(6,325)	4,200	11,960	5,635	
11/10/2011	1,720	(4,805)	4,700	11,974	7,169	
11/11/2011	2,325	(6,434)	500	1,350	(5,084)	
11/17/2011	800	(2,230)	200	570	(1,660)	

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Exhibit 7.2

Mr. Pollack's Arete Trades and Proceeds - Summary of Total ARET Trades Only on Wash Trading Dates [1]

	Shares Bought		Shares Sold			
Mr. Pollack's Wash Trading Date [2]	Total ARET Shares Bought	Proceeds of Shares Bought	Total ARET Shares Sold	Proceeds of Shares Sold	Total Proceeds [5]	Commissions [6]
11/29/2011	1,600	(2,988)	3,600	6,603	3,615	
11/30/2011	1,500	(2,845)	5,000	8,815	5,970	
12/1/2011	10,600	(20,722)	15,500	29,367	8,645	
12/2/2011	500	(1,100)	500	1,100	-	
12/5/2011	1,900	(3,747)	5,300	9,802	6,055	
12/6/2011	1,244	(2,651)	1,000	2,100	(551)	
12/8/2011	3,200	(6,147)	4,210	7,664	1,517	
12/9/2011	3,300	(6,745)	1,000	1,912	(4,833)	
12/14/2011	1,300	(2,310)	2,495	4,207	1,897	
4/3/2012	5,000	(5,997)	15,014	17,296	11,299	
4/11/2012	3,500	(3,850)	6,500	7,111	3,261	
4/18/2012	400	(448)	200	224	(224)	
5/8/2012	3,600	(3,754)	7,700	8,015	4,261	
5/9/2012	3,400	(3,500)	6,800	6,898	3,398	
6/15/2012	19,400	(14,087)	17,800	12,716	(1,371)	
6/19/2012	18,600	(14,602)	21,700	16,442	1,840	
Total	487,569	$ (1,304,640)	584,530	$ 1,517,904	$ 213,264	$ 6,914
Proceeds Less Commissions					$ 206,349	

Notes:

(1) See Exhibit 7.3.

(2) See Exhibit 9.1.

(3) Arete Industries had a 100:1 stock split, effective April 18, 2011. See http://www.bloomberg.com/apps/news?pid=21070001&sid=aUTq8_jlKYNA.

(4) Calculated as [Total ARET Shares Bought or Sold Prior to Stock Split / 100].

(5) Total proceeds calculated as [Proceeds of Shares Bought + Proceeds of Shares Sold]. See Exhibit 7.3 for details.

(6) From Mr. Pollack's account statements. See Exhibit 2.0 for Bates details.

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[1]	1.	Montgomery St TD Ameritrade	XXXXXX053	12/31/2010	Buy	0.0210	250	3:56:08 PM
[1]	2.	Montgomery St TD Ameritrade	XXXXXX053	12/31/2010	Buy	0.0210	5,000	3:46:13 PM
[1]	3.	Montgomery St TD Ameritrade	XXXXXX053	12/31/2010	Buy	0.0220	50,000	1:32:58 PM
[1]	4.	Montgomery St TD Ameritrade	XXXXXX053	12/31/2010	Buy	0.0220	25,000	2:24:38 PM
[1]	5.	Montgomery St TD Ameritrade	XXXXXX053	12/31/2010	Buy	0.0220	25,000	3:01:11 PM
[1]	6.	Montgomery St TD Ameritrade	XXXXXX053	12/31/2010	Buy	0.0220	15,000	3:48:04 PM
[1]	7.	Montgomery St TD Ameritrade	XXXXXX053	12/31/2010	Buy	0.0220	50,000	3:58:49 PM
[1]	8.	Montgomery St TD Ameritrade	XXXXXX053	1/3/2011	Buy	0.0192	14,900	12:17:37 PM
[1]	9.	Montgomery St TD Ameritrade	XXXXXX053	1/3/2011	Buy	0.0218	10,500	9:30:00 AM
[1]	10.	Montgomery St TD Ameritrade	XXXXXX053	1/3/2011	Buy	0.0220	89,500	9:32:51 AM
[1]	11.	Montgomery St TD Ameritrade	XXXXXX053	1/3/2011	Buy	0.0220	50,000	9:32:49 AM
[1]	12.	Montgomery St TD Ameritrade	XXXXXX053	1/3/2011	Buy	0.0220	62,250	9:41:35 AM
[1]	13.	Montgomery St TD Ameritrade	XXXXXX053	1/3/2011	Buy	0.0220	17,500	10:49:20 AM
[1]	14.	Montgomery St TD Ameritrade	XXXXXX053	1/3/2011	Buy	0.0220	5,500	12:30:00 PM
[1]	15.	Montgomery St TD Ameritrade	XXXXXX053	1/4/2011	Buy	0.0210	31,600	10:51:14 AM
[1]	16.	Montgomery St TD Ameritrade	XXXXXX053	1/4/2011	Buy	0.0210	28,000	11:15:50 AM
[1]	17.	Montgomery St TD Ameritrade	XXXXXX053	1/4/2011	Buy	0.0210	40,000	10:53:07 AM
[1]	18.	Montgomery St TD Ameritrade	XXXXXX053	1/4/2011	Buy	0.0210	50,000	12:31:35 PM
[1]	19.	Montgomery St TD Ameritrade	XXXXXX053	1/4/2011	Buy	0.0210	9,560	3:32:29 PM
[1]	20.	Montgomery St TD Ameritrade	XXXXXX053	1/4/2011	Buy	0.0220	5,000	3:34:01 PM
[1]	21.	Montgomery St TD Ameritrade	XXXXXX053	1/5/2011	Buy	0.0200	10,000	10:02:46 AM
[1]	22.	Montgomery St TD Ameritrade	XXXXXX053	1/5/2011	Buy	0.0200	25,000	10:31:33 AM
[1]	23.	Montgomery St TD Ameritrade	XXXXXX053	1/5/2011	Buy	0.0200	50,040	11:16:25 AM
[1]	24.	Montgomery St TD Ameritrade	XXXXXX053	1/5/2011	Buy	0.0200	30,400	11:17:20 AM
[1]	25.	Montgomery St TD Ameritrade	XXXXXX053	1/5/2011	Buy	0.0200	2,200	3:07:36 PM
[1]	26.	Montgomery St TD Ameritrade	XXXXXX053	1/5/2011	Buy	0.0220	5,000	11:28:47 AM
[1]	27.	Montgomery St TD Ameritrade	XXXXXX053	1/5/2011	Buy	0.0220	5,500	3:42:55 PM
[1]	28.	Montgomery St TD Ameritrade	XXXXXX053	1/6/2011	Buy	0.0210	61,000	12:30:06 PM
[1]	29.	Montgomery St TD Ameritrade	XXXXXX053	1/6/2011	Buy	0.0210	20,000	2:46:08 PM
[1]	30.	Montgomery St TD Ameritrade	XXXXXX053	1/6/2011	Buy	0.0220	10,300	9:36:00 AM
[1]	31.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0200	10,000	3:25:16 PM
[1]	32.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0200	10,000	3:27:00 PM
[1]	33.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0200	15,000	3:27:38 PM
[1]	34.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0200	20,000	3:29:12 PM
[1]	35.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0200	20,000	3:29:58 PM
[1]	36.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0200	50,000	3:44:02 PM
[1]	37.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0200	25,000	3:49:40 PM
[1]	38.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0210	10,000	12:22:36 PM
[1]	39.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0210	6,000	12:23:14 PM
[1]	40.	Montgomery St TD Ameritrade	XXXXXX053	1/7/2011	Buy	0.0220	5,000	11:34:14 AM
[1]	41.	Montgomery St TD Ameritrade	XXXXXX053	1/10/2011	Buy	0.0210	10,000	11:57:53 AM
[1]	42.	Montgomery St TD Ameritrade	XXXXXX053	1/10/2011	Buy	0.0210	15,000	1:45:40 PM
[1]	43.	Montgomery St TD Ameritrade	XXXXXX053	1/10/2011	Buy	0.0210	40,000	2:40:40 PM
[1]	44.	Montgomery St TD Ameritrade	XXXXXX053	1/10/2011	Buy	0.0210	25,000	2:45:39 PM
[1]	45.	Montgomery St TD Ameritrade	XXXXXX053	1/10/2011	Buy	0.0210	10,000	3:23:57 PM
[1]	46.	Montgomery St TD Ameritrade	XXXXXX053	1/10/2011	Buy	0.0210	5,000	3:48:53 PM
[1]	47.	Montgomery St TD Ameritrade	XXXXXX053	1/10/2011	Buy	0.0220	15,000	3:25:48 PM
[1]	48.	Montgomery St TD Ameritrade	XXXXXX053	1/10/2011	Buy	0.0220	2,000	3:54:01 PM
[1]	49.	Montgomery St TD Ameritrade	XXXXXX053	1/12/2011	Buy	0.0210	10,000	12:01:12 PM
[1]	50.	Montgomery St TD Ameritrade	XXXXXX053	1/12/2011	Buy	0.0210	25,000	2:56:25 PM
[1]	51.	Montgomery St TD Ameritrade	XXXXXX053	1/12/2011	Buy	0.0210	50,000	2:56:17 PM
[1]	52.	Montgomery St TD Ameritrade	XXXXXX053	1/12/2011	Buy	0.0210	20,000	2:57:48 PM
[1]	53.	Montgomery St TD Ameritrade	XXXXXX053	1/12/2011	Buy	0.0215	10,000	12:03:14 PM
[1]	54.	Montgomery St TD Ameritrade	XXXXXX053	1/12/2011	Buy	0.0220	2,500	2:16:39 PM
[1]	55.	Montgomery St TD Ameritrade	XXXXXX053	1/12/2011	Buy	0.0220	2,000	2:58:47 PM
[1]	56.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0210	50,000	11:00:31 AM
[1]	57.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0210	50,000	11:00:49 AM
[1]	58.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0220	3,000	9:57:48 AM
[1]	59.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0220	25,000	10:30:13 AM
[1]	60.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0220	3,000	11:07:55 AM
[1]	61.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0230	10,000	11:55:32 AM
[1]	62.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0230	20,000	11:59:27 AM
[1]	63.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0230	2,500	12:08:28 PM
[1]	64.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0230	50,000	12:14:07 PM
[1]	65.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0230	70,000	12:30:13 PM
[1]	66.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0230	15,979	2:28:36 PM
[1]	67.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0230	34,021	12:31:34 PM
[1]	68.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0240	2,000	12:32:09 PM
[1]	69.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0250	5,000	12:34:05 PM
[1]	70.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Sell	0.0250	6,250	12:55:11 PM
[1]	71.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0250	8,800	3:14:33 PM
[1]	72.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0260	2,500	12:50:27 PM
[1]	73.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0260	20,000	12:56:59 PM
[1]	74.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0260	7,500	2:00:03 PM
[1]	75.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0260	12,500	2:00:38 PM
[1]	76.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0260	3,050	2:36:15 PM
[1]	77.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0260	3,700	2:59:14 PM
[1]	78.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0260	2,000	3:32:50 PM
[1]	79.	Montgomery St TD Ameritrade	XXXXXX053	1/13/2011	Buy	0.0260	3,000	3:49:15 PM
[1]	80.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0260	10,000	11:32:23 AM
[1]	81.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0270	10,000	2:42:08 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[1]	82.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0279	10,000	9:38:42 AM
[1]	83.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0279	15,000	9:43:25 AM
[1]	84.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0279	13,400	10:10:32 AM
[1]	85.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0280	10,000	2:42:05 PM
[1]	86.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0290	1,500	9:49:52 AM
[1]	87.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0290	2,700	10:11:28 AM
[1]	88.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0290	2,000	10:14:26 AM
[1]	89.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0290	25,000	12:43:37 PM
[1]	90.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0290	1,500	12:59:54 PM
[1]	91.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0290	6,500	1:04:27 PM
[1]	92.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0290	55,100	1:05:40 PM
[1]	93.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0290	32,500	1:07:17 PM
[1]	94.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0290	50,000	1:12:00 PM
[1]	95.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Sell	0.0295	15,000	1:03:54 PM
[1]	96.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0295	5,000	1:33:37 PM
[1]	97.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0295	1,500	2:45:08 PM
[1]	98.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0299	2,000	12:55:17 PM
[1]	99.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0299	5,000	1:08:59 PM
[1]	100.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0299	3,000	1:12:23 PM
[1]	101.	Montgomery St TD Ameritrade	XXXXXX053	1/14/2011	Buy	0.0299	2,500	3:20:45 PM
[1]	102.	Montgomery St TD Ameritrade	XXXXXX053	1/18/2011	Sell	0.0290	5,000	10:05:40 AM
[1]	103.	Montgomery St TD Ameritrade	XXXXXX053	1/18/2011	Sell	0.0290	25,000	12:33:34 PM
[1]	104.	Montgomery St TD Ameritrade	XXXXXX053	1/18/2011	Sell	0.0290	10,900	12:34:45 PM
[1]	105.	Montgomery St TD Ameritrade	XXXXXX053	1/18/2011	Sell	0.0290	5,000	12:46:59 PM
[1]	106.	Montgomery St TD Ameritrade	XXXXXX053	1/18/2011	Sell	0.0290	35,000	12:47:07 PM
[1]	107.	Montgomery St TD Ameritrade	XXXXXX053	1/18/2011	Buy	0.0290	1,500	2:05:56 PM
[1]	108.	Montgomery St TD Ameritrade	XXXXXX053	1/18/2011	Buy	0.0300	2,700	12:35:13 PM
[1]	109.	Montgomery St TD Ameritrade	XXXXXX053	1/18/2011	Buy	0.0300	2,300	12:47:45 PM
[1]	110.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0271	6,500	3:56:38 PM
[1]	111.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0271	10,000	3:57:13 PM
[1]	112.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0280	3,128	10:41:11 AM
[1]	113.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0280	6,872	10:41:09 AM
[1]	114.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0280	7,000	3:53:12 PM
[1]	115.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0298	1,000	3:54:41 PM
[1]	116.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0298	1,000	3:57:48 PM
[1]	117.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0299	1,000	2:50:14 PM
[1]	118.	Montgomery St TD Ameritrade	XXXXXX053	1/19/2011	Buy	0.0300	1,000	10:47:11 AM
[1]	119.	Montgomery St TD Ameritrade	XXXXXX053	1/20/2011	Sell	0.0290	43,000	1:27:11 PM
[1]	120.	Montgomery St TD Ameritrade	XXXXXX053	1/20/2011	Sell	0.0290	38,100	1:32:04 PM
[1]	121.	Montgomery St TD Ameritrade	XXXXXX053	1/20/2011	Sell	0.0295	30,000	1:38:21 PM
[1]	122.	Montgomery St TD Ameritrade	XXXXXX053	1/20/2011	Sell	0.0295	50,000	1:40:06 PM
[1]	123.	Montgomery St TD Ameritrade	XXXXXX053	1/20/2011	Sell	0.0295	30,000	2:51:15 PM
[1]	124.	Montgomery St TD Ameritrade	XXXXXX053	1/20/2011	Buy	0.0298	2,500	1:32:51 PM
[1]	125.	Montgomery St TD Ameritrade	XXXXXX053	1/20/2011	Buy	0.0298	2,500	1:40:36 PM
[1]	126.	Montgomery St TD Ameritrade	XXXXXX053	1/20/2011	Buy	0.0298	5,000	2:52:29 PM
[1]	127.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0300	10,000	10:49:04 AM
[1]	128.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0300	25,000	1:42:07 PM
[1]	129.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0300	10,000	1:49:35 PM
[1]	130.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0305	25,000	1:01:08 PM
[1]	131.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0310	1,000	1:41:04 PM
[1]	132.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0320	50,000	10:46:32 AM
[1]	133.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0320	2,000	10:49:44 AM
[1]	134.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Sell	0.0320	31,000	12:32:25 PM
[1]	135.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Sell	0.0320	40,000	12:33:37 PM
[1]	136.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Sell	0.0320	11,562	12:35:45 PM
[1]	137.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Sell	0.0320	27,638	12:35:53 PM
[1]	138.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0330	1,000	11:02:10 AM
[1]	139.	Montgomery St TD Ameritrade	XXXXXX053	1/21/2011	Buy	0.0330	8,200	11:04:30 AM
[1]	140.	Montgomery St TD Ameritrade	XXXXXX053	1/24/2011	Buy	0.0300	20,000	11:32:57 AM
[1]	141.	Montgomery St TD Ameritrade	XXXXXX053	1/24/2011	Buy	0.0300	30,000	11:32:59 AM
[1]	142.	Montgomery St TD Ameritrade	XXXXXX053	1/24/2011	Buy	0.0300	50,000	1:47:07 PM
[1]	143.	Montgomery St TD Ameritrade	XXXXXX053	1/25/2011	Buy	0.0300	10,000	10:22:41 AM
[1]	144.	Montgomery St TD Ameritrade	XXXXXX053	1/25/2011	Buy	0.0300	2,000	1:54:35 PM
[1]	145.	Montgomery St TD Ameritrade	XXXXXX053	1/25/2011	Buy	0.0300	5,000	3:56:06 PM
[1]	146.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0210	50,000	11:48:54 AM
[1]	147.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0210	5,000	12:59:34 PM
[1]	148.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0220	50,000	11:43:07 AM
[1]	149.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0220	50,000	11:45:27 AM
[1]	150.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0220	10,000	11:48:02 AM
[2]	151.	Toro Holdings TD Ameritrade	XXXXXX626	1/26/2011	Buy	0.0220	75,000	1:03:16 PM
[1]	152.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0220	75,000	1:03:16 PM
[1]	153.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0230	50,000	11:45:24 AM
[1]	154.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0230	20,000	11:47:03 AM
[1]	155.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0230	5,000	12:10:24 PM
[2]	156.	Toro Holdings TD Ameritrade	XXXXXX626	1/26/2011	Buy	0.0230	25,000	1:10:20 PM
[1]	157.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0230	25,000	1:10:19 PM
[1]	158.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0240	50,000	1:58:39 PM
[1]	159.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0250	5,000	12:14:17 PM
[1]	160.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0250	21,600	12:14:06 PM
[1]	161.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0250	21,000	12:41:56 PM
[1]	162.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0250	2,100	1:33:31 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[1]	163.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0250	4,900	1:37:18 PM
[1]	164.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0250	13,000	1:21:13 PM
[1]	165.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0250	50,000	1:40:56 PM
[1]	166.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0250	50,000	1:41:50 PM
[1]	167.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0250	71,600	1:46:09 PM
[1]	168.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0250	53,400	1:48:22 PM
[1]	169.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0260	45,000	12:15:31 PM
[1]	170.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0260	5,000	2:02:30 PM
[1]	171.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0260	50,000	2:35:46 PM
[1]	172.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0260	7,749	2:41:21 PM
[1]	173.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0260	48,200	3:48:44 PM
[1]	174.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0270	5,000	2:36:52 PM
[1]	175.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0270	10,000	2:44:36 PM
[1]	176.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Buy	0.0270	10,000	3:49:48 PM
[1]	177.	Montgomery St TD Ameritrade	XXXXXX053	1/27/2011	Buy	0.0270	50,000	2:51:11 PM
[1]	178.	Montgomery St TD Ameritrade	XXXXXX053	1/27/2011	Buy	0.0280	5,000	2:52:07 PM
[1]	179.	Montgomery St TD Ameritrade	XXXXXX053	1/27/2011	Buy	0.0280	5,000	3:20:14 PM
[1]	180.	Montgomery St TD Ameritrade	XXXXXX053	1/27/2011	Buy	0.0280	45,000	3:19:39 PM
[1]	181.	Montgomery St TD Ameritrade	XXXXXX053	1/27/2011	Buy	0.0290	1,500	3:23:02 PM
[1]	182.	Montgomery St TD Ameritrade	XXXXXX053	1/27/2011	Buy	0.0290	3,500	3:23:02 PM
[1]	183.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0270	10,000	10:53:02 AM
[1]	184.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0280	10,000	10:28:30 AM
[1]	185.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0289	50,000	11:24:12 AM
[1]	186.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0289	25,000	11:28:35 AM
[1]	187.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0290	25,000	11:30:08 AM
[1]	188.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0290	25,000	12:06:25 PM
[1]	189.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0295	10,000	11:36:55 AM
[1]	190.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0300	2,500	11:34:38 AM
[1]	191.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0300	5,000	11:39:49 AM
[1]	192.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0300	10,000	12:17:33 PM
[1]	193.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0300	40,000	12:18:48 PM
[1]	194.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0300	50,000	12:17:23 PM
[1]	195.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0300	24,551	12:24:00 PM
[1]	196.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0300	40,000	12:27:26 PM
[1]	197.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0300	77,000	12:35:34 PM
[1]	198.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0300	40,000	12:37:06 PM
[1]	199.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0300	15,000	1:08:35 PM
[1]	200.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0300	60,000	1:08:40 PM
[1]	201.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0300	45,000	1:11:01 PM
[1]	202.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0300	70,000	1:20:48 PM
[1]	203.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0300	20,000	1:43:17 PM
[1]	204.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0300	25,000	3:09:54 PM
[1]	205.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0310	10,000	12:29:24 PM
[1]	206.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0310	53,000	12:41:06 PM
[2]	207.	Toro Holdings TD Ameritrade	XXXXXX626	1/28/2011	Buy	0.0310	25,000	12:49:39 PM
[1]	208.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0310	5,000	12:49:46 PM
[1]	209.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0310	25,000	12:49:39 PM
[1]	210.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0310	35,000	12:49:44 PM
[1]	211.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0310	50,000	1:02:56 PM
[1]	212.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0310	50,000	2:38:31 PM
[1]	213.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0315	5,000	12:18:18 PM
[1]	214.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0315	5,000	12:43:48 PM
[1]	215.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0320	5,000	1:45:47 PM
[1]	216.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0320	15,000	2:39:24 PM
[1]	217.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0325	10,000	1:45:36 PM
[1]	218.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0325	50,000	3:39:25 PM
[1]	219.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0330	15,000	3:41:02 PM
[1]	220.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0340	5,000	3:50:26 PM
[1]	221.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0340	50,000	3:50:20 PM
[1]	222.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Buy	0.0350	2,000	3:47:47 PM
[1]	223.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0350	30,000	3:53:28 PM
[1]	224.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0350	50,000	3:55:11 PM
[1]	225.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Sell	0.0350	40,000	9:44:13 AM
[1]	226.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0360	8,500	12:47:47 PM
[1]	227.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0360	10,000	12:48:44 PM
[1]	228.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Sell	0.0360	35,500	12:50:21 PM
[1]	229.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Sell	0.0360	50,000	12:52:18 PM
[1]	230.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Sell	0.0360	50,000	1:01:47 PM
[1]	231.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0365	8,000	1:03:21 PM
[1]	232.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0365	12,000	1:03:18 PM
[1]	233.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0370	10,000	1:08:50 PM
[1]	234.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0370	25,000	1:10:07 PM
[1]	235.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Sell	0.0380	50,000	1:17:37 PM
[1]	236.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Sell	0.0380	50,000	1:32:13 PM
[1]	237.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0380	30,000	2:55:36 PM
[1]	238.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Sell	0.0390	5,000	1:14:17 PM
[1]	239.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0395	35,000	2:18:22 PM
[1]	240.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0400	10,000	2:17:21 PM
[1]	241.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0400	5,000	2:34:24 PM
[1]	242.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0400	5,000	3:22:55 PM
[1]	243.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Sell	0.0400	85,000	3:49:54 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[1]	244.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0410	10,000	3:50:23 PM
[1]	245.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0410	1,600	3:54:47 PM
[1]	246.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0415	20,000	3:58:34 PM
[1]	247.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0420	6,000	3:54:07 PM
[1]	248.	Montgomery St TD Ameritrade	XXXXXX053	1/31/2011	Buy	0.0420	3,000	3:59:03 PM
[1]	249.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0390	5,000	12:31:17 PM
[1]	250.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0390	25,000	12:31:08 PM
[1]	251.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0400	500	12:36:06 PM
[1]	252.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0400	1,500	12:36:06 PM
[1]	253.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0400	6,000	1:04:14 PM
[1]	254.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0410	10,000	11:09:49 AM
[1]	255.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0420	50,000	10:25:59 AM
[1]	256.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0420	35,600	10:32:49 AM
[1]	257.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0420	50,000	10:43:46 AM
[1]	258.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0420	28,000	10:48:27 AM
[1]	259.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0420	35,000	1:59:05 PM
[1]	260.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0420	2,500	2:01:47 PM
[1]	261.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0420	25,000	3:46:52 PM
[1]	262.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0420	10,000	3:52:57 PM
[1]	263.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0430	50,000	9:35:02 AM
[1]	264.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0430	5,000	9:35:24 AM
[1]	265.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0430	65,000	3:22:12 PM
[1]	266.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0430	50,500	3:24:13 PM
[1]	267.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0430	75,000	3:26:16 PM
[1]	268.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Sell	0.0430	12,921	3:28:24 PM
[1]	269.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0435	5,000	3:31:00 PM
[1]	270.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0435	5,000	3:51:36 PM
[1]	271.	Montgomery St TD Ameritrade	XXXXXX053	2/1/2011	Buy	0.0435	2,500	3:55:59 PM
[1]	272.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Sell	0.0410	7,579	10:18:45 AM
[1]	273.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Sell	0.0410	50,000	10:17:36 AM
[1]	274.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0420	15,000	10:54:49 AM
[1]	275.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0420	5,000	2:48:52 PM
[1]	276.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0430	3,000	12:06:42 PM
[1]	277.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0435	3,000	9:59:00 AM
[1]	278.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0435	5,000	9:59:00 AM
[1]	279.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0440	5,000	10:53:18 AM
[1]	280.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0440	2,500	10:56:19 AM
[1]	281.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0440	10,000	2:49:58 PM
[1]	282.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0440	25,000	2:59:07 PM
[1]	283.	Montgomery St TD Ameritrade	XXXXXX053	2/2/2011	Buy	0.0440	2,000	3:28:17 PM
[1]	284.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0420	14,750	11:16:39 AM
[1]	285.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0420	6,000	3:51:23 PM
[1]	286.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0439	2,000	11:56:40 AM
[1]	287.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0440	10,000	9:34:58 AM
[1]	288.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Sell	0.0440	50,000	9:43:53 AM
[1]	289.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Sell	0.0440	45,000	9:45:25 AM
[1]	290.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Sell	0.0440	40,000	9:56:49 AM
[1]	291.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0440	2,850	11:45:53 AM
[1]	292.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0440	2,500	12:26:42 PM
[1]	293.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0440	2,000	2:39:11 PM
[1]	294.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0445	5,000	9:59:33 AM
[1]	295.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Sell	0.0450	15,000	9:39:15 AM
[1]	296.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Sell	0.0450	500	9:42:02 AM
[1]	297.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Sell	0.0450	12,000	9:41:38 AM
[1]	298.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Sell	0.0450	20,000	9:40:37 AM
[1]	299.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0450	10,000	12:31:33 PM
[1]	300.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0450	10,000	1:11:28 PM
[1]	301.	Montgomery St TD Ameritrade	XXXXXX053	2/3/2011	Buy	0.0460	3,500	12:35:41 PM
[1]	302.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0400	41,000	2:36:31 PM
[1]	303.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Buy	0.0410	31,000	2:01:34 PM
[1]	304.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0410	98,000	3:54:27 PM
[1]	305.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0420	43,600	9:33:06 AM
[1]	306.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0420	75,000	1:20:19 PM
[1]	307.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0420	6,950	1:21:43 PM
[1]	308.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0420	20,000	1:21:29 PM
[1]	309.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0420	42,000	1:32:48 PM
[1]	310.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0420	50,000	1:45:23 PM
[1]	311.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Buy	0.0420	2,000	2:59:38 PM
[1]	312.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Buy	0.0420	6,000	3:47:04 PM
[1]	313.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Buy	0.0420	5,000	3:54:51 PM
[1]	314.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Buy	0.0430	3,450	11:54:01 AM
[1]	315.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Buy	0.0430	38,500	1:03:00 PM
[1]	316.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0440	45,000	11:07:14 AM
[1]	317.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Buy	0.0440	2,000	12:16:22 PM
[1]	318.	Montgomery St TD Ameritrade	XXXXXX053	2/4/2011	Sell	0.0450	25,000	10:27:43 AM
[1]	319.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	35,000	3:10:45 PM
[1]	320.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	95,000	3:12:09 PM
[1]	321.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	50,000	3:24:57 PM
[1]	322.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	50,000	3:27:57 PM
[1]	323.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	5,000	3:38:25 PM
[1]	324.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	60,000	3:41:44 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[1]	325.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	40,000	3:43:51 PM
[1]	326.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	45,000	3:47:37 PM
[1]	327.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0410	18,000	3:55:38 PM
[1]	328.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Buy	0.0420	2,000	1:45:42 PM
[1]	329.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0420	1,000	2:06:32 PM
[1]	330.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0420	36,000	2:06:10 PM
[1]	331.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Sell	0.0420	50,000	2:08:36 PM
[1]	332.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Buy	0.0420	10,000	2:24:57 PM
[1]	333.	Montgomery St TD Ameritrade	XXXXXX053	2/7/2011	Buy	0.0440	3,500	3:58:24 PM
[1]	334.	Montgomery St TD Ameritrade	XXXXXX053	2/8/2011	Sell	0.0430	15,500	2:57:02 PM
[1]	335.	Montgomery St TD Ameritrade	XXXXXX053	2/9/2011	Buy	0.0430	20,000	3:55:34 PM
[1]	336.	Montgomery St TD Ameritrade	XXXXXX053	2/10/2011	Buy	0.0440	2,000	9:34:13 AM
[1]	337.	Montgomery St TD Ameritrade	XXXXXX053	2/10/2011	Buy	0.0440	10,000	12:36:40 PM
[1]	338.	Montgomery St TD Ameritrade	XXXXXX053	2/10/2011	Buy	0.0460	8,000	10:08:28 AM
[1]	339.	Montgomery St TD Ameritrade	XXXXXX053	2/10/2011	Buy	0.0460	5,000	11:50:51 AM
[1]	340.	Montgomery St TD Ameritrade	XXXXXX053	2/10/2011	Buy	0.0460	50,000	12:04:26 PM
[1]	341.	Montgomery St TD Ameritrade	XXXXXX053	2/10/2011	Buy	0.0460	2,500	1:16:02 PM
[1]	342.	Montgomery St TD Ameritrade	XXXXXX053	2/10/2011	Buy	0.0460	5,000	3:59:56 PM
[1]	343.	Montgomery St TD Ameritrade	XXXXXX053	2/10/2011	Buy	0.0465	5,000	10:45:18 AM
[1]	344.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0450	700	11:46:30 AM
[1]	345.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0459	10,000	12:21:59 PM
[1]	346.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0460	2,000	12:22:40 PM
[1]	347.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0470	20,000	11:15:55 AM
[1]	348.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0480	20,000	10:05:51 AM
[1]	349.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0485	2,500	12:36:07 PM
[1]	350.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0490	5,000	10:24:47 AM
[1]	351.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0490	7,500	10:58:57 AM
[1]	352.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0510	25,000	3:25:00 PM
[1]	353.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0520	15,000	3:25:24 PM
[2]	354.	Toro Holdings TD Ameritrade	XXXXXX626	2/11/2011	Sell	0.0535	5,000	3:33:36 PM
[2]	355.	Toro Holdings TD Ameritrade	XXXXXX626	2/11/2011	Sell	0.0535	20,000	3:33:59 PM
[1]	356.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0540	5,900	3:27:56 PM
[1]	357.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0550	4,300	3:35:25 PM
[1]	358.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0550	5,700	3:35:22 PM
[1]	359.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0560	17,300	3:37:43 PM
[1]	360.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0570	3,000	3:39:47 PM
[1]	361.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0570	2,500	3:42:30 PM
[1]	362.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Sell	0.0580	20,000	3:54:29 PM
[1]	363.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Buy	0.0590	5,000	3:57:41 PM
[1]	364.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Sell	0.0600	53,900	3:49:46 PM
[1]	365.	Montgomery St TD Ameritrade	XXXXXX053	2/11/2011	Sell	0.0605	20,000	3:49:39 PM
[1]	366.	Montgomery St TD Ameritrade	XXXXXX053	2/14/2011	Sell	0.0571	25,000	10:32:31 AM
[1]	367.	Montgomery St TD Ameritrade	XXXXXX053	2/14/2011	Sell	0.0571	25,000	10:33:37 AM
[1]	368.	Montgomery St TD Ameritrade	XXXXXX053	2/14/2011	Sell	0.0610	85,000	9:51:41 AM
[1]	369.	Montgomery St TD Ameritrade	XXXXXX053	2/14/2011	Sell	0.0610	50,000	9:52:29 AM
[1]	370.	Montgomery St TD Ameritrade	XXXXXX053	2/16/2011	Buy	0.0610	48,100	3:01:39 PM
[1]	371.	Montgomery St TD Ameritrade	XXXXXX053	2/16/2011	Buy	0.0615	5,000	3:04:32 PM
[1]	372.	Montgomery St TD Ameritrade	XXXXXX053	2/16/2011	Buy	0.0615	5,900	3:22:03 PM
[1]	373.	Montgomery St TD Ameritrade	XXXXXX053	2/16/2011	Buy	0.0620	25,200	3:37:32 PM
[1]	374.	Montgomery St TD Ameritrade	XXXXXX053	2/16/2011	Buy	0.0620	16,800	3:48:34 PM
[1]	375.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0625	10,000	9:40:42 AM
[1]	376.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0625	15,000	9:44:20 AM
[1]	377.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0650	5,000	9:45:20 AM
[1]	378.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Sell	0.0660	5,000	10:54:22 AM
[1]	379.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0660	2,310	2:31:12 PM
[1]	380.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Sell	0.0670	10,000	10:26:55 AM
[1]	381.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0670	10,000	10:42:41 AM
[1]	382.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0670	10,000	1:42:18 PM
[1]	383.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0680	3,000	10:08:06 AM
[1]	384.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0680	6,000	10:21:24 AM
[1]	385.	Montgomery St TD Ameritrade	XXXXXX053	2/17/2011	Buy	0.0690	10,000	1:27:25 PM
[1]	386.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0680	37,310	10:31:40 AM
[1]	387.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0680	5,000	10:33:34 AM
[1]	388.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0680	9,200	2:49:55 PM
[1]	389.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0680	13,000	2:49:55 PM
[1]	390.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0680	40,000	2:51:45 PM
[1]	391.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0700	5,000	1:27:20 PM
[1]	392.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0700	10,000	1:27:08 PM
[1]	393.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Buy	0.0705	2,700	12:25:38 PM
[1]	394.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Buy	0.0705	10,000	12:25:17 PM
[1]	395.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0705	5,500	1:27:06 PM
[1]	396.	Montgomery St TD Ameritrade	XXXXXX053	2/18/2011	Sell	0.0730	45,000	10:33:27 AM
[1]	397.	Montgomery St TD Ameritrade	XXXXXX053	2/22/2011	Sell	0.0755	14,000	12:24:00 PM
[1]	398.	Montgomery St TD Ameritrade	XXXXXX053	2/22/2011	Buy	0.0760	10,000	12:13:33 PM
[1]	399.	Montgomery St TD Ameritrade	XXXXXX053	2/22/2011	Buy	0.0765	4,000	12:12:26 PM
[1]	400.	Montgomery St TD Ameritrade	XXXXXX053	2/23/2011	Sell	0.0825	3,500	11:44:34 AM
[1]	401.	Montgomery St TD Ameritrade	XXXXXX053	2/23/2011	Buy	0.0830	3,500	11:13:46 AM
[2]	402.	Toro Holdings TD Ameritrade	XXXXXX626	3/17/2011	Buy	0.0720	1,000	3:58:56 PM
[2]	403.	Toro Holdings TD Ameritrade	XXXXXX626	3/22/2011	Buy	0.0650	20,000	3:29:34 PM
[2]	404.	Toro Holdings TD Ameritrade	XXXXXX626	3/22/2011	Buy	0.0660	24,000	12:48:35 PM
[2]	405.	Toro Holdings TD Ameritrade	XXXXXX626	3/22/2011	Buy	0.0700	3,000	3:52:07 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[2]	406.	Toro Holdings TD Ameritrade	XXXXXX626	3/24/2011	Buy	0.0690	22,000	3:43:17 PM
[2]	407.	Toro Holdings TD Ameritrade	XXXXXX626	3/25/2011	Sell	0.0710	5,000	2:02:34 PM
[2]	408.	Toro Holdings TD Ameritrade	XXXXXX626	3/25/2011	Sell	0.0710	16,000	2:05:12 PM
[2]	409.	Toro Holdings TD Ameritrade	XXXXXX626	3/25/2011	Sell	0.0710	24,000	2:05:10 PM
[1]	410.	Montgomery St TD Ameritrade	XXXXXX053	3/25/2011	Buy	0.0720	17,200	1:36:55 PM
[2]	411.	Toro Holdings TD Ameritrade	XXXXXX626	3/25/2011	Sell	0.0720	25,000	1:38:43 PM
[1]	412.	Montgomery St TD Ameritrade	XXXXXX053	3/25/2011	Sell	0.0720	5,000	1:40:28 PM
[1]	413.	Montgomery St TD Ameritrade	XXXXXX053	3/25/2011	Sell	0.0720	12,200	1:40:28 PM
[2]	414.	Toro Holdings TD Ameritrade	XXXXXX626	3/29/2011	Buy	0.0690	3,000	3:58:18 PM
[1]	415.	Montgomery St TD Ameritrade	XXXXXX053	3/30/2011	Sell	0.0680	5,000	10:13:09 AM
[1]	416.	Montgomery St TD Ameritrade	XXXXXX053	3/30/2011	Buy	0.0690	5,000	9:33:35 AM
[2]	417.	Toro Holdings TD Ameritrade	XXXXXX626	4/1/2011	Buy	0.0640	7,000	9:43:07 AM
[2]	418.	Toro Holdings TD Ameritrade	XXXXXX626	4/1/2011	Buy	0.0640	10,000	3:30:39 PM
[1]	419.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Sell	0.0580	10,000	12:37:49 PM
[1]	420.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Sell	0.0580	24,000	12:37:54 PM
[1]	421.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Sell	0.0590	10,000	12:31:31 PM
[1]	422.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Buy	0.0600	50,000	9:30:16 AM
[1]	423.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Buy	0.0600	10,000	10:48:51 AM
[1]	424.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Sell	0.0600	5,000	11:52:28 AM
[1]	425.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Sell	0.0600	30,000	11:52:18 AM
[1]	426.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Buy	0.0600	10,000	12:23:32 PM
[1]	427.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Buy	0.0620	5,000	9:36:34 AM
[1]	428.	Montgomery St TD Ameritrade	XXXXXX053	4/4/2011	Buy	0.0620	4,000	12:10:01 PM
[2]	429.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0500	5,000	3:27:55 PM
[2]	430.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0540	3,000	3:29:53 PM
[2]	431.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0540	5,000	3:42:48 PM
[2]	432.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0550	5,000	3:38:52 PM
[2]	433.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0565	1,900	3:59:05 PM
[2]	434.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0565	600	3:59:05 PM
[2]	435.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0565	1,900	3:59:00 PM
[2]	436.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0580	8,100	3:58:21 PM
[2]	437.	Toro Holdings TD Ameritrade	XXXXXX626	4/5/2011	Buy	0.0600	2,000	3:51:35 PM
[2]	438.	Toro Holdings TD Ameritrade	XXXXXX626	4/6/2011	Buy	0.0500	10,000	2:29:52 PM
[2]	439.	Toro Holdings TD Ameritrade	XXXXXX626	4/6/2011	Buy	0.0500	10,000	3:57:17 PM
[2]	440.	Toro Holdings TD Ameritrade	XXXXXX626	4/6/2011	Buy	0.0530	3,500	2:05:20 PM
[1]	441.	Montgomery St TD Ameritrade	XXXXXX053	4/7/2011	Buy	0.0560	10,000	3:11:19 PM
[2]	442.	Toro Holdings TD Ameritrade	XXXXXX626	4/7/2011	Buy	0.0570	600	11:51:56 AM
[2]	443.	Toro Holdings TD Ameritrade	XXXXXX626	4/7/2011	Sell	0.0610	26,600	1:21:47 PM
[2]	444.	Toro Holdings TD Ameritrade	XXXXXX626	4/7/2011	Sell	0.0610	20,000	1:23:23 PM
[2]	445.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Sell	0.0600	10,000	3:21:47 PM
[2]	446.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Sell	0.0600	25,000	3:21:53 PM
[2]	447.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Sell	0.0600	33,000	3:23:06 PM
[1]	448.	Montgomery St TD Ameritrade	XXXXXX053	4/8/2011	Sell	0.0620	9,000	11:35:14 AM
[1]	449.	Montgomery St TD Ameritrade	XXXXXX053	4/8/2011	Sell	0.0620	6,000	11:45:42 AM
[2]	450.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Buy	0.0620	10,000	12:43:27 PM
[1]	451.	Montgomery St TD Ameritrade	XXXXXX053	4/8/2011	Buy	0.0630	5,000	10:31:28 AM
[2]	452.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Buy	0.0630	10,000	11:32:32 AM
[2]	453.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Buy	0.0630	4,000	11:36:08 AM
[2]	454.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Buy	0.0630	2,500	11:51:22 AM
[2]	455.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Buy	0.0630	5,000	12:23:19 PM
[2]	456.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Buy	0.0640	1,500	2:40:56 PM
[2]	457.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Buy	0.0650	3,000	1:07:56 PM
[2]	458.	Toro Holdings TD Ameritrade	XXXXXX626	4/8/2011	Buy	0.0650	2,000	1:37:07 PM
[1]	459.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0590	10,000	3:58:36 PM
[1]	460.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0590	50,000	3:58:36 PM
[1]	461.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0600	10,000	3:46:59 PM
[1]	462.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0600	9,000	3:55:54 PM
[1]	463.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0600	6,000	3:56:26 PM
[1]	464.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0610	10,000	3:46:21 PM
[1]	465.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0620	2,000	1:31:52 PM
[1]	466.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0620	5,000	3:39:32 PM
[1]	467.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0620	3,600	3:44:24 PM
[1]	468.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0620	6,400	3:44:07 PM
[1]	469.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0620	2,500	3:49:07 PM
[1]	470.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0620	4,500	3:58:48 PM
[1]	471.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0650	5,000	10:48:16 AM
[1]	472.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0650	10,000	10:46:21 AM
[1]	473.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0650	10,900	10:46:40 AM
[1]	474.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0650	25,000	10:52:13 AM
[1]	475.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0660	8,600	10:48:14 AM
[1]	476.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0660	11,400	10:47:23 AM
[1]	477.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0660	5,000	10:49:46 AM
[1]	478.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2011	Buy	0.0660	1,100	4:00:27 PM
[1]	479.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0580	10,000	2:06:20 PM
[1]	480.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0600	2,500	2:20:00 PM
[1]	481.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0600	5,000	2:30:50 PM
[1]	482.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0600	12,500	3:52:38 PM
[1]	483.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0605	7,000	3:56:07 PM
[1]	484.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0610	8,000	1:19:50 PM
[1]	485.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0610	5,000	1:34:28 PM
[1]	486.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0610	3,000	3:56:09 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[1]	487.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0630	2,000	11:37:57 AM
[1]	488.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0630	8,000	11:40:44 AM
[1]	489.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2011	Buy	0.0670	1,000	12:00:46 PM
[2]	490.	Toro Holdings TD Ameritrade	XXXXXX626	4/13/2011	Buy	0.0600	10,000	2:46:09 PM
[1]	491.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0600	2,000	3:06:41 PM
[1]	492.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0605	20,000	9:38:49 AM
[2]	493.	Toro Holdings TD Ameritrade	XXXXXX626	4/13/2011	Buy	0.0620	2,000	3:37:07 PM
[1]	494.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0620	20,000	3:51:16 PM
[1]	495.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0620	2,500	3:56:47 PM
[1]	496.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0620	20,000	3:59:37 PM
[2]	497.	Toro Holdings TD Ameritrade	XXXXXX626	4/13/2011	Buy	0.0630	25,000	12:28:01 PM
[1]	498.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Sell	0.0630	9,000	12:33:45 PM
[2]	499.	Toro Holdings TD Ameritrade	XXXXXX626	4/13/2011	Buy	0.0640	10,000	12:27:05 PM
[1]	500.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0650	1,500	10:07:08 AM
[1]	501.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0650	20,000	12:10:28 PM
[1]	502.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0650	10,000	12:11:26 PM
[1]	503.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0655	10,000	9:50:22 AM
[1]	504.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0655	10,000	9:51:06 AM
[1]	505.	Montgomery St TD Ameritrade	XXXXXX053	4/13/2011	Buy	0.0660	2,000	10:34:38 AM
[1]	506.	Montgomery St TD Ameritrade	XXXXXX053	4/14/2011	Buy	0.0590	10,000	3:22:00 PM
[1]	507.	Montgomery St TD Ameritrade	XXXXXX053	4/14/2011	Sell	0.0600	25,000	10:16:09 AM
[1]	508.	Montgomery St TD Ameritrade	XXXXXX053	4/14/2011	Sell	0.0600	20,000	3:52:26 PM
[1]	509.	Montgomery St TD Ameritrade	XXXXXX053	4/14/2011	Sell	0.0600	10,950	3:54:50 PM
[1]	510.	Montgomery St TD Ameritrade	XXXXXX053	4/14/2011	Sell	0.0600	12,051	3:54:50 PM
[1]	511.	Montgomery St TD Ameritrade	XXXXXX053	4/14/2011	Sell	0.0610	5,000	10:20:07 AM
[1]	512.	Montgomery St TD Ameritrade	XXXXXX053	4/14/2011	Buy	0.0610	1,500	3:16:13 PM
[2]	513.	Toro Holdings TD Ameritrade	XXXXXX626	4/14/2011	Buy	0.0610	2,500	3:56:45 PM
[1]	514.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Buy	0.0610	10,000	3:47:17 PM
[1]	515.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Buy	0.0610	3,000	3:56:53 PM
[1]	516.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Sell	0.0620	27,499	12:58:57 PM
[1]	517.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Sell	0.0620	15,000	1:00:46 PM
[1]	518.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Sell	0.0620	5,000	2:02:46 PM
[2]	519.	Toro Holdings TD Ameritrade	XXXXXX626	4/15/2011	Buy	0.0620	10,000	2:13:42 PM
[1]	520.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Buy	0.0620	10,000	3:19:49 PM
[1]	521.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Buy	0.0620	25,000	3:43:23 PM
[2]	522.	Toro Holdings TD Ameritrade	XXXXXX626	4/15/2011	Sell	0.0621	14,000	2:41:58 PM
[2]	523.	Toro Holdings TD Ameritrade	XXXXXX626	4/15/2011	Sell	0.0625	5,000	3:36:20 PM
[2]	524.	Toro Holdings TD Ameritrade	XXXXXX626	4/15/2011	Buy	0.0630	5,000	12:14:37 PM
[2]	525.	Toro Holdings TD Ameritrade	XXXXXX626	4/15/2011	Buy	0.0630	5,000	1:03:14 PM
[2]	526.	Toro Holdings TD Ameritrade	XXXXXX626	4/15/2011	Buy	0.0630	5,000	1:59:52 PM
[2]	527.	Toro Holdings TD Ameritrade	XXXXXX626	4/15/2011	Buy	0.0630	5,000	2:03:58 PM
[1]	528.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Buy	0.0630	2,500	2:25:40 PM
[1]	529.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Buy	0.0630	8,500	2:44:10 PM
[1]	530.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Buy	0.0630	10,000	3:39:08 PM
[1]	531.	Montgomery St TD Ameritrade	XXXXXX053	4/15/2011	Buy	0.0640	5,000	3:40:44 PM
[2]	532.	Toro Holdings TD Ameritrade	XXXXXX626	4/28/2011	Sell	7.6000	605	3:54:50 PM
[1]	533.	Montgomery St TD Ameritrade	XXXXXX053	4/28/2011	Sell	7.6000	540	3:58:06 PM
[1]	534.	Montgomery St TD Ameritrade	XXXXXX053	4/29/2011	Sell	7.0000	500	3:01:50 PM
[1]	535.	Montgomery St TD Ameritrade	XXXXXX053	4/29/2011	Sell	7.0000	644	3:03:34 PM
[1]	536.	Montgomery St TD Ameritrade	XXXXXX053	4/29/2011	Sell	7.0000	656	3:14:11 PM
[1]	537.	Montgomery St TD Ameritrade	XXXXXX053	5/2/2011	Sell	7.0000	485	9:51:18 AM
[1]	538.	Montgomery St TD Ameritrade	XXXXXX053	5/2/2011	Sell	7.0000	15	9:53:39 AM
[1]	539.	Montgomery St TD Ameritrade	XXXXXX053	5/2/2011	Sell	7.0000	500	10:05:40 AM
[8]	540.	Toro Holdings Interactive Brokers	XXXX023	5/13/2011	Sell	5.5000	1,000	1:58:12 PM
[8]	541.	Toro Holdings Interactive Brokers	XXXX023	5/13/2011	Sell	5.5000	700	1:59:23 PM
[8]	542.	Toro Holdings Interactive Brokers	XXXX023	5/13/2011	Sell	5.5000	500	2:02:18 PM
[8]	543.	Toro Holdings Interactive Brokers	XXXX023	5/13/2011	Sell	5.5000	700	2:20:42 PM
[8]	544.	Toro Holdings Interactive Brokers	XXXX023	5/13/2011	Sell	5.6000	800	12:22:10 PM
[8]	545.	Toro Holdings Interactive Brokers	XXXX023	5/13/2011	Buy	5.6000	500	2:23:23 PM
[8]	546.	Toro Holdings Interactive Brokers	XXXX023	5/13/2011	Buy	5.9000	200	2:27:56 PM
[8]	547.	Toro Holdings Interactive Brokers	XXXX023	5/16/2011	Sell	5.5000	1,100	1:47:14 PM
[8]	548.	Toro Holdings Interactive Brokers	XXXX023	5/16/2011	Sell	5.9000	500	9:36:13 AM
[8]	549.	Toro Holdings Interactive Brokers	XXXX023	5/16/2011	Buy	5.9000	100	1:48:16 PM
[8]	550.	Toro Holdings Interactive Brokers	XXXX023	5/17/2011	Sell	4.7500	400	3:36:10 PM
[8]	551.	Toro Holdings Interactive Brokers	XXXX023	5/17/2011	Sell	4.7500	500	3:38:18 PM
[8]	552.	Toro Holdings Interactive Brokers	XXXX023	5/17/2011	Sell	4.7500	600	3:47:36 PM
[8]	553.	Toro Holdings Interactive Brokers	XXXX023	5/17/2011	Sell	4.7500	600	3:50:43 PM
[8]	554.	Toro Holdings Interactive Brokers	XXXX023	5/17/2011	Buy	5.3000	500	2:17:08 PM
[8]	555.	Toro Holdings Interactive Brokers	XXXX023	5/17/2011	Buy	5.5000	100	3:52:42 PM
[8]	556.	Toro Holdings Interactive Brokers	XXXX023	5/17/2011	Buy	5.9000	100	3:48:32 PM
[8]	557.	Toro Holdings Interactive Brokers	XXXX023	5/17/2011	Buy	5.9000	100	3:54:45 PM
[8]	558.	Toro Holdings Interactive Brokers	XXXX023	5/18/2011	Sell	4.2400	1,000	3:53:15 PM
[8]	559.	Toro Holdings Interactive Brokers	XXXX023	5/18/2011	Sell	4.2400	900	3:54:09 PM
[8]	560.	Toro Holdings Interactive Brokers	XXXX023	5/18/2011	Sell	4.7400	700	3:02:24 PM
[8]	561.	Toro Holdings Interactive Brokers	XXXX023	5/18/2011	Sell	4.7400	500	3:03:53 PM
[8]	562.	Toro Holdings Interactive Brokers	XXXX023	5/18/2011	Sell	4.7400	600	3:06:44 PM
[8]	563.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Sell	4.0500	500	11:58:30 AM
[8]	564.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Sell	4.2000	500	10:35:20 AM
[8]	565.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Sell	4.2000	500	10:36:52 AM
[8]	566.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Sell	4.2000	500	11:57:21 AM
[8]	567.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Buy	4.5000	100	11:59:00 AM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[B]	568.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Sell	4.5500	1,000	2:22:11 PM
[B]	569.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Sell	4.5500	500	2:22:38 PM
[B]	570.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Buy	4.6800	10	3:57:08 PM
[B]	571.	Toro Holdings Interactive Brokers	XXXX023	5/20/2011	Buy	5.0000	100	2:23:06 PM
[B]	572.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.4900	800	3:07:02 PM
[B]	573.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5000	1,000	3:08:55 PM
[B]	574.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5000	1,000	3:12:28 PM
[B]	575.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5000	540	3:13:21 PM
[B]	576.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5000	1,000	3:14:21 PM
[B]	577.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5500	500	3:09:20 PM
[B]	578.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5500	500	3:09:44 PM
[B]	579.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5500	500	3:16:28 PM
[B]	580.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5500	63	3:17:30 PM
[B]	581.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5500	937	3:17:42 PM
[B]	582.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5600	500	3:57:28 PM
[B]	583.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.5600	500	3:57:48 PM
[B]	584.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.7400	800	3:52:26 PM
[B]	585.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	3.7900	600	12:38:56 PM
[B]	586.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0000	3,500	11:52:18 AM
[B]	587.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0000	2,000	11:52:53 AM
[B]	588.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.0000	100	3:18:14 PM
[B]	589.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.0000	100	3:52:50 PM
[B]	590.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.0000	100	3:57:59 PM
[B]	591.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0400	700	11:51:24 AM
[B]	592.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0900	1,000	10:19:11 AM
[B]	593.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0900	310	10:20:24 AM
[B]	594.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0900	500	10:22:00 AM
[B]	595.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0900	400	10:22:47 AM
[B]	596.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0900	500	10:25:15 AM
[B]	597.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0900	900	10:45:34 AM
[B]	598.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Sell	4.0900	600	10:55:24 AM
[B]	599.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.2500	100	11:54:00 AM
[B]	600.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.2500	100	11:56:14 AM
[B]	601.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.2500	100	12:39:10 PM
[B]	602.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.2500	840	1:00:23 PM
[B]	603.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.5000	100	10:26:26 AM
[B]	604.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.5000	100	10:46:00 AM
[B]	605.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.5000	100	10:55:52 AM
[B]	606.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	4.5400	100	10:24:04 AM
[B]	607.	Toro Holdings Interactive Brokers	XXXX023	5/23/2011	Buy	5.0000	100	1:01:09 PM
[B]	608.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	3.3300	1	9:30:15 AM
[B]	609.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Sell	3.7100	1,000	11:21:42 AM
[B]	610.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Sell	3.9000	1,000	12:20:40 PM
[B]	611.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Sell	3.9000	1,000	12:21:08 PM
[B]	612.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	3.9900	100	9:31:47 AM
[B]	613.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	3.9900	1,000	9:31:47 AM
[B]	614.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	3.9900	399	9:47:45 AM
[B]	615.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	3.9900	700	10:01:50 AM
[B]	616.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	3.9900	300	10:03:26 AM
[B]	617.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.0000	1,000	11:26:44 AM
[B]	618.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.1000	100	12:21:34 PM
[B]	619.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.1000	461	2:48:40 PM
[B]	620.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2400	100	10:03:56 AM
[B]	621.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2400	400	11:22:34 AM
[B]	622.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2400	1,000	11:30:05 AM
[B]	623.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2400	100	12:38:15 PM
[B]	624.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2500	100	11:24:00 AM
[B]	625.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2500	100	11:27:17 AM
[B]	626.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2500	300	11:31:29 AM
[B]	627.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2500	100	12:56:15 PM
[B]	628.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	4.2500	900	12:56:07 PM
[B]	629.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Sell	4.2500	149	2:15:27 PM
[B]	630.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Sell	4.2500	351	2:15:25 PM
[B]	631.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Sell	4.2500	500	2:15:17 PM
[B]	632.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Sell	4.3500	700	2:12:40 PM
[B]	633.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	5.0000	100	3:26:36 PM
[B]	634.	Toro Holdings Interactive Brokers	XXXX023	5/24/2011	Buy	5.2500	100	12:57:33 PM
[B]	635.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.0000	203	12:46:08 PM
[B]	636.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.0000	500	2:49:26 PM
[B]	637.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.1500	600	2:57:16 PM
[B]	638.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.1500	264	2:57:51 PM
[B]	639.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.1500	700	3:04:06 PM
[B]	640.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.2400	900	2:50:21 PM
[B]	641.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.2900	1,500	3:48:10 PM
[B]	642.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.2900	500	3:48:30 PM
[B]	643.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.2900	1,000	3:55:09 PM
[B]	644.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.2900	2,000	3:56:25 PM
[B]	645.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.2900	500	3:58:40 PM
[B]	646.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.4000	1,000	3:57:32 PM
[B]	647.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.4900	100	12:47:58 PM
[B]	648.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Sell	5.4900	600	3:43:52 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	649.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.5000	500	12:48:53 PM
[8]	650.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.5000	100	2:52:38 PM
[8]	651.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.5000	100	2:58:17 PM
[8]	652.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.5000	100	3:04:26 PM
[8]	653.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.5000	300	3:42:24 PM
[8]	654.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.5000	700	3:42:51 PM
[8]	655.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.5000	100	3:39:29 PM
[8]	656.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.5000	100	3:42:51 PM
[8]	657.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	100	9:47:35 AM
[8]	658.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	100	12:49:19 PM
[8]	659.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	100	3:39:49 PM
[8]	660.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	100	3:45:23 PM
[8]	661.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	100	3:48:42 PM
[8]	662.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	100	3:55:22 PM
[8]	663.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	500	3:56:37 PM
[8]	664.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	100	3:57:52 PM
[8]	665.	Toro Holdings Interactive Brokers	XXXX023	5/25/2011	Buy	5.7500	100	3:59:03 PM
[8]	666.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.2200	500	3:26:07 PM
[8]	667.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.2400	1,000	2:15:06 PM
[8]	668.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.2400	382	2:16:18 PM
[8]	669.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.2400	500	2:45:13 PM
[8]	670.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.2400	400	2:45:42 PM
[8]	671.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.2400	800	2:48:56 PM
[8]	672.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.2400	1,000	3:08:07 PM
[8]	673.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.2400	100	3:15:01 PM
[8]	674.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.2400	500	3:14:56 PM
[8]	675.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.3200	15	12:31:41 PM
[8]	676.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Sell	5.5000	500	2:39:10 PM
[8]	677.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.5000	200	3:15:57 PM
[8]	678.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.5000	100	3:33:16 PM
[8]	679.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.7000	100	2:49:19 PM
[8]	680.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.7000	100	3:08:56 PM
[8]	681.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.8000	167	11:34:27 AM
[8]	682.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.8900	100	2:12:30 PM
[8]	683.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.8900	100	2:16:35 PM
[8]	684.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.8900	100	2:46:46 PM
[8]	685.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.9000	100	11:34:55 AM
[8]	686.	Toro Holdings Interactive Brokers	XXXX023	5/26/2011	Buy	5.9000	100	2:39:53 PM
[8]	687.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.0000	3	12:34:35 PM
[8]	688.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.0000	450	3:11:48 PM
[8]	689.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Sell	5.0000	500	3:14:22 PM
[8]	690.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.0000	250	3:51:16 PM
[8]	691.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Sell	5.0100	900	12:26:30 PM
[8]	692.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Sell	5.0100	300	12:26:48 PM
[8]	693.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.0600	500	3:59:27 PM
[8]	694.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Sell	5.1000	900	3:46:06 PM
[8]	695.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Sell	5.1000	653	3:46:54 PM
[8]	696.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Sell	5.1100	1,000	11:54:57 AM
[8]	697.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.4900	100	11:55:17 AM
[8]	698.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.4900	100	12:27:08 PM
[8]	699.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.4900	100	3:45:35 PM
[8]	700.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.4900	100	3:47:22 PM
[8]	701.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.4900	150	3:52:06 PM
[8]	702.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.5000	100	3:13:09 PM
[8]	703.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.5000	100	3:16:45 PM
[8]	704.	Toro Holdings Interactive Brokers	XXXX023	5/27/2011	Buy	5.5000	100	3:59:56 PM
[8]	705.	Toro Holdings Interactive Brokers	XXXX023	5/31/2011	Sell	5.0000	1,400	1:29:54 PM
[8]	706.	Toro Holdings Interactive Brokers	XXXX023	5/31/2011	Buy	5.0000	1,000	1:57:50 PM
[8]	707.	Toro Holdings Interactive Brokers	XXXX023	5/31/2011	Sell	5.0000	500	1:46:34 PM
[8]	708.	Toro Holdings Interactive Brokers	XXXX023	5/31/2011	Buy	5.1000	100	3:54:17 PM
[8]	709.	Toro Holdings Interactive Brokers	XXXX023	5/31/2011	Buy	5.2500	100	1:47:59 PM
[8]	710.	Toro Holdings Interactive Brokers	XXXX023	5/31/2011	Buy	5.2500	100	1:58:14 PM
[8]	711.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Sell	4.7500	3,305	1:28:49 PM
[8]	712.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Sell	4.7500	800	1:29:27 PM
[8]	713.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Sell	4.7500	600	2:17:50 PM
[8]	714.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Sell	5.0000	1,200	10:04:22 AM
[8]	715.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Sell	5.0000	1,000	10:15:04 AM
[8]	716.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Buy	5.0000	100	1:29:47 PM
[8]	717.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Buy	5.0000	100	2:18:37 PM
[8]	718.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Buy	5.4500	5	12:08:46 PM
[8]	719.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Buy	5.4500	1,000	12:11:42 PM
[8]	720.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Sell	5.5000	1,000	10:55:58 AM
[8]	721.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Buy	6.0000	100	10:06:01 AM
[8]	722.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Buy	6.0000	100	10:13:22 AM
[8]	723.	Toro Holdings Interactive Brokers	XXXX023	6/1/2011	Buy	6.0000	100	10:15:56 AM
[8]	724.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Sell	4.4000	1,000	12:48:08 PM
[8]	725.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Buy	4.4000	825	3:28:41 PM
[8]	726.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Sell	4.4000	500	3:34:44 PM
[8]	727.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Sell	4.4500	1,000	3:55:12 PM
[8]	728.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Sell	4.5000	1,200	12:50:27 PM
[8]	729.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Buy	4.7500	100	1:04:08 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	730.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Buy	4.7500	100	3:11:00 PM
[8]	731.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Buy	4.7500	100	3:29:10 PM
[8]	732.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Buy	4.7500	100	3:35:02 PM
[8]	733.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Buy	4.7500	100	3:55:34 PM
[8]	734.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Buy	4.8000	100	12:48:18 PM
[8]	735.	Toro Holdings Interactive Brokers	XXXX023	6/2/2011	Buy	4.8000	500	12:50:44 PM
[8]	736.	Toro Holdings Interactive Brokers	XXXX023	6/3/2011	Sell	4.3500	900	3:25:50 PM
[8]	737.	Toro Holdings Interactive Brokers	XXXX023	6/3/2011	Buy	4.7500	500	9:46:45 AM
[8]	738.	Toro Holdings Interactive Brokers	XXXX023	6/3/2011	Buy	4.7500	175	10:15:42 AM
[8]	739.	Toro Holdings Interactive Brokers	XXXX023	6/3/2011	Buy	4.7500	100	10:16:19 AM
[8]	740.	Toro Holdings Interactive Brokers	XXXX023	6/3/2011	Buy	4.7500	500	10:27:46 AM
[8]	741.	Toro Holdings Interactive Brokers	XXXX023	6/3/2011	Buy	4.9900	100	3:25:59 PM
[8]	742.	Toro Holdings Interactive Brokers	XXXX023	6/3/2011	Buy	5.0000	100	10:28:08 AM
[8]	743.	Toro Holdings Interactive Brokers	XXXX023	6/3/2011	Buy	5.0000	400	10:30:01 AM
[8]	744.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.1000	500	3:16:26 PM
[8]	745.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.2000	500	2:33:55 PM
[8]	746.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.2500	100	3:16:53 PM
[8]	747.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.3000	230	2:05:07 PM
[8]	748.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.3000	500	2:21:08 PM
[8]	749.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.3000	430	2:21:57 PM
[8]	750.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.3000	500	2:22:53 PM
[8]	751.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.3100	1,000	1:10:55 PM
[8]	752.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.3100	1,000	1:11:22 PM
[8]	753.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.3100	500	1:11:49 PM
[8]	754.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.3100	500	1:45:44 PM
[8]	755.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.4000	1,800	3:50:25 PM
[8]	756.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.4000	1,800	3:51:26 PM
[8]	757.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.4000	500	3:52:20 PM
[8]	758.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.4000	2,500	3:55:49 PM
[8]	759.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.4500	100	2:24:11 PM
[8]	760.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.4500	100	2:50:04 PM
[8]	761.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.5000	100	1:12:22 PM
[8]	762.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.5000	100	1:46:42 PM
[8]	763.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Sell	4.5000	600	1:59:09 PM
[8]	764.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.7000	400	11:39:56 AM
[8]	765.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.7500	500	11:24:10 AM
[8]	766.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.7500	500	11:24:44 AM
[8]	767.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.7500	100	11:25:53 AM
[8]	768.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.8000	100	11:25:55 AM
[8]	769.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.8000	500	11:26:23 AM
[8]	770.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.9000	100	3:52:33 PM
[8]	771.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.9000	100	3:55:59 PM
[8]	772.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.9500	100	11:27:25 AM
[8]	773.	Toro Holdings Interactive Brokers	XXXX023	6/6/2011	Buy	4.9500	500	11:28:58 AM
[8]	774.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Sell	4.2000	1,900	3:02:35 PM
[8]	775.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Sell	4.2100	500	3:02:05 PM
[8]	776.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Sell	4.2200	100	3:02:02 PM
[8]	777.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Sell	4.2500	500	1:27:33 PM
[8]	778.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Sell	4.2500	600	1:28:27 PM
[8]	779.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Sell	4.2500	788	1:29:02 PM
[8]	780.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.2500	100	3:02:56 PM
[8]	781.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.3900	100	3:57:09 PM
[8]	782.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.5000	100	3:03:24 PM
[8]	783.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.7500	38	10:19:51 AM
[8]	784.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.8000	700	9:56:46 AM
[8]	785.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.8000	500	9:57:22 AM
[8]	786.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.8000	300	9:58:14 AM
[8]	787.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.8000	300	10:08:59 AM
[8]	788.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.8000	500	10:19:10 AM
[8]	789.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.8000	250	10:20:38 AM
[8]	790.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.8000	700	10:21:02 AM
[8]	791.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.9000	100	10:19:28 AM
[8]	792.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.9000	100	10:20:53 AM
[8]	793.	Toro Holdings Interactive Brokers	XXXX023	6/7/2011	Buy	4.9000	200	10:21:31 AM
[8]	794.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.0000	100	11:19:44 AM
[8]	795.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.0000	900	11:19:39 AM
[8]	796.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.0000	5	11:30:01 AM
[8]	797.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Sell	4.0000	600	11:31:41 AM
[8]	798.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.0000	300	11:59:11 AM
[8]	799.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.0000	100	2:21:16 PM
[8]	800.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.0000	15	3:46:45 PM
[8]	801.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.0500	400	11:49:57 AM
[8]	802.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.2000	7	12:41:12 PM
[8]	803.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.2000	900	12:42:30 PM
[8]	804.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Sell	4.2000	600	12:43:21 PM
[8]	805.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Sell	4.2000	312	12:44:29 PM
[8]	806.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.2500	100	3:26:53 PM
[8]	807.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.2500	300	3:47:18 PM
[8]	808.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.2500	500	3:48:13 PM
[8]	809.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.3000	100	11:30:03 AM
[8]	810.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.3000	100	11:30:17 AM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	811.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.3000	100	11:32:14 AM
[8]	812.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.3000	500	11:35:49 AM
[8]	813.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.3000	100	11:52:05 AM
[8]	814.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.3500	100	12:18:57 PM
[8]	815.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.4000	100	12:07:26 PM
[8]	816.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.4000	100	12:19:15 PM
[8]	817.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.4000	500	12:19:38 PM
[8]	818.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.5000	1,000	3:57:37 PM
[8]	819.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.5400	500	3:56:43 PM
[8]	820.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.7500	100	3:49:55 PM
[8]	821.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.7500	200	3:56:27 PM
[8]	822.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.7500	200	3:57:00 PM
[8]	823.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.7500	100	3:56:58 PM
[8]	824.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.7500	100	3:57:34 PM
[8]	825.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.7500	100	3:58:17 PM
[8]	826.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.8900	100	12:42:26 PM
[8]	827.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	4.9000	100	3:48:43 PM
[8]	828.	Toro Holdings Interactive Brokers	XXXX023	6/8/2011	Buy	5.0000	100	12:20:31 PM
[8]	829.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Buy	4.0000	800	9:32:35 AM
[8]	830.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Sell	4.0000	1,500	3:29:08 PM
[8]	831.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Sell	4.0000	1,000	3:29:43 PM
[8]	832.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Sell	4.0500	1,000	9:35:18 AM
[8]	833.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Sell	4.2500	900	3:09:24 PM
[8]	834.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Buy	4.2500	100	3:31:00 PM
[8]	835.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Buy	4.5000	500	1:04:34 PM
[8]	836.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Buy	4.5000	500	1:04:59 PM
[8]	837.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Buy	4.5000	400	1:05:20 PM
[8]	838.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Buy	4.6000	1,000	9:36:32 AM
[8]	839.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Buy	4.7500	100	1:05:42 PM
[8]	840.	Toro Holdings Interactive Brokers	XXXX023	6/9/2011	Buy	4.7500	100	3:09:50 PM
[8]	841.	Toro Holdings Interactive Brokers	XXXX023	6/13/2011	Sell	3.8500	85	3:12:16 PM
[8]	842.	Toro Holdings Interactive Brokers	XXXX023	6/13/2011	Sell	3.8500	30	3:13:20 PM
[8]	843.	Toro Holdings Interactive Brokers	XXXX023	6/13/2011	Sell	3.8500	90	3:52:38 PM
[8]	844.	Toro Holdings Interactive Brokers	XXXX023	6/13/2011	Sell	3.8500	60	3:53:55 PM
[8]	845.	Toro Holdings Interactive Brokers	XXXX023	6/13/2011	Sell	3.8500	50	3:55:30 PM
[8]	846.	Toro Holdings Interactive Brokers	XXXX023	6/13/2011	Buy	4.4000	100	3:54:17 PM
[8]	847.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.2400	1,500	3:57:29 PM
[8]	848.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.2400	500	3:57:43 PM
[8]	849.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.3000	500	3:21:45 PM
[8]	850.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.3000	500	3:22:16 PM
[8]	851.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.3000	800	3:22:59 PM
[8]	852.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.3900	700	3:20:15 PM
[8]	853.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.4000	1,000	11:57:56 AM
[8]	854.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.5000	500	11:52:35 AM
[8]	855.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Buy	3.5000	500	3:58:07 PM
[8]	856.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Buy	3.5000	500	3:58:54 PM
[8]	857.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.6000	1,000	11:38:29 AM
[8]	858.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Sell	3.6000	300	11:39:06 AM
[8]	859.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Buy	3.6500	1,000	10:40:16 AM
[8]	860.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Buy	3.7000	100	3:59:14 PM
[8]	861.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Buy	4.0000	100	11:36:38 AM
[8]	862.	Toro Holdings Interactive Brokers	XXXX023	6/14/2011	Buy	4.0000	100	11:39:13 AM
[8]	863.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Buy	3.3000	283	9:30:16 AM
[8]	864.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Sell	3.3000	83	9:41:49 AM
[8]	865.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Sell	3.5000	2,600	1:23:28 PM
[8]	866.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Sell	3.5000	1,600	3:08:47 PM
[8]	867.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Sell	3.5000	1,500	3:30:52 PM
[8]	868.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Sell	3.5400	100	3:30:34 PM
[8]	869.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Buy	3.6100	500	12:42:55 PM
[8]	870.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Sell	3.6500	500	12:45:11 PM
[8]	871.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Buy	4.0000	100	12:44:06 PM
[8]	872.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Buy	4.0000	100	12:45:26 PM
[8]	873.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Buy	4.0000	100	1:23:39 PM
[8]	874.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Buy	4.2000	100	3:08:58 PM
[8]	875.	Toro Holdings Interactive Brokers	XXXX023	6/15/2011	Buy	4.2000	100	3:31:07 PM
[8]	876.	Toro Holdings Interactive Brokers	XXXX023	6/16/2011	Sell	3.3500	1,000	3:46:39 PM
[8]	877.	Toro Holdings Interactive Brokers	XXXX023	6/16/2011	Sell	3.4000	900	1:43:05 PM
[8]	878.	Toro Holdings Interactive Brokers	XXXX023	6/16/2011	Sell	3.4000	600	1:43:34 PM
[8]	879.	Toro Holdings Interactive Brokers	XXXX023	6/16/2011	Buy	3.5000	500	3:52:45 PM
[8]	880.	Toro Holdings Interactive Brokers	XXXX023	6/16/2011	Buy	4.0000	100	1:43:44 PM
[8]	881.	Toro Holdings Interactive Brokers	XXXX023	6/16/2011	Buy	4.1500	100	3:53:00 PM
[8]	882.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Sell	3.5000	600	12:18:56 PM
[8]	883.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	3.8000	10	1:59:21 PM
[8]	884.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	3.8000	25	1:59:19 PM
[8]	885.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Sell	3.8000	435	2:00:39 PM
[8]	886.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Sell	3.8000	600	2:15:46 PM
[8]	887.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	3.8000	95	3:17:23 PM
[8]	888.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.0000	100	2:01:08 PM
[8]	889.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.0000	500	2:42:13 PM
[8]	890.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.0500	100	12:19:38 PM
[8]	891.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.0500	100	2:43:42 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	892.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.0500	300	3:01:56 PM
[8]	893.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.0500	500	3:02:25 PM
[8]	894.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.0600	327	3:22:38 PM
[8]	895.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.1000	500	3:36:50 PM
[8]	896.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.1000	1,600	3:34:55 PM
[8]	897.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Sell	4.1500	1,000	3:34:17 PM
[8]	898.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Sell	4.1500	500	3:34:47 PM
[8]	899.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.2500	300	3:21:49 PM
[8]	900.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.2500	305	3:22:50 PM
[8]	901.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.2500	400	3:23:30 PM
[8]	902.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.2500	500	3:24:41 PM
[8]	903.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Sell	4.2500	500	3:57:26 PM
[8]	904.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.2500	500	3:58:09 PM
[8]	905.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.4500	100	3:25:15 PM
[8]	906.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.4500	100	3:35:08 PM
[8]	907.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.4500	500	3:37:08 PM
[8]	908.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.4500	100	3:58:24 PM
[8]	909.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.5000	100	3:37:22 PM
[8]	910.	Toro Holdings Interactive Brokers	XXXX023	6/20/2011	Buy	4.5000	100	3:59:00 PM
[8]	911.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Sell	3.9000	800	3:57:54 PM
[8]	912.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Sell	3.9000	1,000	3:58:09 PM
[8]	913.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Sell	4.0000	600	11:34:19 AM
[8]	914.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Sell	4.0000	500	1:25:29 PM
[8]	915.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.1500	100	1:32:24 PM
[8]	916.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.2000	100	3:02:30 PM
[8]	917.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.2500	400	11:14:07 AM
[8]	918.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.2500	500	11:14:20 AM
[8]	919.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.2500	100	11:35:52 AM
[8]	920.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Sell	4.2500	1,200	11:57:15 AM
[8]	921.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.2500	300	12:20:34 PM
[8]	922.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Sell	4.2500	100	12:22:00 PM
[8]	923.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Sell	4.2500	1,400	12:22:10 PM
[8]	924.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Sell	4.2500	700	12:23:14 PM
[8]	925.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.4500	100	3:58:20 PM
[8]	926.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.5700	100	11:14:36 AM
[8]	927.	Toro Holdings Interactive Brokers	XXXX023	6/21/2011	Buy	4.5700	100	12:20:49 PM
[8]	928.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.0000	350	1:20:35 PM
[8]	929.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.0500	650	1:20:30 PM
[8]	930.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.1500	150	12:38:07 PM
[8]	931.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.1500	1,000	2:40:25 PM
[8]	932.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.1500	1,000	3:37:02 PM
[8]	933.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.1500	1,000	3:37:14 PM
[8]	934.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2400	100	12:16:44 PM
[8]	935.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2400	273	12:16:44 PM
[8]	936.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	400	12:25:27 PM
[8]	937.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	500	12:40:30 PM
[8]	938.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	150	1:22:13 PM
[8]	939.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	600	1:24:32 PM
[8]	940.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	300	1:25:09 PM
[8]	941.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	400	1:25:34 PM
[8]	942.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	300	2:59:25 PM
[8]	943.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	500	2:59:06 PM
[8]	944.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	100	3:26:11 PM
[8]	945.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.2500	800	3:38:06 PM
[8]	946.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.3000	500	1:25:58 PM
[8]	947.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.5500	100	3:00:16 PM
[8]	948.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.5600	100	3:39:24 PM
[8]	949.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.5700	100	1:28:02 PM
[8]	950.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.5700	800	1:29:37 PM
[8]	951.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.5700	100	1:30:10 PM
[8]	952.	Toro Holdings Interactive Brokers	XXXX023	6/22/2011	Buy	4.5700	400	1:31:57 PM
[8]	953.	Toro Holdings Interactive Brokers	XXXX023	6/23/2011	Sell	3.5000	1,000	2:01:49 PM
[8]	954.	Toro Holdings Interactive Brokers	XXXX023	6/23/2011	Sell	3.5000	800	2:03:03 PM
[8]	955.	Toro Holdings Interactive Brokers	XXXX023	6/23/2011	Sell	3.5000	1,200	3:17:52 PM
[8]	956.	Toro Holdings Interactive Brokers	XXXX023	6/23/2011	Buy	3.9000	100	2:03:36 PM
[8]	957.	Toro Holdings Interactive Brokers	XXXX023	6/23/2011	Buy	3.9000	100	3:18:35 PM
[8]	958.	Toro Holdings Interactive Brokers	XXXX023	6/23/2011	Sell	4.0000	1,000	9:31:01 AM
[8]	959.	Toro Holdings Interactive Brokers	XXXX023	6/23/2011	Sell	4.0000	100	9:32:09 AM
[8]	960.	Toro Holdings Interactive Brokers	XXXX023	6/23/2011	Sell	4.0000	500	9:31:59 AM
[8]	961.	Toro Holdings Interactive Brokers	XXXX023	6/24/2011	Sell	3.5000	700	10:03:58 AM
[8]	962.	Toro Holdings Interactive Brokers	XXXX023	6/24/2011	Sell	3.5000	600	1:27:42 PM
[8]	963.	Toro Holdings Interactive Brokers	XXXX023	6/24/2011	Buy	3.7500	100	10:06:05 AM
[8]	964.	Toro Holdings Interactive Brokers	XXXX023	6/24/2011	Buy	3.7500	100	1:28:52 PM
[8]	965.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Sell	3.0500	700	12:41:45 PM
[8]	966.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Sell	3.0500	3,000	3:09:19 PM
[8]	967.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.1000	100	3:16:55 PM
[8]	968.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Sell	3.1100	1,000	3:18:42 PM
[8]	969.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.2000	100	3:28:23 PM
[8]	970.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.2000	100	3:28:23 PM
[8]	971.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Sell	3.2000	1,000	3:29:35 PM
[8]	972.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Sell	3.2000	1,000	3:51:16 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	973.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Sell	3.2000	1,000	3:51:43 PM
[8]	974.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Sell	3.2400	2,500	11:29:05 AM
[8]	975.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Sell	3.4000	1,000	10:48:55 AM
[8]	976.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.4000	100	12:41:53 PM
[8]	977.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.4000	100	3:09:29 PM
[8]	978.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.4000	100	3:17:39 PM
[8]	979.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.4000	100	3:19:02 PM
[8]	980.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.4000	100	3:28:52 PM
[8]	981.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.4000	100	3:30:18 PM
[8]	982.	Toro Holdings Interactive Brokers	XXXX023	6/27/2011	Buy	3.4000	100	3:51:59 PM
[8]	983.	Toro Holdings Interactive Brokers	XXXX023	6/28/2011	Sell	3.0000	600	3:51:27 PM
[8]	984.	Toro Holdings Interactive Brokers	XXXX023	6/28/2011	Sell	3.0000	600	3:56:00 PM
[8]	985.	Toro Holdings Interactive Brokers	XXXX023	6/28/2011	Buy	3.1000	500	11:52:02 AM
[8]	986.	Toro Holdings Interactive Brokers	XXXX023	6/28/2011	Sell	3.1500	600	11:19:44 AM
[8]	987.	Toro Holdings Interactive Brokers	XXXX023	6/28/2011	Buy	3.2200	100	11:23:04 AM
[8]	988.	Toro Holdings Interactive Brokers	XXXX023	6/28/2011	Buy	3.3000	100	3:51:50 PM
[8]	989.	Toro Holdings Interactive Brokers	XXXX023	6/28/2011	Buy	3.3000	100	3:56:15 PM
[8]	990.	Toro Holdings Interactive Brokers	XXXX023	6/28/2011	Buy	3.5000	100	12:20:58 PM
[8]	991.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	2.8500	300	3:47:09 PM
[8]	992.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Sell	3.0000	600	10:54:13 AM
[8]	993.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Sell	3.0000	500	10:55:07 AM
[8]	994.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Sell	3.0000	500	11:31:08 AM
[8]	995.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Sell	3.0000	500	11:31:25 AM
[8]	996.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Sell	3.0000	500	11:53:00 AM
[8]	997.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Sell	3.0000	700	12:03:49 PM
[8]	998.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Sell	3.0000	386	12:04:32 PM
[8]	999.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	3.0000	100	12:05:05 PM
[8]	1000.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Sell	3.0000	2,500	12:25:53 PM
[8]	1001.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	3.0000	100	3:47:46 PM
[8]	1002.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	3.0500	100	3:50:20 PM
[8]	1003.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	3.2500	100	12:26:13 PM
[8]	1004.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	3.3000	100	10:55:23 AM
[8]	1005.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	3.3000	100	11:31:48 AM
[8]	1006.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	3.3000	100	11:53:22 AM
[8]	1007.	Toro Holdings Interactive Brokers	XXXX023	6/29/2011	Buy	3.3000	100	12:05:37 PM
[8]	1008.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	2.9500	3	1:39:11 PM
[8]	1009.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.1000	100	1:20:15 PM
[8]	1010.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.1000	100	1:20:17 PM
[8]	1011.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.1000	100	1:20:19 PM
[8]	1012.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.1000	200	1:20:09 PM
[8]	1013.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.1900	300	1:54:52 PM
[8]	1014.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.2000	400	1:53:33 PM
[8]	1015.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.2000	83	1:54:14 PM
[8]	1016.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.2000	500	1:55:51 PM
[8]	1017.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.3000	100	1:56:08 PM
[8]	1018.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.3000	200	2:06:38 PM
[8]	1019.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.3000	300	2:25:59 PM
[8]	1020.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.3000	500	2:26:27 PM
[8]	1021.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.3600	200	2:28:58 PM
[8]	1022.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.5000	100	2:26:41 PM
[8]	1023.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.5000	400	2:29:25 PM
[8]	1024.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.5000	500	2:29:43 PM
[8]	1025.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.5000	400	2:30:18 PM
[8]	1026.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.5000	100	2:31:17 PM
[8]	1027.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.5000	200	2:32:38 PM
[8]	1028.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.7500	100	2:32:58 PM
[8]	1029.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.7500	100	2:51:41 PM
[8]	1030.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.7500	100	2:52:42 PM
[8]	1031.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	3.7500	200	3:03:15 PM
[8]	1032.	Toro Holdings Interactive Brokers	XXXX023	6/30/2011	Buy	4.3000	100	3:53:43 PM
[8]	1033.	Toro Holdings Interactive Brokers	XXXX023	7/1/2011	Buy	4.4000	100	2:06:28 PM
[8]	1034.	Toro Holdings Interactive Brokers	XXXX023	7/1/2011	Buy	4.4500	100	3:56:23 PM
[8]	1035.	Toro Holdings Interactive Brokers	XXXX023	7/5/2011	Sell	3.5000	1,000	2:40:30 PM
[8]	1036.	Toro Holdings Interactive Brokers	XXXX023	7/5/2011	Sell	3.5000	1,000	3:22:24 PM
[8]	1037.	Toro Holdings Interactive Brokers	XXXX023	7/5/2011	Sell	3.5000	500	3:43:20 PM
[8]	1038.	Toro Holdings Interactive Brokers	XXXX023	7/5/2011	Sell	3.5000	500	3:43:57 PM
[8]	1039.	Toro Holdings Interactive Brokers	XXXX023	7/5/2011	Buy	3.6000	100	3:44:45 PM
[8]	1040.	Toro Holdings Interactive Brokers	XXXX023	7/5/2011	Sell	4.0000	500	10:56:45 AM
[8]	1041.	Toro Holdings Interactive Brokers	XXXX023	7/6/2011	Sell	3.1000	1,000	3:56:47 PM
[8]	1042.	Toro Holdings Interactive Brokers	XXXX023	7/6/2011	Sell	3.1000	500	3:57:24 PM
[8]	1043.	Toro Holdings Interactive Brokers	XXXX023	7/6/2011	Buy	3.3000	100	3:57:57 PM
[8]	1044.	Toro Holdings Interactive Brokers	XXXX023	7/7/2011	Sell	3.1000	1,000	12:20:08 PM
[8]	1045.	Toro Holdings Interactive Brokers	XXXX023	7/7/2011	Sell	3.1000	200	12:21:11 PM
[8]	1046.	Toro Holdings Interactive Brokers	XXXX023	7/7/2011	Sell	3.2500	1,900	1:46:35 PM
[8]	1047.	Toro Holdings Interactive Brokers	XXXX023	7/7/2011	Sell	3.2500	400	1:46:59 PM
[8]	1048.	Toro Holdings Interactive Brokers	XXXX023	7/7/2011	Buy	3.4000	100	12:21:43 PM
[8]	1049.	Toro Holdings Interactive Brokers	XXXX023	7/7/2011	Buy	3.4000	100	1:47:09 PM
[8]	1050.	Toro Holdings Interactive Brokers	XXXX023	7/7/2011	Buy	3.5000	100	1:56:36 PM
[8]	1051.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Sell	3.4500	1,000	12:28:03 PM
[8]	1052.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.4500	500	12:28:56 PM
[8]	1053.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.6500	100	12:29:28 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	1054.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Sell	3.6500	500	1:28:30 PM
[8]	1055.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Sell	3.6600	500	2:35:54 PM
[8]	1056.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.7000	200	12:15:56 PM
[8]	1057.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.7000	100	1:29:16 PM
[8]	1058.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.7000	200	1:31:00 PM
[8]	1059.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.7000	100	1:31:15 PM
[8]	1060.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Sell	3.7000	500	2:35:27 PM
[8]	1061.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.8000	100	1:32:01 PM
[8]	1062.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.8800	100	2:36:52 PM
[8]	1063.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.8800	100	2:36:51 PM
[8]	1064.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.8800	100	3:21:47 PM
[8]	1065.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.8800	100	3:51:00 PM
[8]	1066.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.9000	100	3:51:32 PM
[8]	1067.	Toro Holdings Interactive Brokers	XXXX023	7/8/2011	Buy	3.9000	100	3:55:00 PM
[8]	1068.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Sell	3.4900	600	3:02:24 PM
[8]	1069.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Sell	3.5000	900	3:15:25 PM
[8]	1070.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Sell	3.5400	1,600	2:57:30 PM
[8]	1071.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Sell	3.6400	1,400	1:18:28 PM
[8]	1072.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Sell	3.6400	500	1:38:03 PM
[8]	1073.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Sell	3.6400	100	1:38:16 PM
[8]	1074.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Sell	3.6400	300	1:40:29 PM
[8]	1075.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Buy	3.8900	100	1:18:52 PM
[8]	1076.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Buy	3.8900	100	1:41:01 PM
[8]	1077.	Toro Holdings Interactive Brokers	XXXX023	7/11/2011	Buy	3.8900	100	3:02:37 PM
[8]	1078.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.4000	350	2:48:17 PM
[8]	1079.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Sell	3.4000	750	2:56:16 PM
[8]	1080.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Sell	3.4000	900	3:50:28 PM
[8]	1081.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Sell	3.4100	100	3:50:26 PM
[8]	1082.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Sell	3.4800	1,000	1:42:09 PM
[8]	1083.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Sell	3.4900	1,200	10:45:51 AM
[8]	1084.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Sell	3.4900	1,000	11:27:02 AM
[8]	1085.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Sell	3.5000	900	11:33:55 AM
[8]	1086.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.5900	100	3:46:05 PM
[8]	1087.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.5900	100	3:51:36 PM
[8]	1088.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.6000	100	2:56:27 PM
[8]	1089.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.6000	100	3:43:44 PM
[8]	1090.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.6900	100	11:34:10 AM
[8]	1091.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.6900	100	12:39:31 PM
[8]	1092.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.6900	100	3:59:44 PM
[8]	1093.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.7000	100	10:46:22 AM
[8]	1094.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.7000	100	11:27:46 AM
[8]	1095.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.7000	100	1:43:05 PM
[8]	1096.	Toro Holdings Interactive Brokers	XXXX023	7/12/2011	Buy	3.7000	100	2:50:53 PM
[8]	1097.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Buy	3.2100	1,500	2:45:42 PM
[8]	1098.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Buy	3.2100	500	3:07:52 PM
[8]	1099.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Buy	3.2100	200	3:08:32 PM
[8]	1100.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Buy	3.2100	200	3:35:17 PM
[8]	1101.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Sell	3.3100	1,200	2:15:22 PM
[8]	1102.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Sell	3.3100	1,200	2:26:40 PM
[8]	1103.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Sell	3.3100	1,000	2:27:02 PM
[8]	1104.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Sell	3.5000	1,500	11:33:01 AM
[8]	1105.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Buy	3.5000	100	2:27:24 PM
[8]	1106.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Buy	3.6400	100	2:15:35 PM
[8]	1107.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Buy	3.6500	100	3:38:51 PM
[8]	1108.	Toro Holdings Interactive Brokers	XXXX023	7/13/2011	Buy	3.7000	100	11:33:33 AM
[8]	1109.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.5000	300	1:45:24 PM
[8]	1110.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.5000	700	1:45:02 PM
[8]	1111.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Sell	3.5500	1,000	2:17:56 PM
[8]	1112.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.5700	100	1:13:02 PM
[8]	1113.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.6000	100	1:13:06 PM
[8]	1114.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.6000	300	1:13:21 PM
[8]	1115.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.6000	300	3:21:38 PM
[8]	1116.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Sell	3.6000	1,300	3:28:07 PM
[8]	1117.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Sell	3.6000	1,100	3:47:02 PM
[8]	1118.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Sell	3.6400	100	3:28:03 PM
[8]	1119.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Sell	3.6500	500	9:55:54 AM
[8]	1120.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.6500	100	2:00:54 PM
[8]	1121.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Sell	3.6600	100	3:46:34 PM
[8]	1122.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Sell	3.6700	100	3:28:01 PM
[8]	1123.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.6900	100	9:56:20 AM
[8]	1124.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.6900	100	3:47:21 PM
[8]	1125.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.7000	100	1:13:46 PM
[8]	1126.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.7000	100	2:18:26 PM
[8]	1127.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.7000	100	3:22:43 PM
[8]	1128.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.7000	100	3:28:30 PM
[8]	1129.	Toro Holdings Interactive Brokers	XXXX023	7/14/2011	Buy	3.7000	100	3:49:04 PM
[8]	1130.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	3.8500	500	10:54:42 AM
[8]	1131.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	3.9900	315	11:51:25 AM
[8]	1132.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.0000	100	10:55:07 AM
[8]	1133.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.0000	400	11:02:36 AM
[8]	1134.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.0000	500	11:02:44 AM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[6]	1135.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.0000	500	11:48:28 AM
[6]	1136.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.0000	100	11:49:00 AM
[6]	1137.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.0000	500	11:50:13 AM
[6]	1138.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.0000	85	11:51:35 AM
[6]	1139.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Sell	4.0000	527	3:38:16 PM
[6]	1140.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Sell	4.0500	330	12:18:49 PM
[6]	1141.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Sell	4.1000	300	12:16:53 PM
[6]	1142.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Sell	4.1000	500	12:16:49 PM
[6]	1143.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.1000	151	3:57:57 PM
[6]	1144.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.2000	1,000	12:15:55 PM
[6]	1145.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.2400	100	3:39:37 PM
[6]	1146.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.2400	127	3:41:25 PM
[6]	1147.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.2400	100	3:58:35 PM
[6]	1148.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Sell	4.2500	4,300	1:16:17 PM
[6]	1149.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.2500	300	3:41:43 PM
[6]	1150.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.2500	100	3:58:41 PM
[6]	1151.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Sell	4.2800	100	1:16:14 PM
[6]	1152.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.4000	100	1:16:38 PM
[6]	1153.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.4000	130	1:28:13 PM
[6]	1154.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.4400	100	11:52:22 AM
[6]	1155.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.4600	100	12:06:45 PM
[6]	1156.	Toro Holdings Interactive Brokers	XXXX023	7/15/2011	Buy	4.4600	100	12:21:02 PM
[6]	1157.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	3.9900	300	2:56:46 PM
[2]	1158.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Sell	4.0000	1,000	1:05:47 PM
[6]	1159.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	100	1:31:07 PM
[6]	1160.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	1,000	1:31:01 PM
[2]	1161.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.0000	500	1:47:36 PM
[6]	1162.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	800	1:47:25 PM
[2]	1163.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.0000	500	3:48:28 PM
[6]	1164.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	1,000	3:47:24 PM
[6]	1165.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	160	3:48:32 PM
[6]	1166.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	500	3:48:28 PM
[2]	1167.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.0500	1,000	12:56:50 PM
[6]	1168.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0500	1,000	12:56:50 PM
[6]	1169.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.1500	1,551	9:33:27 AM
[6]	1170.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.1500	1,000	12:03:41 PM
[2]	1171.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.1500	1,000	12:20:43 PM
[6]	1172.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.1500	19	12:20:34 PM
[6]	1173.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.1500	981	12:20:43 PM
[2]	1174.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.2000	1,500	9:40:23 AM
[6]	1175.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.2000	1,500	9:40:23 AM
[6]	1176.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2000	100	12:21:28 PM
[6]	1177.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2000	100	1:06:20 PM
[6]	1178.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2000	100	1:31:24 PM
[6]	1179.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2000	100	1:47:50 PM
[6]	1180.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2000	100	2:57:21 PM
[6]	1181.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2400	100	12:04:30 PM
[6]	1182.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2400	100	3:43:58 PM
[6]	1183.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2400	100	3:49:09 PM
[6]	1184.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2400	60	3:55:17 PM
[6]	1185.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Buy	4.2500	100	9:35:04 AM
[6]	1186.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.0000	500	11:11:33 AM
[6]	1187.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.0000	500	11:12:29 AM
[6]	1188.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.0500	3,500	11:55:00 AM
[2]	1189.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	Sell	4.0500	3,500	11:55:00 AM
[6]	1190.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.1000	300	3:07:08 PM
[6]	1191.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.1000	500	3:07:48 PM
[2]	1192.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	Buy	4.1500	500	3:15:31 PM
[2]	1193.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	Buy	4.1500	1,000	3:14:52 PM
[6]	1194.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Sell	4.1500	400	3:14:55 PM
[6]	1195.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Sell	4.1500	1,000	3:14:52 PM
[6]	1196.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Sell	4.1500	500	3:15:31 PM
[1]	1197.	Montgomery St TD Ameritrade	XXXXXX053	7/19/2011	Buy	4.2000	1,000	9:31:08 AM
[6]	1198.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.2000	100	11:12:50 AM
[6]	1199.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.2000	100	11:56:59 AM
[6]	1200.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Sell	4.2200	100	3:14:38 PM
[6]	1201.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.2400	100	3:15:55 PM
[6]	1202.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.2500	100	3:08:42 PM
[6]	1203.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.2500	100	3:13:48 PM
[6]	1204.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.2500	100	3:43:58 PM
[6]	1205.	Toro Holdings Interactive Brokers	XXXX023	7/20/2011	Buy	3.8700	150	3:14:03 PM
[2]	1206.	Toro Holdings TD Ameritrade	XXXXXX626	7/20/2011	Sell	3.9000	850	2:07:06 PM
[1]	1207.	Montgomery St TD Ameritrade	XXXXXX053	7/20/2011	Sell	3.9000	1,000	2:10:10 PM
[2]	1208.	Toro Holdings TD Ameritrade	XXXXXX626	7/20/2011	Sell	3.9500	650	2:06:30 PM
[6]	1209.	Toro Holdings Interactive Brokers	XXXX023	7/20/2011	Buy	4.0000	100	2:08:47 PM
[6]	1210.	Toro Holdings Interactive Brokers	XXXX023	7/20/2011	Buy	4.0000	600	2:09:17 PM
[6]	1211.	Toro Holdings Interactive Brokers	XXXX023	7/20/2011	Buy	4.1500	500	3:47:29 PM
[6]	1212.	Toro Holdings Interactive Brokers	XXXX023	7/20/2011	Buy	4.2500	100	2:10:28 PM
[6]	1213.	Toro Holdings Interactive Brokers	XXXX023	7/20/2011	Buy	4.2500	100	3:19:43 PM
[6]	1214.	Toro Holdings Interactive Brokers	XXXX023	7/20/2011	Buy	4.2500	50	3:32:50 PM
[6]	1215.	Toro Holdings Interactive Brokers	XXXX023	7/20/2011	Buy	4.4000	100	3:47:42 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	1216.	Toro Holdings Interactive Brokers	XXXX023	7/21/2011	Sell	4.0100	500	11:10:10 AM
[8]	1217.	Toro Holdings Interactive Brokers	XXXX023	7/21/2011	Sell	4.0800	20	11:10:08 AM
[8]	1218.	Toro Holdings Interactive Brokers	XXXX023	7/21/2011	Buy	4.1000	800	11:12:41 AM
[1]	1219.	Montgomery St TD Ameritrade	XXXXXX053	7/21/2011	Buy	4.1300	100	3:30:38 PM
[1]	1220.	Montgomery St TD Ameritrade	XXXXXX053	7/21/2011	Buy	4.1300	100	3:45:35 PM
[8]	1221.	Toro Holdings Interactive Brokers	XXXX023	7/21/2011	Buy	4.2000	100	10:49:52 AM
[8]	1222.	Toro Holdings Interactive Brokers	XXXX023	7/21/2011	Buy	4.2000	100	11:58:58 AM
[8]	1223.	Toro Holdings Interactive Brokers	XXXX023	7/21/2011	Buy	4.2000	120	11:58:58 AM
[1]	1224.	Montgomery St TD Ameritrade	XXXXXX053	7/22/2011	Buy	4.2000	200	10:19:38 AM
[2]	1225.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.2000	100	12:30:16 PM
[2]	1226.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.2000	300	12:30:16 PM
[1]	1227.	Montgomery St TD Ameritrade	XXXXXX053	7/22/2011	Buy	4.3000	150	1:19:43 PM
[2]	1228.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.3500	300	1:16:25 PM
[2]	1229.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.5000	200	1:17:51 PM
[2]	1230.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.5000	100	1:21:38 PM
[2]	1231.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.5000	200	1:45:19 PM
[2]	1232.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.5000	100	1:55:07 PM
[2]	1233.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.5500	92	1:58:22 PM
[2]	1234.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.5500	100	1:58:05 PM
[2]	1235.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.6000	133	3:25:07 PM
[2]	1236.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Sell	4.6000	825	3:40:34 PM
[2]	1237.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Sell	4.6000	600	3:42:06 PM
[2]	1238.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.6500	500	2:47:22 PM
[2]	1239.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.6500	100	3:50:40 PM
[2]	1240.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.6500	100	3:51:58 PM
[1]	1241.	Montgomery St TD Ameritrade	XXXXXX053	7/22/2011	Buy	4.9900	100	3:44:55 PM
[2]	1242.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.9900	100	3:51:08 PM
[2]	1243.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.9900	100	3:52:34 PM
[2]	1244.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	4.9900	100	3:58:27 PM
[2]	1245.	Toro Holdings TD Ameritrade	XXXXXX626	7/22/2011	Buy	5.1500	100	2:08:45 PM
[2]	1246.	Toro Holdings TD Ameritrade	XXXXXX626	7/25/2011	Sell	4.4900	1,300	2:34:38 PM
[2]	1247.	Toro Holdings TD Ameritrade	XXXXXX626	7/25/2011	Buy	4.7000	100	3:56:49 PM
[1]	1248.	Montgomery St TD Ameritrade	XXXXXX053	7/25/2011	Buy	4.9500	150	12:03:03 PM
[1]	1249.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Sell	4.3000	800	11:38:50 AM
[2]	1250.	Toro Holdings TD Ameritrade	XXXXXX626	7/26/2011	Sell	4.3000	100	11:40:19 AM
[1]	1251.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.7000	100	3:26:30 PM
[1]	1252.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.7000	150	3:26:20 PM
[1]	1253.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.7900	200	3:57:11 PM
[1]	1254.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.8000	100	3:25:39 PM
[1]	1255.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.8000	100	3:26:51 PM
[1]	1256.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.8000	350	3:28:43 PM
[1]	1257.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.8000	200	3:31:14 PM
[1]	1258.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.8000	100	3:48:41 PM
[1]	1259.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.9000	100	3:51:23 PM
[1]	1260.	Montgomery St TD Ameritrade	XXXXXX053	7/26/2011	Buy	4.9000	100	3:58:06 PM
[8]	1261.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.6000	500	3:34:20 PM
[8]	1262.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.6000	500	3:35:56 PM
[1]	1263.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.6500	1,000	1:21:47 PM
[8]	1264.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.6500	1,000	1:21:47 PM
[8]	1265.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.6500	800	1:31:52 PM
[8]	1266.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.6500	500	1:32:19 PM
[1]	1267.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7000	1,000	1:27:58 PM
[8]	1268.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7000	1,000	1:25:28 PM
[8]	1269.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7000	500	1:27:18 PM
[8]	1270.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7000	700	1:27:58 PM
[8]	1271.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7000	1,500	1:34:57 PM
[8]	1272.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7000	700	1:35:30 PM
[8]	1273.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.7000	1,200	3:28:52 PM
[1]	1274.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Sell	4.7000	1,200	3:28:52 PM
[8]	1275.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.7500	100	1:32:51 PM
[8]	1276.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7500	1,000	1:36:52 PM
[8]	1277.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.7500	746	3:13:45 PM
[1]	1278.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Sell	4.7500	1,500	3:10:43 PM
[1]	1279.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Sell	4.7500	1,100	3:11:31 PM
[1]	1280.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Sell	4.7500	800	3:13:26 PM
[1]	1281.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7500	400	3:51:56 PM
[1]	1282.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7500	1,100	3:55:15 PM
[1]	1283.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7500	1,000	3:55:15 PM
[8]	1284.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7500	251	3:54:22 PM
[8]	1285.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7500	600	3:55:15 PM
[1]	1286.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7600	500	1:45:46 PM
[8]	1287.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7600	500	1:38:09 PM
[8]	1288.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7600	300	1:39:42 PM
[1]	1289.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7600	1,000	1:45:46 PM
[8]	1290.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7600	1,500	1:45:46 PM
[8]	1291.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.7600	5	3:07:14 PM
[1]	1292.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7800	500	1:47:30 PM
[8]	1293.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7800	500	1:47:30 PM
[1]	1294.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Sell	4.8000	1,000	3:07:52 PM
[8]	1295.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.8000	500	3:09:15 PM
[8]	1296.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.8000	100	3:11:07 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	1297.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.8000	100	3:11:48 PM
[8]	1298.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.8500	100	1:48:49 PM
[8]	1299.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.8500	100	3:07:13 PM
[8]	1300.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.8500	100	3:14:04 PM
[8]	1301.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.8500	100	3:29:09 PM
[8]	1302.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.8500	100	3:42:07 PM
[1]	1303.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.8500	100	3:53:56 PM
[1]	1304.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.8500	100	3:56:23 PM
[1]	1305.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.9000	100	1:28:38 PM
[8]	1306.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.9000	100	1:34:24 PM
[8]	1307.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.9000	100	1:40:35 PM
[8]	1308.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Buy	4.5500	1	3:15:49 PM
[8]	1309.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Buy	4.5500	499	3:37:06 PM
[1]	1310.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	Buy	4.6000	800	3:49:40 PM
[8]	1311.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.6000	800	3:49:40 PM
[8]	1312.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Buy	4.6400	500	12:28:02 PM
[1]	1313.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	Sell	4.6400	500	12:28:02 PM
[8]	1314.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.7000	300	12:03:37 PM
[1]	1315.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	Buy	4.7000	140	12:15:19 PM
[8]	1316.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.7000	400	12:18:32 PM
[8]	1317.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.7000	200	12:24:20 PM
[8]	1318.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.7000	100	12:25:13 PM
[8]	1319.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.7000	200	12:25:42 PM
[8]	1320.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.7000	500	2:32:19 PM
[8]	1321.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.7500	2,000	12:06:31 PM
[1]	1322.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	Sell	4.7500	2,000	12:20:12 PM
[8]	1323.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Buy	4.8000	100	2:33:10 PM
[1]	1324.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	Buy	4.8000	100	3:50:08 PM
[8]	1325.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Buy	4.9000	100	12:06:48 PM
[2]	1326.	Toro Holdings TD Ameritrade	XXXXXX626	7/28/2011	Buy	4.9000	100	12:34:06 PM
[1]	1327.	Montgomery St TD Ameritrade	XXXXXX053	7/29/2011	Sell	4.5000	1,240	12:01:33 PM
[2]	1328.	Toro Holdings TD Ameritrade	XXXXXX626	7/29/2011	Sell	4.5000	100	12:18:02 PM
[8]	1329.	Toro Holdings Interactive Brokers	XXXX023	8/5/2011	Sell	3.2000	100	3:20:41 PM
[8]	1330.	Toro Holdings Interactive Brokers	XXXX023	8/5/2011	Sell	3.2000	99	3:32:12 PM
[8]	1331.	Toro Holdings Interactive Brokers	XXXX023	8/5/2011	Buy	3.6500	100	3:18:10 PM
[8]	1332.	Toro Holdings Interactive Brokers	XXXX023	8/5/2011	Buy	3.6500	100	3:20:48 PM
[8]	1333.	Toro Holdings Interactive Brokers	XXXX023	8/8/2011	Sell	3.2000	1	10:15:25 AM
[8]	1334.	Toro Holdings Interactive Brokers	XXXX023	8/9/2011	Sell	3.0000	1	2:38:10 PM
[8]	1335.	Toro Holdings Interactive Brokers	XXXX023	8/9/2011	Buy	3.0500	1	2:19:48 PM
[8]	1336.	Toro Holdings Interactive Brokers	XXXX023	8/9/2011	Buy	3.5000	300	3:32:58 PM
[8]	1337.	Toro Holdings Interactive Brokers	XXXX023	8/9/2011	Sell	3.5000	300	3:33:34 PM
[8]	1338.	Toro Holdings Interactive Brokers	XXXX023	8/11/2011	Buy	3.8000	100	3:07:38 PM
[1]	1339.	Montgomery St TD Ameritrade	XXXXXX053	8/12/2011	Buy	3.3000	38	11:17:10 AM
[8]	1340.	Toro Holdings Interactive Brokers	XXXX023	8/12/2011	Sell	3.3000	100	11:17:10 AM
[8]	1341.	Toro Holdings Interactive Brokers	XXXX023	8/12/2011	Buy	3.8000	100	3:58:19 PM
[1]	1342.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Sell	2.8000	88	2:08:29 PM
[1]	1343.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Sell	2.8000	50	2:09:07 PM
[8]	1344.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.0000	700	2:47:58 PM
[4]	1345.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.0000	1,200	2:47:58 PM
[1]	1346.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Buy	3.0000	1,500	3:35:20 PM
[4]	1347.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.0000	2,000	3:35:13 PM
[4]	1348.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.1000	1,500	3:05:35 PM
[8]	1349.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2000	1,999	1:46:04 PM
[4]	1350.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2000	2,000	1:46:04 PM
[8]	1351.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2500	200	10:25:02 AM
[8]	1352.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2500	1,800	10:22:52 AM
[4]	1353.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2500	2,000	10:22:52 AM
[8]	1354.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2500	1,000	10:25:02 AM
[4]	1355.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2500	1,200	10:25:02 AM
[1]	1356.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Buy	3.2500	1,500	1:50:55 PM
[4]	1357.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2500	1,500	1:50:55 PM
[1]	1358.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Buy	3.2500	2,000	3:11:05 PM
[4]	1359.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2500	2,000	3:11:05 PM
[8]	1360.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2500	100	3:35:39 PM
[8]	1361.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.3000	500	10:28:15 AM
[4]	1362.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.3000	500	10:28:15 AM
[1]	1363.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Buy	3.3000	500	1:52:57 PM
[4]	1364.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.3000	500	1:52:57 PM
[4]	1365.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.3000	500	2:52:37 PM
[8]	1366.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.3000	500	2:53:11 PM
[8]	1367.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.3500	100	10:40:32 AM
[8]	1368.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.3500	1,900	10:40:44 AM
[4]	1369.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.3500	1,900	10:40:45 AM
[8]	1370.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.4900	100	2:44:32 PM
[8]	1371.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.4900	399	2:44:32 PM
[8]	1372.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.4900	501	2:44:38 PM
[4]	1373.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.4900	499	2:45:50 PM
[4]	1374.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.4900	501	2:44:39 PM
[8]	1375.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.4900	500	2:45:50 PM
[8]	1376.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.5000	100	3:11:40 PM
[8]	1377.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.6900	100	2:53:38 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[4]	1378.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.8000	100	1:47:57 PM
[8]	1379.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.8000	101	1:47:57 PM
[8]	1380.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.8000	100	2:48:16 PM
[8]	1381.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.8000	100	3:09:45 PM
[4]	1382.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	2.8500	600	10:15:12 AM
[2]	1383.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	2.9000	269	9:56:29 AM
[4]	1384.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	2.9000	4,201	1:50:45 PM
[1]	1385.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	Buy	2.9500	100	3:51:09 PM
[1]	1386.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	Buy	2.9500	100	3:51:18 PM
[1]	1387.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	Buy	2.9500	100	3:51:18 PM
[8]	1388.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Sell	2.9500	500	3:56:44 PM
[2]	1389.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	2.9500	500	3:57:42 PM
[8]	1390.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	2.9500	100	3:58:05 PM
[8]	1391.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	2.9900	100	10:19:27 AM
[4]	1392.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	2.9900	99	1:50:13 PM
[4]	1393.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	2.9900	100	1:50:13 PM
[2]	1394.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0000	1,000	9:34:11 AM
[8]	1395.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Sell	3.0000	1,000	9:31:43 AM
[4]	1396.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	900	9:34:11 AM
[2]	1397.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0000	1,000	10:05:13 AM
[4]	1398.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	10:05:07 AM
[4]	1399.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	900	10:05:14 AM
[4]	1400.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	500	10:19:33 AM
[8]	1401.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0000	100	10:19:40 AM
[2]	1402.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0000	1,000	10:22:55 AM
[4]	1403.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	1,500	10:22:55 AM
[4]	1404.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:09 PM
[4]	1405.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:10 PM
[4]	1406.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:10 PM
[4]	1407.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:10 PM
[4]	1408.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:10 PM
[4]	1409.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:38 PM
[8]	1410.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0000	100	1:50:38 PM
[8]	1411.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0000	100	1:55:48 PM
[1]	1412.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	Buy	3.0000	300	3:04:49 PM
[1]	1413.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	Buy	3.0000	1,700	1:55:56 PM
[4]	1414.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:55:48 PM
[4]	1415.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:55:49 PM
[4]	1416.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	1,700	1:55:56 PM
[2]	1417.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0000	2,000	3:04:49 PM
[8]	1418.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Sell	3.0000	2,300	3:04:49 PM
[4]	1419.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0100	100	1:55:24 PM
[8]	1420.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0300	100	10:23:21 AM
[2]	1421.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0400	500	10:21:08 AM
[2]	1422.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0500	500	9:41:08 AM
[4]	1423.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0500	500	9:40:59 AM
[8]	1424.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0800	100	1:56:22 PM
[8]	1425.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0900	100	10:33:01 AM
[8]	1426.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0900	100	3:05:13 PM
[8]	1427.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0900	100	3:58:23 PM
[8]	1428.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.1000	100	10:15:40 AM
[4]	1429.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.1400	100	9:33:58 AM
[8]	1430.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.1400	100	9:33:58 AM
[2]	1431.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.3000	100	3:58:43 PM
[2]	1432.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.3000	100	3:59:56 PM
[8]	1433.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.3100	100	10:01:48 AM
[8]	1434.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.3100	100	10:06:05 AM
[2]	1435.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.4600	100	3:51:36 PM
[8]	1436.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.4700	100	3:52:37 PM
[2]	1437.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.4900	100	3:10:36 PM
[8]	1438.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.5000	100	1:51:05 PM
[2]	1439.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.5000	100	1:56:52 PM
[2]	1440.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Sell	2.9000	94	12:14:18 PM
[2]	1441.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Sell	2.9000	75	12:16:45 PM
[1]	1442.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Sell	3.0000	1,200	12:57:18 PM
[8]	1443.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.1000	1,200	2:36:25 PM
[1]	1444.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.1000	900	2:37:45 PM
[8]	1445.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.1000	500	2:37:31 PM
[1]	1446.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.2000	1,000	11:38:47 AM
[8]	1447.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.2000	1,000	11:38:47 AM
[2]	1448.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Buy	3.2000	1,000	12:59:41 PM
[8]	1449.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.2000	180	3:17:34 PM
[8]	1450.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.2500	100	12:57:55 PM
[8]	1451.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.2500	200	12:59:01 PM
[8]	1452.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.2500	70	3:01:38 PM
[2]	1453.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Buy	3.3000	100	11:35:34 AM
[2]	1454.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Buy	3.3000	900	11:35:39 AM
[8]	1455.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.3000	287	11:35:39 AM
[2]	1456.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Sell	3.3100	700	12:37:25 PM
[8]	1457.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3200	1,000	12:25:26 PM
[8]	1458.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3200	100	12:25:46 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	1459.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3200	100	12:25:59 PM
[8]	1460.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3200	100	12:26:17 PM
[8]	1461.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3200	18	12:27:01 PM
[8]	1462.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3400	1,000	11:41:13 AM
[2]	1463.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Sell	3.3400	1,000	11:40:59 AM
[8]	1464.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3500	469	12:22:25 PM
[2]	1465.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Sell	3.3500	300	12:22:25 PM
[8]	1466.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3500	1,000	12:32:56 PM
[1]	1467.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Sell	3.3500	1,000	12:32:56 PM
[8]	1468.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3700	500	12:35:21 PM
[8]	1469.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3700	100	12:35:37 PM
[8]	1470.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3700	100	12:35:45 PM
[8]	1471.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.3700	100	2:59:35 PM
[8]	1472.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3800	100	11:44:46 AM
[8]	1473.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3800	400	11:46:21 AM
[1]	1474.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.4000	100	2:38:05 PM
[1]	1475.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.4000	500	3:12:37 PM
[8]	1476.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.4000	500	3:12:37 PM
[8]	1477.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.4100	100	2:59:26 PM
[8]	1478.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.4500	100	12:15:21 PM
[8]	1479.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.4500	100	12:27:56 PM
[8]	1480.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.4500	200	12:30:52 PM
[8]	1481.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.4600	100	1:00:33 PM
[1]	1482.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.4900	100	3:05:19 PM
[1]	1483.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.4900	100	3:18:21 PM
[8]	1484.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.5000	100	11:39:04 AM
[8]	1485.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.5000	100	12:31:11 PM
[8]	1486.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.5000	100	12:38:13 PM
[8]	1487.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.5000	100	2:57:24 PM
[8]	1488.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.5000	100	3:59:36 PM
[8]	1489.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.7800	100	3:54:20 PM
[8]	1490.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.7800	1,000	3:56:50 PM
[1]	1491.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.7800	1,000	3:56:50 PM
[8]	1492.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.7800	500	3:57:12 PM
[8]	1493.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	2.8000	1,300	3:35:52 PM
[1]	1494.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.8000	400	3:50:15 PM
[1]	1495.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.8000	500	3:48:52 PM
[1]	1496.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.8000	1,100	3:48:41 PM
[8]	1497.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.8000	100	3:48:52 PM
[8]	1498.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.8000	200	3:50:19 PM
[8]	1499.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.8000	300	3:50:15 PM
[1]	1500.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.8400	1,000	3:45:42 PM
[8]	1501.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	2.8500	800	3:34:30 PM
[8]	1502.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sellsh	2.8500	200	3:34:30 PM
[8]	1503.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	2.8500	800	3:39:50 PM
[8]	1504.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	2.8500	1,300	3:43:31 PM
[1]	1505.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.8600	1,500	3:37:30 PM
[8]	1506.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	2.9000	100	3:26:01 PM
[8]	1507.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	2.9000	1,900	3:26:22 PM
[2]	1508.	Toro Holdings TD Ameritrade	XXXXXX626	8/18/2011	Buy	2.9000	1,300	3:42:11 PM
[1]	1509.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.0000	500	2:59:14 PM
[8]	1510.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.0000	1,500	2:59:01 PM
[8]	1511.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:36:25 PM
[2]	1512.	Toro Holdings TD Ameritrade	XXXXXX626	8/18/2011	Buy	3.0000	100	3:40:46 PM
[2]	1513.	Toro Holdings TD Ameritrade	XXXXXX626	8/18/2011	Buy	3.0000	100	3:44:16 PM
[8]	1514.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:46:00 PM
[8]	1515.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:48:59 PM
[8]	1516.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:51:22 PM
[8]	1517.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:52:36 PM
[8]	1518.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:55:14 PM
[8]	1519.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:57:29 PM
[8]	1520.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:58:31 PM
[8]	1521.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.0000	100	3:59:47 PM
[1]	1522.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.1000	900	2:23:48 PM
[8]	1523.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.1000	900	2:23:48 PM
[8]	1524.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.1000	100	3:59:56 PM
[1]	1525.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.1500	500	2:22:08 PM
[1]	1526.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.1500	500	2:22:51 PM
[8]	1527.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.1500	1,000	2:22:01 PM
[8]	1528.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.1500	500	2:22:51 PM
[8]	1529.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.1500	100	2:23:40 PM
[8]	1530.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.2000	500	2:20:41 PM
[1]	1531.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.3000	1,000	1:21:47 PM
[8]	1532.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.3000	1,000	1:21:47 PM
[1]	1533.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.3500	100	2:24:17 PM
[8]	1534.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.5000	550	1:18:40 PM
[8]	1535.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.5000	100	1:19:28 PM
[8]	1536.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	3.5000	100	1:22:21 PM
[4]	1537.	Montgomery St Scottrade	XXXXX147	8/19/2011	Sell	2.5000	680	3:10:20 PM
[4]	1538.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.5000	1,000	3:56:07 PM
[8]	1539.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.5000	900	3:56:07 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[1]	1540.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.5000	2,000	3:56:07 PM
[8]	1541.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.5200	1,000	3:44:28 PM
[8]	1542.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Sell	2.5500	2,500	1:04:54 PM
[8]	1543.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Sell	2.5500	800	1:05:47 PM
[4]	1544.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.5500	1,080	2:59:01 PM
[2]	1545.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	Sell	2.5500	920	2:58:00 PM
[2]	1546.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	Sell	2.5500	1,280	2:59:01 PM
[4]	1547.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.5700	2,800	1:19:47 PM
[2]	1548.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	Sell	2.5700	3,100	1:19:47 PM
[8]	1549.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.5800	2,500	3:53:18 PM
[8]	1550.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	100	12:16:10 PM
[8]	1551.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	800	12:24:01 PM
[1]	1552.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6000	1,000	12:23:53 PM
[1]	1553.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6000	1,000	12:24:01 PM
[8]	1554.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Sell	2.6000	1,400	1:15:46 PM
[8]	1555.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	100	3:43:06 PM
[8]	1556.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	100	3:44:23 PM
[8]	1557.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	100	3:47:51 PM
[8]	1558.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	100	3:48:23 PM
[8]	1559.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Sell	2.6000	500	3:49:16 PM
[1]	1560.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6000	300	3:53:15 PM
[1]	1561.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6000	500	3:52:53 PM
[8]	1562.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	300	3:53:15 PM
[8]	1563.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6500	100	12:25:12 PM
[8]	1564.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6500	400	12:25:34 PM
[1]	1565.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6500	400	12:25:34 PM
[8]	1566.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6500	1,000	12:30:55 PM
[1]	1567.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6500	1,000	12:30:56 PM
[4]	1568.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.6500	2,900	1:12:03 PM
[8]	1569.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Sell	2.6500	3,000	1:12:02 PM
[1]	1570.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Buy	2.6900	100	3:10:42 PM
[8]	1571.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7000	500	12:20:26 PM
[1]	1572.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.7000	500	12:20:26 PM
[8]	1573.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7000	100	12:21:07 PM
[8]	1574.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7000	300	12:21:12 PM
[4]	1575.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.7000	2,000	1:09:46 PM
[1]	1576.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Buy	2.7000	100	2:59:23 PM
[8]	1577.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7000	100	3:56:48 PM
[8]	1578.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7000	100	3:59:46 PM
[8]	1579.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7200	100	12:33:26 PM
[8]	1580.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7200	100	12:33:26 PM
[8]	1581.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7500	100	3:54:01 PM
[8]	1582.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.8000	300	11:56:45 AM
[8]	1583.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.8000	200	11:57:13 AM
[8]	1584.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.8000	100	12:14:45 PM
[8]	1585.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.8000	400	12:14:49 PM
[1]	1586.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Buy	2.8000	100	1:06:23 PM
[1]	1587.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Buy	2.8000	100	1:24:08 PM
[8]	1588.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.9000	100	12:27:18 PM
[1]	1589.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Buy	3.1000	100	12:10:05 PM
[2]	1590.	Toro Holdings TD Ameritrade	XXXXXX626	8/22/2011	Sell	2.7500	700	11:56:24 AM
[8]	1591.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	Buy	2.8000	800	11:33:22 AM
[8]	1592.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	Buy	2.8000	1,400	11:32:02 AM
[4]	1593.	Montgomery St Scottrade	XXXXX147	8/22/2011	Sell	2.8000	1,500	11:32:02 AM
[4]	1594.	Montgomery St Scottrade	XXXXX147	8/22/2011	Sell	2.8000	800	11:33:23 AM
[4]	1595.	Montgomery St Scottrade	XXXXX147	8/22/2011	Sell	2.8000	1,700	11:33:35 AM
[4]	1596.	Montgomery St Scottrade	XXXXX147	8/22/2011	Sell	2.8600	100	11:33:19 AM
[8]	1597.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	Buy	3.1000	100	11:56:35 AM
[8]	1598.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	Buy	3.1500	100	11:05:52 AM
[8]	1599.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	Buy	3.1500	100	11:33:46 AM
[8]	1600.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	Buy	3.1500	100	11:33:46 AM
[8]	1601.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.0000	500	2:30:14 PM
[8]	1602.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.0000	300	2:30:29 PM
[8]	1603.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.0000	200	2:30:51 PM
[4]	1604.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.0000	300	2:33:11 PM
[2]	1605.	Toro Holdings TD Ameritrade	XXXXXX626	8/23/2011	Sell	3.0000	2,600	2:33:45 PM
[4]	1606.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.0000	100	3:19:26 PM
[4]	1607.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.0000	2,900	3:16:57 PM
[8]	1608.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.0000	3,000	3:16:56 PM
[8]	1609.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.0000	100	3:19:25 PM
[8]	1610.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.0000	700	3:19:27 PM
[4]	1611.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.1000	950	3:31:23 PM
[8]	1612.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	100	2:31:11 PM
[8]	1613.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	100	2:34:37 PM
[8]	1614.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	100	3:17:19 PM
[8]	1615.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	100	3:20:06 PM
[8]	1616.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	500	3:22:23 PM
[8]	1617.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	200	3:22:51 PM
[8]	1618.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	300	3:22:35 PM
[8]	1619.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	300	3:54:17 PM
[8]	1620.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	300	3:55:06 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	1621.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	400	3:55:44 PM
[8]	1622.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.1500	500	3:56:09 PM
[4]	1623.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.1800	1,400	3:59:15 PM
[8]	1624.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.1800	1,400	3:59:14 PM
[8]	1625.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.2000	500	3:31:15 PM
[4]	1626.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.3000	5,000	3:30:20 PM
[8]	1627.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.3000	5,000	3:30:19 PM
[8]	1628.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.3000	100	3:56:41 PM
[8]	1629.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.3000	100	3:59:24 PM
[8]	1630.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Buy	3.5000	100	3:28:54 PM
[4]	1631.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.2000	1,000	3:05:43 PM
[4]	1632.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.2000	400	3:13:10 PM
[4]	1633.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.2000	500	3:15:05 PM
[8]	1634.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.2000	500	3:15:05 PM
[4]	1635.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.2600	100	3:13:03 PM
[4]	1636.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.3000	200	3:22:51 PM
[4]	1637.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.3000	1,300	3:22:58 PM
[8]	1638.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.4000	1,000	3:35:51 PM
[4]	1639.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.4000	500	3:36:03 PM
[4]	1640.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.4000	1,000	3:35:51 PM
[8]	1641.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.5000	100	3:06:40 PM
[4]	1642.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.5000	750	3:08:38 PM
[8]	1643.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.5000	100	3:17:01 PM
[8]	1644.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.5000	100	3:23:39 PM
[8]	1645.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.5000	100	3:30:02 PM
[8]	1646.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.5000	100	3:31:34 PM
[8]	1647.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.6500	100	3:34:23 PM
[8]	1648.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.6500	100	3:36:14 PM
[8]	1649.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.6500	100	3:36:46 PM
[4]	1650.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.1100	1,300	3:37:55 PM
[2]	1651.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	Buy	3.1500	400	3:55:41 PM
[2]	1652.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	Buy	3.1800	1,000	3:50:57 PM
[4]	1653.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.1800	1,000	3:50:50 PM
[4]	1654.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.2000	1,200	11:51:30 AM
[2]	1655.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	Buy	3.2000	100	3:33:59 PM
[8]	1656.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.3500	100	12:25:12 PM
[8]	1657.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.3500	1,400	12:26:14 PM
[4]	1658.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.3500	1,500	12:26:15 PM
[8]	1659.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.4600	100	3:41:58 PM
[2]	1660.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	Buy	3.5000	1,000	2:31:12 PM
[4]	1661.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.5000	1,000	2:31:12 PM
[4]	1662.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.5900	100	3:59:17 PM
[8]	1663.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6400	100	11:52:25 AM
[8]	1664.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6400	100	12:25:28 PM
[8]	1665.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6400	100	12:26:44 PM
[8]	1666.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6400	100	3:38:18 PM
[8]	1667.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6400	100	3:51:22 PM
[8]	1668.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6400	100	3:55:38 PM
[8]	1669.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6400	100	3:56:23 PM
[2]	1670.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	Buy	3.6400	100	3:57:25 PM
[8]	1671.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6400	100	3:59:28 PM
[4]	1672.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.6500	100	2:31:38 PM
[8]	1673.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6500	100	2:31:37 PM
[8]	1674.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	2.9000	95	3:56:47 PM
[8]	1675.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	2.9000	100	3:57:21 PM
[8]	1676.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.1000	100	3:49:15 PM
[8]	1677.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.1500	200	3:06:43 PM
[8]	1678.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.1500	100	3:16:00 PM
[8]	1679.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.1500	400	3:16:05 PM
[8]	1680.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.1500	600	3:17:05 PM
[8]	1681.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Sell	3.1500	900	3:45:26 PM
[8]	1682.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2000	150	10:05:35 AM
[2]	1683.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Sell	3.2000	600	10:05:35 AM
[2]	1684.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Sell	3.2000	1,000	10:05:19 AM
[8]	1685.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2000	100	12:06:55 PM
[8]	1686.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Sell	3.2000	1,000	12:12:21 PM
[2]	1687.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.2000	1,000	1:08:13 PM
[4]	1688.	Montgomery St Scottrade	XXXXX147	8/26/2011	Sell	3.2000	100	12:19:23 PM
[4]	1689.	Montgomery St Scottrade	XXXXX147	8/26/2011	Sell	3.2000	900	12:19:33 PM
[4]	1690.	Montgomery St Scottrade	XXXXX147	8/26/2011	Sell	3.2000	2,000	1:14:35 PM
[4]	1691.	Montgomery St Scottrade	XXXXX147	8/26/2011	Sell	3.2000	1,500	1:42:43 PM
[8]	1692.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2000	5	3:56:51 PM
[8]	1693.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2000	200	3:58:17 PM
[8]	1694.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2500	500	11:45:48 AM
[8]	1695.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2500	300	11:45:48 AM
[4]	1696.	Montgomery St Scottrade	XXXXX147	8/26/2011	Sell	3.2500	1,500	11:45:49 AM
[2]	1697.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.2500	1,000	12:52:58 PM
[4]	1698.	Montgomery St Scottrade	XXXXX147	8/26/2011	Sell	3.2500	1,200	12:52:46 PM
[2]	1699.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.2500	1,000	1:03:19 PM
[2]	1700.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.3500	500	12:21:55 PM
[2]	1701.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.3500	500	12:22:38 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[2]	1702.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.3500	1,000	12:22:38 PM
[8]	1703.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Sell	3.3500	1,500	12:22:38 PM
[8]	1704.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.3500	100	3:20:02 PM
[8]	1705.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.3700	100	1:14:39 PM
[8]	1706.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.3700	100	1:15:57 PM
[8]	1707.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.3700	100	1:43:05 PM
[8]	1708.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5000	100	11:46:29 AM
[8]	1709.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5000	100	12:19:57 PM
[8]	1710.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5000	100	12:23:17 PM
[8]	1711.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5000	100	12:53:18 PM
[8]	1712.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5000	100	1:53:17 PM
[8]	1713.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5000	100	2:53:21 PM
[8]	1714.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5200	100	10:26:58 AM
[8]	1715.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5200	250	10:27:29 AM
[8]	1716.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5500	100	9:59:14 AM
[8]	1717.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.5500	100	10:06:09 AM
[8]	1718.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	2.8500	500	2:26:05 PM
[8]	1719.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	2.8500	300	2:28:57 PM
[4]	1720.	Montgomery St Scottrade	XXXXX147	8/29/2011	Sell	2.8500	1,100	2:42:09 PM
[4]	1721.	Montgomery St Scottrade	XXXXX147	8/29/2011	Sell	2.9000	500	2:04:45 PM
[4]	1722.	Montgomery St Scottrade	XXXXX147	8/29/2011	Sell	2.9600	1,000	2:01:25 PM
[8]	1723.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.0000	1,000	2:29:40 PM
[4]	1724.	Montgomery St Scottrade	XXXXX147	8/29/2011	Sell	3.0000	100	2:29:56 PM
[4]	1725.	Montgomery St Scottrade	XXXXX147	8/29/2011	Sell	3.0000	600	2:30:17 PM
[8]	1726.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.0000	100	2:29:55 PM
[8]	1727.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.0000	600	2:30:17 PM
[8]	1728.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	500	12:47:09 PM
[8]	1729.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	100	1:17:14 PM
[8]	1730.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	100	1:17:14 PM
[8]	1731.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	100	1:17:14 PM
[8]	1732.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	100	1:17:15 PM
[8]	1733.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	100	1:17:15 PM
[8]	1734.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	100	1:17:16 PM
[8]	1735.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	100	1:17:16 PM
[8]	1736.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	100	1:17:17 PM
[8]	1737.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.0500	400	1:17:23 PM
[8]	1738.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.0500	100	2:31:02 PM
[8]	1739.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.1000	100	3:16:46 PM
[1]	1740.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	Buy	3.2000	1,000	12:22:27 PM
[8]	1741.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.2000	1,000	12:22:27 PM
[8]	1742.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.2100	100	12:22:12 PM
[1]	1743.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	Buy	3.2500	100	11:11:03 AM
[1]	1744.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	Buy	3.2500	2,400	11:07:47 AM
[8]	1745.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.2500	2,400	11:07:47 AM
[1]	1746.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	Buy	3.2500	2,000	12:10:19 PM
[8]	1747.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.2600	100	11:07:22 AM
[8]	1748.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.3000	100	10:50:45 AM
[8]	1749.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.3000	900	10:53:09 AM
[2]	1750.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	Sell	3.3000	600	10:54:16 AM
[2]	1751.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	Sell	3.3000	900	10:53:09 AM
[8]	1752.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.3000	300	10:53:39 AM
[8]	1753.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.3000	300	10:54:16 AM
[8]	1754.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.5000	500	10:35:29 AM
[8]	1755.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.5500	100	10:51:08 AM
[8]	1756.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.0500	500	9:32:02 AM
[8]	1757.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.1000	1,000	9:31:59 AM
[8]	1758.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.2000	250	9:34:23 AM
[8]	1759.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.2000	1,000	9:34:19 AM
[8]	1760.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.2000	1,250	9:34:19 AM
[8]	1761.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.2000	2,200	9:35:46 AM
[8]	1762.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.2000	900	9:36:14 AM
[8]	1763.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.2000	1,000	3:13:41 PM
[6]	1764.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:41 PM
[6]	1765.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:41 PM
[6]	1766.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:41 PM
[6]	1767.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:41 PM
[6]	1768.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:46 PM
[6]	1769.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	700	3:13:45 PM
[6]	1770.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	1,000	3:13:41 PM
[1]	1771.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Buy	3.2000	300	3:39:39 PM
[8]	1772.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.2500	1,000	1:38:21 PM
[6]	1773.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2500	1,000	1:38:22 PM
[1]	1774.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Buy	3.2500	2,500	1:41:24 PM
[8]	1775.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.2500	2,500	1:41:24 PM
[6]	1776.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2500	500	1:41:55 PM
[8]	1777.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.2500	500	1:41:54 PM
[8]	1778.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.2500	100	3:49:20 PM
[8]	1779.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3000	3,000	10:38:15 AM
[1]	1780.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Sell	3.3000	3,000	10:38:15 AM
[8]	1781.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3000	1,000	10:40:27 AM
[1]	1782.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Sell	3.3000	1,000	10:40:27 AM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	1783.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3000	1,000	12:33:48 PM
[1]	1784.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Sell	3.3000	2,000	12:33:48 PM
[1]	1785.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Buy	3.3000	1,000	3:50:53 PM
[6]	1786.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.3000	1,000	3:50:54 PM
[1]	1787.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Buy	3.3000	200	3:59:40 PM
[1]	1788.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Buy	3.3500	1,500	12:29:05 PM
[6]	1789.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.3500	750	12:29:08 PM
[6]	1790.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.3500	1,500	12:29:05 PM
[6]	1791.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.3500	2,250	12:29:00 PM
[8]	1792.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.3600	400	10:32:06 AM
[8]	1793.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3800	100	3:14:10 PM
[8]	1794.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3800	100	3:27:29 PM
[8]	1795.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3800	200	3:28:18 PM
[8]	1796.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.4000	100	12:34:08 PM
[8]	1797.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.4000	100	3:59:49 PM
[8]	1798.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.4500	100	12:29:48 PM
[8]	1799.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.5000	100	9:36:48 AM
[2]	1800.	Toro Holdings TD Ameritrade	XXXXXX626	8/30/2011	Buy	3.5000	100	10:32:40 AM
[8]	1801.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.5000	100	10:38:37 AM
[8]	1802.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.5000	100	10:40:49 AM
[8]	1803.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.5000	100	1:42:18 PM
[8]	1804.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.5000	100	3:51:42 PM
[8]	1805.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	Buy	3.2000	50	11:03:22 AM
[1]	1806.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	Buy	3.2000	1,000	1:13:10 PM
[6]	1807.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2000	500	1:14:08 PM
[1]	1808.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	Buy	3.2000	500	1:14:08 PM
[8]	1809.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	Buy	3.2000	500	1:26:34 PM
[6]	1810.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2000	300	1:26:37 PM
[6]	1811.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2000	500	1:26:34 PM
[1]	1812.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	Buy	3.2500	500	1:13:10 PM
[6]	1813.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2500	400	1:19:36 PM
[6]	1814.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2500	500	1:13:11 PM
[8]	1815.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	Buy	3.2500	400	1:19:36 PM
[6]	1816.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2800	100	1:12:57 PM
[8]	1817.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	Buy	3.4000	100	1:19:47 PM
[8]	1818.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	Buy	3.4000	100	1:27:11 PM
[8]	1819.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	Buy	3.5000	100	11:11:20 AM
[8]	1820.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Sell	3.0000	450	9:47:08 AM
[6]	1821.	Toro Holdings Scottrade	XXXXX404	9/1/2011	Sell	3.0000	1,600	12:00:06 PM
[2]	1822.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	Buy	3.0000	1,000	2:26:07 PM
[6]	1823.	Toro Holdings Scottrade	XXXXX404	9/1/2011	Sell	3.0000	600	12:56:10 PM
[8]	1824.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Sell	3.0000	1,000	2:36:55 PM
[8]	1825.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Sell	3.0000	200	2:37:59 PM
[8]	1826.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Sell	3.0000	600	2:37:57 PM
[1]	1827.	Montgomery St TD Ameritrade	XXXXXX053	9/1/2011	Buy	3.0000	1,000	3:49:05 PM
[2]	1828.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	Buy	3.0500	700	1:59:01 PM
[6]	1829.	Toro Holdings Scottrade	XXXXX404	9/1/2011	Sell	3.0500	700	1:59:01 PM
[8]	1830.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.1500	100	2:38:10 PM
[8]	1831.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.1500	200	2:39:32 PM
[8]	1832.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.1500	200	2:39:51 PM
[8]	1833.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.1500	100	2:42:55 PM
[8]	1834.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.1500	100	3:55:55 PM
[8]	1835.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.1500	100	3:59:24 PM
[8]	1836.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.2000	100	12:56:23 PM
[8]	1837.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.2000	100	1:59:22 PM
[8]	1838.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.2000	100	2:27:46 PM
[2]	1839.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	Buy	3.2500	1,000	9:58:25 AM
[8]	1840.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Sell	3.2500	1,000	9:58:25 AM
[8]	1841.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.2500	100	12:02:58 PM
[2]	1842.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	Buy	3.3900	100	9:59:23 AM
[8]	1843.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.4000	100	9:47:17 AM
[8]	1844.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.4000	100	9:59:43 AM
[8]	1845.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Buy	3.4000	100	10:41:34 AM
[2]	1846.	Toro Holdings TD Ameritrade	XXXXXX626	9/2/2011	Buy	3.0000	1,000	9:42:23 AM
[4]	1847.	Montgomery St Scottrade	XXXXX147	9/2/2011	Sell	3.0000	500	9:42:17 AM
[4]	1848.	Montgomery St Scottrade	XXXXX147	9/2/2011	Sell	3.0000	1,000	9:42:23 AM
[2]	1849.	Toro Holdings TD Ameritrade	XXXXXX626	9/2/2011	Buy	3.0000	1,000	9:54:02 AM
[8]	1850.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0000	1,000	9:54:02 AM
[1]	1851.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	Buy	3.0000	1,500	11:31:24 AM
[1]	1852.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	Buy	3.0000	500	11:33:28 AM
[4]	1853.	Montgomery St Scottrade	XXXXX147	9/2/2011	Sell	3.0000	500	11:33:29 AM
[8]	1854.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Buy	3.0500	100	9:52:58 AM
[8]	1855.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Buy	3.0500	300	11:27:38 AM
[1]	1856.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	Buy	3.0500	1,000	11:31:24 AM
[8]	1857.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0500	1,000	11:31:24 AM
[8]	1858.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0500	500	3:52:34 PM
[4]	1859.	Montgomery St Scottrade	XXXXX147	9/2/2011	Buy	3.0600	2,200	12:15:36 PM
[8]	1860.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0600	2,200	12:15:36 PM
[4]	1861.	Montgomery St Scottrade	XXXXX147	9/2/2011	Buy	3.0700	1,600	12:17:04 PM
[8]	1862.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0700	1,600	12:17:04 PM
[8]	1863.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Buy	3.1000	100	11:27:47 AM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	1864.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Buy	3.1000	100	11:35:04 AM
[4]	1865.	Montgomery St Scottrade	XXXXX147	9/2/2011	Buy	3.1000	1,000	12:11:59 PM
[8]	1866.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Buy	3.1000	500	12:12:44 PM
[8]	1867.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Buy	3.1000	100	12:17:12 PM
[8]	1868.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Buy	3.1000	100	3:52:43 PM
[4]	1869.	Montgomery St Scottrade	XXXXX147	9/6/2011	Buy	2.6000	150	3:10:57 PM
[8]	1870.	Toro Holdings Interactive Brokers	XXXX023	9/6/2011	Sell	2.6000	700	3:10:56 PM
[4]	1871.	Montgomery St Scottrade	XXXXX147	9/6/2011	Buy	2.6600	75	3:56:37 PM
[2]	1872.	Toro Holdings TD Ameritrade	XXXXXX626	9/6/2011	Sell	2.7600	500	3:24:07 PM
[1]	1873.	Montgomery St TD Ameritrade	XXXXXX053	9/6/2011	Sell	2.7600	1,000	3:28:48 PM
[4]	1874.	Montgomery St Scottrade	XXXXX147	9/6/2011	Buy	2.8000	100	10:46:58 AM
[4]	1875.	Montgomery St Scottrade	XXXXX147	9/6/2011	Buy	2.8000	900	10:46:55 AM
[4]	1876.	Montgomery St Scottrade	XXXXX147	9/6/2011	Buy	2.9500	100	3:12:50 PM
[4]	1877.	Montgomery St Scottrade	XXXXX147	9/6/2011	Buy	2.9500	100	3:29:34 PM
[4]	1878.	Montgomery St Scottrade	XXXXX147	9/8/2011	Buy	2.9000	1,000	10:26:29 AM
[8]	1879.	Toro Holdings Interactive Brokers	XXXX023	9/8/2011	Buy	3.3000	100	3:44:05 PM
[8]	1880.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.6500	1,000	2:06:03 PM
[2]	1881.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	Sell	2.6500	1,000	2:05:57 PM
[2]	1882.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	Sell	2.6500	1,700	2:06:03 PM
[8]	1883.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.6500	460	2:41:29 PM
[1]	1884.	Montgomery St TD Ameritrade	XXXXXX053	9/9/2011	Sell	2.6500	1,000	3:41:48 PM
[8]	1885.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.6600	400	3:24:42 PM
[6]	1886.	Toro Holdings Scottrade	XXXXX404	9/9/2011	Sell	2.6600	1,200	3:24:42 PM
[8]	1887.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.7000	430	1:46:27 PM
[8]	1888.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.7000	1,000	2:51:01 PM
[2]	1889.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	Sell	2.7000	1,000	2:51:01 PM
[6]	1890.	Toro Holdings Scottrade	XXXXX404	9/9/2011	Sell	2.7100	1,100	2:23:49 PM
[6]	1891.	Toro Holdings Scottrade	XXXXX404	9/9/2011	Sell	2.7200	1,000	12:08:28 PM
[4]	1892.	Montgomery St Scottrade	XXXXX147	9/9/2011	Sell	2.7200	625	12:12:05 PM
[8]	1893.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.7500	1,000	12:22:28 PM
[4]	1894.	Montgomery St Scottrade	XXXXX147	9/9/2011	Sell	2.7500	1,000	12:22:29 PM
[8]	1895.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.8000	1,000	1:15:27 PM
[2]	1896.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	Sell	2.8000	1,000	1:15:27 PM
[8]	1897.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.9000	100	2:06:16 PM
[8]	1898.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.9000	100	2:24:16 PM
[8]	1899.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.9400	100	3:41:58 PM
[8]	1900.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.9500	100	1:16:44 PM
[8]	1901.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.9500	100	2:51:54 PM
[8]	1902.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.9500	100	3:24:57 PM
[8]	1903.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.9700	100	12:23:11 PM
[8]	1904.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Sell	2.5500	1,000	1:19:40 PM
[1]	1905.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	Sell	2.5600	50	2:04:05 PM
[1]	1906.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	Sell	2.5600	700	2:03:47 PM
[4]	1907.	Montgomery St Scottrade	XXXXX147	9/12/2011	Sell	2.6000	1,000	9:56:37 AM
[4]	1908.	Montgomery St Scottrade	XXXXX147	9/12/2011	Sell	2.6000	1,000	9:57:38 AM
[1]	1909.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	Buy	2.7000	1,000	11:09:09 AM
[4]	1910.	Montgomery St Scottrade	XXXXX147	9/12/2011	Sell	2.7000	800	11:09:09 AM
[8]	1911.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.7000	500	2:05:21 PM
[1]	1912.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	Sell	2.7000	200	2:05:33 PM
[1]	1913.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	Buy	2.7500	1,000	1:06:59 PM
[4]	1914.	Montgomery St Scottrade	XXXXX147	9/12/2011	Sell	2.7500	1,000	1:07:00 PM
[8]	1915.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.8500	100	2:05:51 PM
[8]	1916.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.8500	100	3:31:27 PM
[8]	1917.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.8500	100	3:56:09 PM
[8]	1918.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.9400	100	2:06:13 PM
[8]	1919.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.9500	100	10:00:50 AM
[8]	1920.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.9500	100	11:09:29 AM
[8]	1921.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.9500	100	1:07:34 PM
[8]	1922.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.9500	100	1:19:59 PM
[8]	1923.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.5500	300	9:39:07 AM
[8]	1924.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.6500	100	9:58:47 AM
[8]	1925.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.6500	900	9:58:16 AM
[8]	1926.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.7800	100	10:00:07 AM
[2]	1927.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	Buy	2.7900	400	10:01:37 AM
[8]	1928.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.8000	100	9:53:58 AM
[8]	1929.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.8000	500	9:54:19 AM
[8]	1930.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.8000	100	9:54:57 AM
[2]	1931.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	Buy	2.8000	42	9:59:15 AM
[2]	1932.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	Buy	2.8000	1,458	9:59:19 AM
[8]	1933.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	2.8000	1,000	11:56:03 AM
[8]	1934.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	2.8000	500	12:22:01 PM
[8]	1935.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	2.8000	500	12:22:36 PM
[6]	1936.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.8000	500	12:23:08 PM
[8]	1937.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.8300	100	9:56:56 AM
[8]	1938.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.8300	100	9:57:16 AM
[8]	1939.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.8300	100	9:57:45 AM
[8]	1940.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.8400	100	9:57:47 AM
[6]	1941.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.8500	2,000	12:40:43 PM
[1]	1942.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	2.8500	2,000	12:40:43 PM
[6]	1943.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.9000	3,000	11:59:55 AM
[8]	1944.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	2.9000	3,000	11:59:55 AM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	1945.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.9000	100	12:40:31 PM
[6]	1946.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.9000	100	1:28:30 PM
[6]	1947.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.9000	2,400	1:29:24 PM
[8]	1948.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	2.9000	2,400	1:29:23 PM
[8]	1949.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.9500	100	12:41:13 PM
[8]	1950.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.9500	100	1:30:06 PM
[8]	1951.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.9500	400	3:23:37 PM
[8]	1952.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.9500	800	3:24:12 PM
[8]	1953.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	2.9500	200	3:25:34 PM
[6]	1954.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.9700	250	3:26:44 PM
[6]	1955.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.9700	275	3:26:23 PM
[8]	1956.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0000	100	11:56:13 AM
[8]	1957.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0000	100	12:00:12 PM
[6]	1958.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	2,500	3:29:18 PM
[2]	1959.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	Sell	3.0000	2,500	3:29:18 PM
[6]	1960.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	50	3:32:50 PM
[6]	1961.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	1,800	3:32:23 PM
[1]	1962.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	3.0000	50	3:32:50 PM
[1]	1963.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	3.0000	1,800	3:32:22 PM
[6]	1964.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	70	3:51:20 PM
[6]	1965.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	1,140	3:49:51 PM
[6]	1966.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	1,500	3:51:02 PM
[6]	1967.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	2,290	3:49:23 PM
[8]	1968.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	3.0000	2,290	3:49:22 PM
[1]	1969.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	3.0000	500	3:51:19 PM
[1]	1970.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	3.0000	1,500	3:51:01 PM
[8]	1971.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0000	430	3:51:19 PM
[8]	1972.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0500	100	12:23:29 PM
[8]	1973.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0500	100	3:25:54 PM
[8]	1974.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0500	100	3:27:11 PM
[8]	1975.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0500	100	3:29:43 PM
[8]	1976.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0500	100	3:32:58 PM
[8]	1977.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0500	300	3:47:47 PM
[6]	1978.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0500	100	3:57:37 PM
[6]	1979.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0500	500	3:59:20 PM
[2]	1980.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	Sell	3.0500	500	3:59:19 PM
[8]	1981.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.2000	100	3:49:44 PM
[8]	1982.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.2000	100	3:52:12 PM
[8]	1983.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.2000	100	3:57:53 PM
[8]	1984.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.2000	100	3:59:27 PM
[8]	1985.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.2500	100	3:48:14 PM
[1]	1986.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	Buy	3.0400	100	2:02:23 PM
[2]	1987.	Toro Holdings TD Ameritrade	XXXXXX626	9/14/2011	Sell	3.0500	1,600	2:31:43 PM
[8]	1988.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Sell	3.1000	1,500	1:35:36 PM
[6]	1989.	Toro Holdings Scottrade	XXXXX404	9/14/2011	Buy	3.1000	2,000	2:10:06 PM
[8]	1990.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Sell	3.1000	2,000	2:10:05 PM
[8]	1991.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.1000	300	2:32:21 PM
[8]	1992.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.1000	270	2:33:14 PM
[4]	1993.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1000	500	3:59:54 PM
[8]	1994.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.1200	500	1:33:31 PM
[4]	1995.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1300	1,300	1:26:15 PM
[1]	1996.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	Sell	3.1300	1,300	1:26:14 PM
[8]	1997.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.1500	200	12:50:48 PM
[8]	1998.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.1500	800	12:51:35 PM
[8]	1999.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.1500	200	12:51:35 PM
[4]	2000.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1500	500	1:23:14 PM
[4]	2001.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1500	500	1:23:51 PM
[1]	2002.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	Sell	3.1500	500	1:23:13 PM
[4]	2003.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1500	500	1:23:51 PM
[4]	2004.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1500	500	1:25:58 PM
[1]	2005.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	Sell	3.1500	700	1:25:57 PM
[8]	2006.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.1500	100	2:34:36 PM
[8]	2007.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.2300	100	12:52:10 PM
[4]	2008.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.2300	100	1:24:17 PM
[4]	2009.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.2300	100	1:26:49 PM
[4]	2010.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.2300	100	2:06:31 PM
[8]	2011.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Buy	3.2300	100	2:21:17 PM
[2]	2012.	Toro Holdings TD Ameritrade	XXXXXX626	9/15/2011	Buy	2.9600	18	2:22:53 PM
[8]	2013.	Toro Holdings Interactive Brokers	XXXX023	9/15/2011	Buy	3.2300	100	3:51:19 PM
[1]	2014.	Montgomery St TD Ameritrade	XXXXXX053	9/16/2011	Sell	3.0000	300	2:54:22 PM
[1]	2015.	Montgomery St TD Ameritrade	XXXXXX053	9/16/2011	Sell	3.0000	500	2:54:11 PM
[1]	2016.	Montgomery St TD Ameritrade	XXXXXX053	9/16/2011	Sell	3.0000	1,000	2:54:14 PM
[2]	2017.	Toro Holdings TD Ameritrade	XXXXXX626	9/16/2011	Buy	3.0500	100	11:43:13 AM
[2]	2018.	Toro Holdings TD Ameritrade	XXXXXX626	9/16/2011	Buy	3.2500	1,000	11:50:42 AM
[2]	2019.	Toro Holdings TD Ameritrade	XXXXXX626	9/16/2011	Buy	3.2500	500	11:53:01 AM
[6]	2020.	Toro Holdings Scottrade	XXXXX404	9/16/2011	Buy	3.2500	100	2:58:10 PM
[6]	2021.	Toro Holdings Scottrade	XXXXX404	9/16/2011	Buy	3.2600	2,000	11:57:27 AM
[8]	2022.	Toro Holdings Interactive Brokers	XXXX023	9/16/2011	Sell	3.2600	2,000	11:57:26 AM
[6]	2023.	Toro Holdings Scottrade	XXXXX404	9/16/2011	Buy	3.3000	100	1:03:54 PM
[2]	2024.	Toro Holdings TD Ameritrade	XXXXXX626	9/16/2011	Buy	3.3500	400	11:53:22 AM
[2]	2025.	Toro Holdings TD Ameritrade	XXXXXX626	9/16/2011	Buy	3.3500	500	11:56:40 AM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[2]	2026.	Toro Holdings TD Ameritrade	XXXXXX626	9/16/2011	Buy	3.3500	100	11:59:46 AM
[2]	2027.	Toro Holdings TD Ameritrade	XXXXXX626	9/16/2011	Buy	3.3500	200	11:58:55 AM
[8]	2028.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	2.9700	1,000	3:56:06 PM
[2]	2029.	Toro Holdings TD Ameritrade	XXXXXX626	9/19/2011	Sell	2.9700	1,000	3:56:06 PM
[8]	2030.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	2.9700	100	3:56:27 PM
[8]	2031.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	2.9700	500	3:56:58 PM
[8]	2032.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	2.9700	500	3:57:22 PM
[8]	2033.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.0000	100	3:53:06 PM
[8]	2034.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.0000	100	3:53:45 PM
[8]	2035.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.0000	300	3:53:10 PM
[8]	2036.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.0000	500	3:53:58 PM
[8]	2037.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.0000	1,000	3:53:58 PM
[2]	2038.	Toro Holdings TD Ameritrade	XXXXXX626	9/19/2011	Sell	3.0000	1,500	3:53:58 PM
[8]	2039.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.1500	100	3:58:26 PM
[8]	2040.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.1500	100	3:58:39 PM
[8]	2041.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.1500	100	3:59:30 PM
[8]	2042.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.8000	1,000	2:12:01 PM
[4]	2043.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8000	500	2:12:19 PM
[4]	2044.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8000	500	2:12:27 PM
[4]	2045.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8000	1,000	2:12:02 PM
[8]	2046.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.8000	1,000	2:23:40 PM
[4]	2047.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8000	600	2:15:57 PM
[4]	2048.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8000	500	2:17:18 PM
[8]	2049.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.8000	1,000	2:23:40 PM
[8]	2050.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Sell	2.8000	500	2:58:48 PM
[6]	2051.	Toro Holdings Scottrade	XXXXX404	9/20/2011	Buy	2.8000	200	3:11:30 PM
[6]	2052.	Toro Holdings Scottrade	XXXXX404	9/20/2011	Buy	2.8000	200	3:58:05 PM
[6]	2053.	Toro Holdings Scottrade	XXXXX404	9/20/2011	Buy	2.8000	200	3:58:20 PM
[8]	2054.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Sell	2.8000	700	3:11:29 PM
[4]	2055.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8100	1,000	2:21:00 PM
[4]	2056.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8100	1,000	2:21:51 PM
[4]	2057.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8100	500	2:23:09 PM
[4]	2058.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8100	500	2:23:38 PM
[2]	2059.	Toro Holdings TD Ameritrade	XXXXXX626	9/20/2011	Sell	2.8600	18	11:04:37 AM
[2]	2060.	Toro Holdings TD Ameritrade	XXXXXX626	9/20/2011	Sell	2.8600	1,000	11:03:59 AM
[4]	2061.	Montgomery St Scottrade	XXXXX147	9/20/2011	Buy	2.8600	100	3:55:42 PM
[4]	2062.	Montgomery St Scottrade	XXXXX147	9/20/2011	Buy	2.8600	100	3:55:42 PM
[8]	2063.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.8700	100	2:24:01 PM
[8]	2064.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.9000	700	11:11:37 AM
[2]	2065.	Toro Holdings TD Ameritrade	XXXXXX626	9/20/2011	Sell	2.9000	800	11:11:37 AM
[8]	2066.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.9000	100	2:59:03 PM
[8]	2067.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.9000	100	3:11:46 PM
[8]	2068.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.9000	100	3:13:06 PM
[8]	2069.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.9900	100	3:15:09 PM
[8]	2070.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.9900	100	3:56:11 PM
[8]	2071.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.9900	100	3:58:28 PM
[8]	2072.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	3.1400	100	11:04:48 AM
[8]	2073.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	3.1400	100	11:11:53 AM
[4]	2074.	Montgomery St Scottrade	XXXXX147	9/21/2011	Buy	2.8000	1,000	3:55:53 PM
[8]	2075.	Toro Holdings Interactive Brokers	XXXX023	9/21/2011	Sell	2.8000	1,000	3:58:46 PM
[4]	2076.	Montgomery St Scottrade	XXXXX147	9/21/2011	Buy	3.1000	100	3:59:03 PM
[4]	2077.	Montgomery St Scottrade	XXXXX147	9/21/2011	Buy	3.1400	100	3:56:37 PM
[4]	2078.	Montgomery St Scottrade	XXXXX147	9/21/2011	Buy	3.1400	100	3:59:55 PM
[8]	2079.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Sell	2.7000	500	3:14:56 PM
[8]	2080.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Sell	2.8000	500	1:31:57 PM
[8]	2081.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	2.8000	1,000	2:31:05 PM
[4]	2082.	Montgomery St Scottrade	XXXXX147	9/22/2011	Sell	2.8000	1,500	2:31:05 PM
[8]	2083.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Sell	2.8000	500	2:37:13 PM
[4]	2084.	Montgomery St Scottrade	XXXXX147	9/22/2011	Sell	2.8000	500	2:45:41 PM
[8]	2085.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	2.8500	500	2:47:03 PM
[4]	2086.	Montgomery St Scottrade	XXXXX147	9/22/2011	Sell	2.8500	500	2:47:04 PM
[6]	2087.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Sell	2.8500	1,100	3:55:22 PM
[8]	2088.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	3.0000	100	3:15:06 PM
[8]	2089.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	3.0000	100	3:55:35 PM
[8]	2090.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	3.0800	100	1:39:03 PM
[8]	2091.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	3.0800	100	2:31:30 PM
[8]	2092.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	3.0800	100	2:37:35 PM
[8]	2093.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	3.0800	100	2:47:24 PM
[8]	2094.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	3.0800	100	2:56:42 PM
[4]	2095.	Montgomery St Scottrade	XXXXX147	9/23/2011	Buy	2.6000	301	3:49:55 PM
[8]	2096.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Sell	2.7500	1,800	12:24:48 PM
[8]	2097.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Sell	2.7500	500	12:25:26 PM
[4]	2098.	Montgomery St Scottrade	XXXXX147	9/23/2011	Buy	2.8000	1,000	3:20:10 PM
[8]	2099.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Buy	2.9000	100	3:20:38 PM
[8]	2100.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Buy	2.9000	100	3:59:35 PM
[8]	2101.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Buy	2.9500	200	2:46:28 PM
[8]	2102.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Buy	2.9500	300	3:20:05 PM
[8]	2103.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Buy	2.9500	100	3:59:48 PM
[8]	2104.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Buy	2.9900	100	12:59:00 PM
[8]	2105.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Buy	2.9900	100	3:59:16 PM
[8]	2106.	Toro Holdings Interactive Brokers	XXXX023	9/23/2011	Buy	3.0000	100	12:25:43 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[4]	2107.	Montgomery St Scottrade	XXXXX147	9/26/2011	Sell	2.6500	910	3:04:27 PM
[5]	2108.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.6500	100	3:07:53 PM
[5]	2109.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.6500	400	3:10:01 PM
[4]	2110.	Montgomery St Scottrade	XXXXX147	9/26/2011	Sell	2.6500	400	3:10:01 PM
[4]	2111.	Montgomery St Scottrade	XXXXX147	9/26/2011	Buy	2.6500	100	3:59:56 PM
[4]	2112.	Montgomery St Scottrade	XXXXX147	9/26/2011	Buy	2.7000	1,600	3:47:54 PM
[8]	2113.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Sell	2.7000	1,600	3:47:54 PM
[8]	2114.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.7200	100	3:08:29 PM
[6]	2115.	Toro Holdings Scottrade	XXXXX404	9/26/2011	Buy	2.7800	100	3:11:44 PM
[8]	2116.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.7900	100	3:47:10 PM
[8]	2117.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.7900	100	3:51:15 PM
[4]	2118.	Montgomery St Scottrade	XXXXX147	9/26/2011	Sell	2.8100	91	1:22:45 PM
[8]	2119.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.8600	100	3:05:20 PM
[8]	2120.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.8800	100	3:57:21 PM
[8]	2121.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9300	100	3:05:33 PM
[8]	2122.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9300	100	3:12:56 PM
[8]	2123.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9300	100	3:12:54 PM
[8]	2124.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9300	100	3:27:10 PM
[8]	2125.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9500	500	1:19:44 PM
[4]	2126.	Montgomery St Scottrade	XXXXX147	9/26/2011	Sell	2.9500	500	1:19:44 PM
[8]	2127.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9500	100	3:48:19 PM
[6]	2128.	Toro Holdings Scottrade	XXXXX404	9/26/2011	Buy	2.9500	100	3:52:13 PM
[8]	2129.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9500	200	3:56:26 PM
[8]	2130.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9500	100	3:57:50 PM
[6]	2131.	Toro Holdings Scottrade	XXXXX404	9/26/2011	Buy	2.9500	100	3:57:51 PM
[8]	2132.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9800	100	1:20:35 PM
[8]	2133.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	3.0300	100	1:22:35 PM
[8]	2134.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	3.0300	100	3:44:04 PM
[4]	2135.	Montgomery St Scottrade	XXXXX147	9/27/2011	Buy	2.7000	100	3:57:23 PM
[4]	2136.	Montgomery St Scottrade	XXXXX147	9/27/2011	Buy	2.7000	200	3:56:58 PM
[4]	2137.	Montgomery St Scottrade	XXXXX147	9/27/2011	Buy	2.7000	400	3:58:33 PM
[8]	2138.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7600	500	12:36:16 PM
[4]	2139.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.7600	2,000	12:36:17 PM
[8]	2140.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Sell	2.7600	2,000	12:37:57 PM
[8]	2141.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7600	1,000	1:50:38 PM
[4]	2142.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.7600	1,700	1:50:39 PM
[8]	2143.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7600	300	3:36:08 PM
[8]	2144.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7600	1,200	3:36:48 PM
[4]	2145.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.7600	800	3:36:08 PM
[4]	2146.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.7600	500	3:38:10 PM
[8]	2147.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7800	1,000	3:36:54 PM
[8]	2148.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7900	100	3:37:20 PM
[4]	2149.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.8000	1,070	10:47:11 AM
[4]	2150.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.8000	1,000	12:08:49 PM
[8]	2151.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8000	1,000	12:30:34 PM
[4]	2152.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.8000	2,000	12:30:34 PM
[8]	2153.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8000	1,000	12:34:46 PM
[4]	2154.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.8000	1,000	12:34:46 PM
[8]	2155.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Sell	2.8000	1,000	3:35:12 PM
[8]	2156.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8000	100	3:36:32 PM
[8]	2157.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8500	100	3:38:31 PM
[8]	2158.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8500	100	3:59:54 PM
[8]	2159.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8900	95	11:20:54 AM
[8]	2160.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8900	200	11:20:50 AM
[8]	2161.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8900	205	11:19:51 AM
[8]	2162.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9000	299	9:33:55 AM
[8]	2163.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9000	2,600	9:34:22 AM
[4]	2164.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9000	299	9:33:55 AM
[8]	2165.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9000	100	12:35:10 PM
[8]	2166.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9000	100	12:36:29 PM
[8]	2167.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9000	100	12:38:09 PM
[8]	2168.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9000	100	1:04:58 PM
[8]	2169.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9500	100	9:31:17 AM
[4]	2170.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9500	1	9:32:37 AM
[4]	2171.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9500	100	9:33:52 AM
[4]	2172.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9500	1,000	9:33:41 AM
[8]	2173.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9500	100	9:33:52 AM
[8]	2174.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9500	100	9:35:15 AM
[8]	2175.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9500	100	10:47:19 AM
[8]	2176.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9500	500	10:51:06 AM
[4]	2177.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9500	500	10:51:07 AM
[4]	2178.	Montgomery St Scottrade	XXXXX147	9/27/2011	Buy	2.9500	1,500	11:25:39 AM
[8]	2179.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Sell	2.9500	1,500	11:25:39 AM
[4]	2180.	Montgomery St Scottrade	XXXXX147	9/27/2011	Buy	2.9800	1,200	11:34:52 AM
[8]	2181.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Sell	2.9800	1,200	11:34:52 AM
[8]	2182.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.0000	100	10:51:21 AM
[8]	2183.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.0000	100	10:57:44 AM
[4]	2184.	Montgomery St Scottrade	XXXXX147	9/27/2011	Buy	3.0000	170	10:58:53 AM
[8]	2185.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.0000	100	12:09:57 PM
[8]	2186.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.0000	100	1:50:49 PM
[8]	2187.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.0500	100	11:20:08 AM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	2188.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.0500	101	11:36:22 AM
[8]	2189.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.1000	100	10:47:53 AM
[8]	2190.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.1000	100	11:00:13 AM
[8]	2191.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	3.1400	100	11:22:08 AM
[4]	2192.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7000	2,200	11:31:23 AM
[8]	2193.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	2.7000	1,000	2:24:49 PM
[4]	2194.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7000	300	2:24:49 PM
[4]	2195.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7000	450	2:24:50 PM
[4]	2196.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7000	550	2:24:49 PM
[8]	2197.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	2.7000	700	2:24:50 PM
[8]	2198.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	2.7200	1,000	2:24:40 PM
[4]	2199.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7200	1,000	2:24:40 PM
[8]	2200.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	2.7300	500	3:54:24 PM
[4]	2201.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7400	100	2:24:37 PM
[8]	2202.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Sell	2.7500	2,800	10:59:06 AM
[4]	2203.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7500	100	2:24:34 PM
[4]	2204.	Montgomery St Scottrade	XXXXX147	9/28/2011	Buy	2.7500	1,000	3:56:09 PM
[8]	2205.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Sell	2.7500	1,000	3:56:09 PM
[8]	2206.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	3.0000	100	10:59:26 AM
[8]	2207.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	3.0000	100	11:31:47 AM
[8]	2208.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	3.0000	100	2:25:02 PM
[8]	2209.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	3.0000	100	3:55:25 PM
[8]	2210.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	3.0000	100	3:56:22 PM
[8]	2211.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	3.0000	100	3:59:55 PM
[8]	2212.	Toro Holdings Interactive Brokers	XXXX023	9/29/2011	Buy	2.6500	1,000	12:27:47 PM
[8]	2213.	Toro Holdings Interactive Brokers	XXXX023	9/29/2011	Sell	2.6500	500	12:28:33 PM
[4]	2214.	Montgomery St Scottrade	XXXXX147	9/29/2011	Sell	2.6500	500	12:30:11 PM
[8]	2215.	Toro Holdings Interactive Brokers	XXXX023	9/29/2011	Buy	2.7000	100	3:59:53 PM
[8]	2216.	Toro Holdings Interactive Brokers	XXXX023	9/29/2011	Buy	2.7600	100	12:52:16 PM
[8]	2217.	Toro Holdings Interactive Brokers	XXXX023	9/29/2011	Buy	2.9000	100	12:04:44 PM
[8]	2218.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5200	500	1:24:17 PM
[8]	2219.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5200	500	2:33:58 PM
[8]	2220.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5200	1,000	3:57:45 PM
[8]	2221.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5500	500	11:18:26 AM
[4]	2222.	Montgomery St Scottrade	XXXXX147	9/30/2011	Sell	2.5500	500	11:20:10 AM
[8]	2223.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5500	500	11:37:45 AM
[8]	2224.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5500	500	12:47:30 PM
[8]	2225.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5500	900	3:05:24 PM
[6]	2226.	Toro Holdings Scottrade	XXXXX404	9/30/2011	Sell	2.5500	500	3:37:36 PM
[4]	2227.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.5800	1,000	3:42:36 PM
[4]	2228.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.5800	1,000	3:43:06 PM
[8]	2229.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5800	500	3:43:05 PM
[8]	2230.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5800	500	3:43:42 PM
[4]	2231.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.5800	500	3:43:43 PM
[8]	2232.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.5900	1,000	3:58:51 PM
[4]	2233.	Montgomery St Scottrade	XXXXX147	9/30/2011	Sell	2.5900	1,000	3:58:52 PM
[8]	2234.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.6000	100	3:05:37 PM
[8]	2235.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.6000	100	3:38:02 PM
[4]	2236.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.6000	500	3:43:52 PM
[8]	2237.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.6500	100	12:48:38 PM
[8]	2238.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.6500	100	1:24:32 PM
[8]	2239.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.6500	100	3:47:15 PM
[8]	2240.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.6500	500	3:45:22 PM
[4]	2241.	Montgomery St Scottrade	XXXXX147	9/30/2011	Sell	2.6500	500	3:45:23 PM
[8]	2242.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.7000	100	11:20:53 AM
[8]	2243.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.7000	100	11:39:21 AM
[8]	2244.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.7000	100	2:34:45 PM
[4]	2245.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.7000	1,000	3:46:50 PM
[8]	2246.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.7000	1,000	3:46:49 PM
[8]	2247.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.7000	100	3:49:24 PM
[8]	2248.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	3.0000	100	3:59:15 PM
[8]	2249.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Sell	2.6000	1,000	3:59:20 PM
[4]	2250.	Montgomery St Scottrade	XXXXX147	10/3/2011	Sell	2.7000	1,000	1:45:04 PM
[8]	2251.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Sell	2.7000	700	1:57:29 PM
[8]	2252.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Sell	2.7000	50	1:59:49 PM
[8]	2253.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Sell	2.7000	500	1:59:47 PM
[8]	2254.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Buy	2.7800	100	1:45:36 PM
[8]	2255.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Buy	2.8000	500	11:27:00 AM
[4]	2256.	Montgomery St Scottrade	XXXXX147	10/3/2011	Sell	2.8000	500	11:27:00 AM
[4]	2257.	Montgomery St Scottrade	XXXXX147	10/3/2011	Sell	2.8000	925	11:27:10 AM
[4]	2258.	Montgomery St Scottrade	XXXXX147	10/3/2011	Sell	2.9000	75	11:26:57 AM
[8]	2259.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Buy	2.9500	100	10:30:58 AM
[8]	2260.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Buy	2.9500	100	10:31:32 AM
[4]	2261.	Montgomery St Scottrade	XXXXX147	10/3/2011	Sell	2.9700	1,000	10:20:19 AM
[8]	2262.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Buy	3.0000	500	10:05:52 AM
[8]	2263.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Buy	3.0000	100	10:06:45 AM
[4]	2264.	Montgomery St Scottrade	XXXXX147	10/3/2011	Buy	3.0000	100	1:57:59 PM
[4]	2265.	Montgomery St Scottrade	XXXXX147	10/3/2011	Buy	3.0000	100	2:00:49 PM
[4]	2266.	Montgomery St Scottrade	XXXXX147	10/3/2011	Buy	3.0000	100	3:59:35 PM
[4]	2267.	Montgomery St Scottrade	XXXXX147	10/3/2011	Buy	3.0000	100	3:59:48 PM
[4]	2268.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	500	1:36:47 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[4]	2269.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	500	1:39:15 PM
[4]	2270.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	400	1:46:55 PM
[4]	2271.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	500	1:48:13 PM
[4]	2272.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	600	2:34:30 PM
[4]	2273.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	500	2:39:11 PM
[4]	2274.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	500	2:44:21 PM
[8]	2275.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Buy	2.5000	1,000	2:51:35 PM
[4]	2276.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	1,000	2:51:35 PM
[4]	2277.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	500	3:01:56 PM
[8]	2278.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Sell	2.5000	750	3:04:42 PM
[8]	2279.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Sell	2.5000	1,000	3:10:02 PM
[8]	2280.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Sell	2.5000	900	3:11:48 PM
[8]	2281.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Sell	2.5000	500	3:20:11 PM
[4]	2282.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	2,000	3:59:51 PM
[8]	2283.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Buy	2.5500	500	1:49:13 PM
[4]	2284.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5500	500	1:49:13 PM
[8]	2285.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Buy	2.6500	100	1:47:40 PM
[8]	2286.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Buy	2.6500	100	1:49:54 PM
[4]	2287.	Montgomery St Scottrade	XXXXX147	10/4/2011	Buy	2.6500	100	1:51:01 PM
[8]	2288.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Buy	2.6500	100	2:45:45 PM
[8]	2289.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Buy	2.6500	100	3:23:03 PM
[8]	2290.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Buy	2.0000	25	9:30:16 AM
[4]	2291.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.4500	100	2:19:38 PM
[4]	2292.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.4500	2,400	2:16:21 PM
[8]	2293.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.4500	2,500	2:16:20 PM
[8]	2294.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.4500	300	2:19:38 PM
[4]	2295.	Montgomery St Scottrade	XXXXX147	10/5/2011	Sell	2.4500	2,800	3:52:20 PM
[4]	2296.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.4900	500	2:14:30 PM
[8]	2297.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Buy	2.4900	100	2:15:44 PM
[4]	2298.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.4900	100	2:18:27 PM
[4]	2299.	Montgomery St Scottrade	XXXXX147	10/5/2011	Sell	2.4900	200	3:52:15 PM
[4]	2300.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.5000	1,200	11:45:39 AM
[8]	2301.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.5000	1,200	11:45:38 AM
[8]	2302.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.5000	1,800	11:45:47 AM
[4]	2303.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.5000	1,500	3:34:51 PM
[4]	2304.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.7000	100	2:36:12 PM
[4]	2305.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.7500	1,000	9:51:14 AM
[4]	2306.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.7500	1,000	9:51:14 AM
[8]	2307.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.7500	2,000	9:51:14 AM
[8]	2308.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Buy	2.7500	175	11:46:53 AM
[8]	2309.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Buy	2.8900	100	9:41:04 AM
[8]	2310.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Buy	2.8900	100	9:52:16 AM
[4]	2311.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.9000	100	3:45:09 PM
[8]	2312.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Buy	2.9000	100	3:53:19 PM
[4]	2313.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	3.0000	100	3:55:59 PM
[4]	2314.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5000	500	2:53:42 PM
[4]	2315.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5000	400	2:54:21 PM
[8]	2316.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.5000	1,000	2:56:17 PM
[4]	2317.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5000	1,000	2:56:18 PM
[4]	2318.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5100	100	2:53:38 PM
[4]	2319.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5100	400	2:53:39 PM
[4]	2320.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5300	100	2:54:19 PM
[4]	2321.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5500	1,500	1:22:08 PM
[8]	2322.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.5500	1,000	1:23:43 PM
[4]	2323.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5500	400	1:24:13 PM
[4]	2324.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5500	1,000	1:23:43 PM
[8]	2325.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.5500	100	3:36:18 PM
[8]	2326.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.5500	100	3:42:56 PM
[8]	2327.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.5800	100	2:55:02 PM
[8]	2328.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Sell	2.6000	100	11:14:48 AM
[4]	2329.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.6000	600	1:06:54 PM
[8]	2330.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.6000	500	1:24:23 PM
[8]	2331.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.6000	100	2:56:49 PM
[8]	2332.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.6500	1,000	1:21:26 PM
[4]	2333.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.6600	600	1:21:20 PM
[4]	2334.	Montgomery St Scottrade	XXXXX147	10/6/2011	Buy	2.6700	100	1:26:13 PM
[8]	2335.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.7000	100	1:20:14 PM
[8]	2336.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.7000	196	1:20:14 PM
[8]	2337.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.7000	704	1:20:23 PM
[8]	2338.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.7300	100	1:20:47 PM
[4]	2339.	Montgomery St Scottrade	XXXXX147	10/6/2011	Buy	3.0000	100	1:38:51 PM
[4]	2340.	Montgomery St Scottrade	XXXXX147	10/7/2011	Buy	2.4000	200	3:52:06 PM
[4]	2341.	Montgomery St Scottrade	XXXXX147	10/7/2011	Buy	2.4000	200	3:52:32 PM
[4]	2342.	Montgomery St Scottrade	XXXXX147	10/7/2011	Buy	2.4000	500	3:52:24 PM
[8]	2343.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	Buy	2.5000	2,700	11:55:09 AM
[4]	2344.	Montgomery St Scottrade	XXXXX147	10/7/2011	Sell	2.5000	2,700	11:55:10 AM
[8]	2345.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	Sell	2.5000	1,500	11:58:41 AM
[8]	2346.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	Buy	2.5000	500	1:24:27 PM
[8]	2347.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	Buy	2.6000	1,000	11:54:19 AM
[8]	2348.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	Buy	2.7500	100	1:24:52 PM
[8]	2349.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	Buy	2.7500	100	2:54:35 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	2350.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	Buy	2.7500	100	3:53:25 PM
[8]	2351.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.5100	1,000	10:40:13 AM
[8]	2352.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.6600	100	3:08:18 PM
[4]	2353.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7000	100	11:18:56 AM
[4]	2354.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7000	100	11:18:56 AM
[4]	2355.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7000	100	11:18:56 AM
[4]	2356.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7500	500	9:37:00 AM
[4]	2357.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7500	300	10:33:12 AM
[4]	2358.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7500	200	10:41:08 AM
[4]	2359.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7500	1,000	11:21:32 AM
[8]	2360.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.7500	1,000	11:21:31 AM
[4]	2361.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7500	2,000	2:31:40 PM
[8]	2362.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.7500	2,000	2:31:39 PM
[4]	2363.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7600	500	2:31:32 PM
[4]	2364.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7600	500	2:32:35 PM
[4]	2365.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8000	200	2:33:50 PM
[4]	2366.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8000	400	2:33:14 PM
[4]	2367.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8000	1,400	2:33:45 PM
[8]	2368.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.8000	200	2:33:50 PM
[8]	2369.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.8000	1,000	2:36:01 PM
[4]	2370.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8000	1,000	2:36:01 PM
[4]	2371.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8000	100	3:12:16 PM
[4]	2372.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8800	200	11:23:35 AM
[4]	2373.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.9000	1,000	12:02:53 PM
[8]	2374.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Buy	2.9000	300	12:04:47 PM
[8]	2375.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Buy	2.9000	100	12:06:19 PM
[4]	2376.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.9000	3,000	12:07:57 PM
[6]	2377.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.9000	3,000	12:07:57 PM
[8]	2378.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.9000	100	2:36:39 PM
[4]	2379.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.9000	100	2:36:39 PM
[4]	2380.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.9000	200	3:57:05 PM
[4]	2381.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.9500	200	10:43:20 AM
[4]	2382.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.9500	200	12:10:36 PM
[4]	2383.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.5000	800	3:55:03 PM
[8]	2384.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Sell	2.6000	1,800	2:33:10 PM
[8]	2385.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Sell	2.6000	100	2:34:24 PM
[6]	2386.	Toro Holdings Scottrade	XXXXX404	10/11/2011	Sell	2.6000	800	2:37:01 PM
[8]	2387.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Sell	2.6000	800	2:41:56 PM
[4]	2388.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.6000	500	3:37:35 PM
[8]	2389.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.6000	500	3:37:35 PM
[8]	2390.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.6000	200	3:56:11 PM
[8]	2391.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.6000	300	3:56:16 PM
[6]	2392.	Toro Holdings Scottrade	XXXXX404	10/11/2011	Buy	2.6000	100	3:58:16 PM
[6]	2393.	Toro Holdings Scottrade	XXXXX404	10/11/2011	Buy	2.6000	900	3:58:42 PM
[4]	2394.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.6400	200	3:44:50 PM
[4]	2395.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.6400	200	3:45:08 PM
[8]	2396.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.6400	500	3:44:50 PM
[8]	2397.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.6400	200	3:45:08 PM
[6]	2398.	Toro Holdings Scottrade	XXXXX404	10/11/2011	Sell	2.6600	900	12:53:00 PM
[6]	2399.	Toro Holdings Scottrade	XXXXX404	10/11/2011	Sell	2.6600	575	12:53:36 PM
[8]	2400.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	1,000	12:11:35 PM
[4]	2401.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.7000	2,000	12:11:36 PM
[8]	2402.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	50	2:20:10 PM
[8]	2403.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	200	2:22:18 PM
[8]	2404.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	1,500	2:22:00 PM
[4]	2405.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.7000	1,500	2:22:01 PM
[8]	2406.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Sell	2.7000	100	2:41:55 PM
[8]	2407.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	100	2:42:10 PM
[8]	2408.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	100	3:47:23 PM
[8]	2409.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	100	3:55:15 PM
[8]	2410.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	100	3:56:25 PM
[6]	2411.	Toro Holdings Scottrade	XXXXX404	10/11/2011	Buy	2.7000	100	3:58:35 PM
[6]	2412.	Toro Holdings Scottrade	XXXXX404	10/11/2011	Buy	2.7000	100	3:59:00 PM
[4]	2413.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.7400	500	2:21:55 PM
[8]	2414.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7400	500	2:21:55 PM
[8]	2415.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7500	200	12:07:15 PM
[8]	2416.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7500	1,300	12:06:44 PM
[8]	2417.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7500	500	1:17:55 PM
[8]	2418.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7500	500	1:19:01 PM
[8]	2419.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7500	400	1:19:28 PM
[8]	2420.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7500	500	1:20:52 PM
[8]	2421.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	500	12:07:06 PM
[8]	2422.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	100	12:07:29 PM
[8]	2423.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	300	12:09:44 PM
[8]	2424.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	100	12:12:09 PM
[8]	2425.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	100	12:54:02 PM
[8]	2426.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	100	1:21:22 PM
[8]	2427.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	100	1:22:42 PM
[8]	2428.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	100	2:23:11 PM
[8]	2429.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.9000	100	2:23:11 PM
[8]	2430.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Sell	2.5500	1,100	2:51:59 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[4]	2431.	Montgomery St Scottrade	XXXXX147	10/12/2011	Sell	2.5500	1,500	3:42:42 PM
[8]	2432.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Buy	2.6600	100	12:46:12 PM
[8]	2433.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Buy	2.7000	500	11:02:17 AM
[8]	2434.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Buy	2.7000	250	11:03:49 AM
[8]	2435.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Buy	2.7000	400	12:46:30 PM
[8]	2436.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Buy	2.7000	100	2:52:24 PM
[8]	2437.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Buy	2.7000	100	3:43:15 PM
[4]	2438.	Montgomery St Scottrade	XXXXX147	10/12/2011	Buy	2.7500	2,500	12:52:57 PM
[8]	2439.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Sell	2.7500	2,500	12:52:56 PM
[8]	2440.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Buy	2.8000	300	12:47:06 PM
[8]	2441.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Buy	2.8000	100	1:05:45 PM
[4]	2442.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0000	2,500	3:18:22 PM
[8]	2443.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Sell	2.0000	1,600	3:56:56 PM
[4]	2444.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0100	500	3:33:20 PM
[8]	2445.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0100	1,000	3:48:59 PM
[4]	2446.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0100	1,000	3:49:57 PM
[4]	2447.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0100	500	3:51:08 PM
[8]	2448.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0400	500	3:24:11 PM
[8]	2449.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0400	1,000	3:24:12 PM
[4]	2450.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0400	500	3:24:11 PM
[4]	2451.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0400	500	3:24:33 PM
[4]	2452.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0400	1,000	3:24:12 PM
[8]	2453.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0400	500	3:24:32 PM
[8]	2454.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Sell	2.0500	1,100	11:47:13 AM
[8]	2455.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Sell	2.0500	500	11:47:50 AM
[8]	2456.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Sell	2.0500	600	11:54:06 AM
[8]	2457.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0500	300	3:19:28 PM
[8]	2458.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0500	1,000	3:20:43 PM
[4]	2459.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0500	1,000	3:20:43 PM
[4]	2460.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0600	1,000	2:00:29 PM
[8]	2461.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0800	1,000	3:48:10 PM
[8]	2462.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.1000	1,800	3:22:05 PM
[4]	2463.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.1500	1,000	2:31:26 PM
[8]	2464.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.1500	100	3:34:16 PM
[8]	2465.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.1500	100	3:51:35 PM
[8]	2466.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.1500	100	3:57:14 PM
[8]	2467.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.1500	100	3:59:58 PM
[8]	2468.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.1900	100	2:31:44 PM
[8]	2469.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2000	100	3:18:40 PM
[8]	2470.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2000	100	3:24:44 PM
[8]	2471.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2400	100	2:00:44 PM
[8]	2472.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2500	100	11:16:12 AM
[8]	2473.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2500	200	11:36:08 AM
[8]	2474.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2500	500	11:42:24 AM
[8]	2475.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2500	100	2:42:28 PM
[8]	2476.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2500	100	3:21:15 PM
[8]	2477.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.2500	100	3:22:01 PM
[8]	2478.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.3000	100	10:06:07 AM
[8]	2479.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.3000	1,400	10:05:55 AM
[8]	2480.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Sell	2.5500	1,000	9:38:34 AM
[8]	2481.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.7000	100	9:38:56 AM
[8]	2482.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.7000	100	10:08:31 AM
[6]	2483.	Toro Holdings Scottrade	XXXXX404	10/14/2011	Buy	2.2500	1,000	1:44:21 PM
[8]	2484.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Sell	2.2500	1,000	1:44:21 PM
[8]	2485.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Buy	2.3000	100	2:00:32 PM
[8]	2486.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Buy	2.3000	100	2:00:55 PM
[6]	2487.	Toro Holdings Scottrade	XXXXX404	10/14/2011	Buy	2.3000	100	2:34:29 PM
[8]	2488.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Sell	2.3000	4,000	3:39:35 PM
[8]	2489.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Sell	2.3000	300	3:56:50 PM
[6]	2490.	Toro Holdings Scottrade	XXXXX404	10/14/2011	Buy	2.3900	100	1:47:33 PM
[8]	2491.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Buy	2.4000	500	3:40:08 PM
[8]	2492.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Buy	2.4500	100	1:39:42 PM
[8]	2493.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Buy	2.4500	100	3:40:29 PM
[8]	2494.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Buy	2.5000	100	3:59:23 PM
[4]	2495.	Montgomery St Scottrade	XXXXX147	10/14/2011	Buy	2.5500	100	3:57:22 PM
[4]	2496.	Montgomery St Scottrade	XXXXX147	10/14/2011	Buy	2.6500	100	3:59:57 PM
[8]	2497.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.1000	400	9:46:20 AM
[8]	2498.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.1000	1,000	12:12:20 PM
[8]	2499.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.1000	700	1:22:21 PM
[4]	2500.	Montgomery St Scottrade	XXXXX147	10/18/2011	Sell	2.2000	200	10:17:00 AM
[8]	2501.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Buy	2.2000	100	12:13:21 PM
[4]	2502.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2000	100	1:24:22 PM
[4]	2503.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2000	2,000	2:20:59 PM
[8]	2504.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2000	2,100	2:20:58 PM
[8]	2505.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2200	500	12:30:40 PM
[4]	2506.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2400	1,000	1:26:52 PM
[8]	2507.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2400	1,000	1:26:51 PM
[8]	2508.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Buy	2.2500	100	9:47:32 AM
[4]	2509.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2500	1,000	2:19:20 PM
[4]	2510.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2500	1,000	2:19:38 PM
[8]	2511.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2500	1,000	2:19:37 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[4]	2512.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2500	800	2:22:42 PM
[8]	2513.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2500	800	2:22:42 PM
[4]	2514.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2500	800	3:29:36 PM
[4]	2515.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.5000	100	1:23:08 PM
[4]	2516.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.5000	100	1:28:53 PM
[4]	2517.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.5000	100	2:23:52 PM
[4]	2518.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.5000	100	3:31:22 PM
[4]	2519.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.5000	500	3:31:46 PM
[4]	2520.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.5000	500	3:32:32 PM
[4]	2521.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.5400	400	3:33:12 PM
[4]	2522.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.6000	500	3:33:49 PM
[4]	2523.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.6500	100	3:36:21 PM
[4]	2524.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.6500	300	3:58:17 PM
[4]	2525.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.6500	400	3:58:52 PM
[4]	2526.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.6500	200	3:59:19 PM
[6]	2527.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.3000	100	11:06:38 AM
[6]	2528.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.3000	1,500	11:06:35 AM
[8]	2529.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.3000	78	2:44:42 PM
[8]	2530.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.3200	1,000	3:58:50 PM
[6]	2531.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.3200	1,000	3:58:51 PM
[8]	2532.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.3500	72	3:11:27 PM
[8]	2533.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.3500	328	3:12:04 PM
[6]	2534.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.3500	72	3:11:28 PM
[6]	2535.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.3500	328	3:12:04 PM
[8]	2536.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.3500	1,000	3:57:23 PM
[8]	2537.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.4000	1,000	3:04:58 PM
[6]	2538.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.4000	1,000	3:04:59 PM
[8]	2539.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	322	2:09:47 PM
[8]	2540.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	2,178	2:08:41 PM
[6]	2541.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.5000	2,178	2:08:42 PM
[6]	2542.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.5000	100	2:09:59 PM
[6]	2543.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.5000	100	2:10:16 PM
[6]	2544.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.5000	500	2:09:47 PM
[8]	2545.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	100	2:09:58 PM
[8]	2546.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	100	2:10:16 PM
[8]	2547.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	100	2:10:50 PM
[4]	2548.	Montgomery St Scottrade	XXXXX147	10/19/2011	Sell	2.5000	500	2:12:41 PM
[4]	2549.	Montgomery St Scottrade	XXXXX147	10/19/2011	Buy	2.5500	500	10:59:25 AM
[4]	2550.	Montgomery St Scottrade	XXXXX147	10/19/2011	Buy	2.5500	300	11:03:15 AM
[4]	2551.	Montgomery St Scottrade	XXXXX147	10/19/2011	Buy	2.5500	200	11:08:08 AM
[4]	2552.	Montgomery St Scottrade	XXXXX147	10/19/2011	Sell	2.5500	500	2:17:42 PM
[8]	2553.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6000	300	2:03:08 PM
[8]	2554.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6000	500	2:04:08 PM
[8]	2555.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6000	400	2:04:47 PM
[8]	2556.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6000	300	2:05:11 PM
[8]	2557.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6000	200	2:06:10 PM
[6]	2558.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.6000	85	2:08:37 PM
[6]	2559.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.6000	100	2:08:35 PM
[6]	2560.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.6000	100	2:08:35 PM
[6]	2561.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.6000	337	2:08:33 PM
[8]	2562.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6000	100	2:08:56 PM
[8]	2563.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6400	100	3:05:19 PM
[8]	2564.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6400	200	3:12:22 PM
[8]	2565.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6400	122	3:12:58 PM
[8]	2566.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6500	100	2:13:09 PM
[8]	2567.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6500	100	2:18:03 PM
[8]	2568.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6500	100	2:53:20 PM
[4]	2569.	Montgomery St Scottrade	XXXXX147	10/19/2011	Buy	2.6500	100	3:17:46 PM
[8]	2570.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6500	100	3:57:51 PM
[8]	2571.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6500	100	3:59:20 PM
[6]	2572.	Toro Holdings Scottrade	XXXXX404	10/20/2011	Sell	2.2000	3,000	3:45:47 PM
[6]	2573.	Toro Holdings Scottrade	XXXXX404	10/20/2011	Sell	2.2000	1,000	3:51:21 PM
[4]	2574.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.3000	3,000	10:56:41 AM
[8]	2575.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Sell	2.3000	3,000	10:56:40 AM
[4]	2576.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.3000	500	3:37:04 PM
[8]	2577.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Buy	2.3500	1,000	1:00:28 PM
[6]	2578.	Toro Holdings Scottrade	XXXXX404	10/20/2011	Sell	2.3500	1,000	1:00:28 PM
[4]	2579.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.5000	500	3:37:23 PM
[4]	2580.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.5000	500	3:39:29 PM
[4]	2581.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.5000	500	3:39:44 PM
[4]	2582.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.5000	500	3:43:39 PM
[4]	2583.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.5000	400	3:44:35 PM
[4]	2584.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.5000	100	3:46:03 PM
[8]	2585.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Buy	2.5000	100	3:48:20 PM
[8]	2586.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Buy	2.5000	100	3:51:49 PM
[8]	2587.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Buy	2.6500	100	9:43:44 AM
[8]	2588.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Buy	2.6500	100	10:57:30 AM
[8]	2589.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Buy	2.6500	200	1:01:08 PM
[6]	2590.	Toro Holdings Scottrade	XXXXX404	10/21/2011	Sell	2.1500	100	10:56:35 AM
[6]	2591.	Toro Holdings Scottrade	XXXXX404	10/21/2011	Sell	2.1500	1,410	10:56:38 AM
[8]	2592.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Buy	2.1500	1,500	11:29:46 AM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[4]	2593.	Montgomery St Scottrade	XXXXX147	10/21/2011	Sell	2.1500	2,000	11:29:47 AM
[8]	2594.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Sell	2.1500	800	3:40:44 PM
[8]	2595.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Sell	2.1500	1,000	3:40:41 PM
[6]	2596.	Toro Holdings Scottrade	XXXXX404	10/21/2011	Sell	2.2500	800	10:56:32 AM
[6]	2597.	Toro Holdings Scottrade	XXXXX404	10/21/2011	Sell	2.2600	100	10:56:26 AM
[6]	2598.	Toro Holdings Scottrade	XXXXX404	10/21/2011	Sell	2.3000	90	10:56:13 AM
[4]	2599.	Montgomery St Scottrade	XXXXX147	10/21/2011	Buy	2.4000	1,000	10:12:16 AM
[8]	2600.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Sell	2.4000	1,000	10:12:16 AM
[8]	2601.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Buy	2.4000	100	10:56:59 AM
[8]	2602.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Buy	2.5000	100	3:44:03 PM
[8]	2603.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Buy	2.6500	100	10:12:44 AM
[8]	2604.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Buy	2.6500	100	11:30:26 AM
[4]	2605.	Montgomery St Scottrade	XXXXX147	10/24/2011	Sell	2.1000	2,000	3:41:05 PM
[8]	2606.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sellsh	2.1000	97	3:54:36 PM
[8]	2607.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.1500	100	3:25:56 PM
[8]	2608.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.1500	400	3:27:16 PM
[8]	2609.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.1500	500	3:25:53 PM
[4]	2610.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.1500	300	3:30:12 PM
[4]	2611.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.1500	400	3:27:16 PM
[8]	2612.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.1500	500	3:30:11 PM
[8]	2613.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.2000	1,300	2:56:56 PM
[4]	2614.	Montgomery St Scottrade	XXXXX147	10/24/2011	Sell	2.2000	2,000	3:00:14 PM
[4]	2615.	Montgomery St Scottrade	XXXXX147	10/24/2011	Sell	2.2000	100	3:01:46 PM
[4]	2616.	Montgomery St Scottrade	XXXXX147	10/24/2011	Sell	2.2000	1,000	3:01:44 PM
[8]	2617.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.2100	200	2:56:54 PM
[4]	2618.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.2200	1,600	3:24:19 PM
[8]	2619.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.2500	1,000	2:00:49 PM
[4]	2620.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.3000	2,000	10:20:38 AM
[8]	2621.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.3000	2,000	10:20:37 AM
[4]	2622.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.3000	1,500	2:00:39 PM
[8]	2623.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.3000	1,500	2:00:39 PM
[8]	2624.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Buy	2.3000	100	3:03:51 PM
[8]	2625.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sellsh	2.3000	100	3:31:23 PM
[4]	2626.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.3000	200	3:31:24 PM
[8]	2627.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Buy	2.3000	100	3:44:45 PM
[8]	2628.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Buy	2.3000	97	3:55:45 PM
[8]	2629.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.3100	100	10:20:29 AM
[8]	2630.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.3100	100	10:20:29 AM
[4]	2631.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.4000	100	10:17:26 AM
[4]	2632.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.4000	900	10:17:29 AM
[8]	2633.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Buy	2.4500	100	10:18:41 AM
[8]	2634.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Buy	2.4500	100	10:18:41 AM
[8]	2635.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Buy	2.4500	500	1:37:23 PM
[8]	2636.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Buy	2.4500	100	2:04:19 PM
[8]	2637.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Buy	2.4500	100	2:04:36 PM
[4]	2638.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.5000	700	10:35:03 AM
[4]	2639.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.6000	300	10:39:43 AM
[8]	2640.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.2000	400	3:09:28 PM
[8]	2641.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.2000	1,600	3:09:32 PM
[6]	2642.	Toro Holdings Scottrade	XXXXX404	10/25/2011	Buy	2.2300	200	3:11:28 PM
[6]	2643.	Toro Holdings Scottrade	XXXXX404	10/25/2011	Buy	2.2300	300	3:12:39 PM
[8]	2644.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.3500	100	3:53:24 PM
[8]	2645.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.3500	100	3:53:24 PM
[6]	2646.	Toro Holdings Scottrade	XXXXX404	10/25/2011	Buy	2.3900	100	3:56:14 PM
[8]	2647.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.3900	100	3:56:14 PM
[8]	2648.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.3900	200	3:56:14 PM
[8]	2649.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.4900	100	3:12:26 PM
[8]	2650.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.4900	100	3:13:43 PM
[8]	2651.	Toro Holdings Interactive Brokers	XXXX023	10/25/2011	Buy	2.5000	100	3:56:55 PM
[8]	2652.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Sell	2.3500	1,000	3:12:27 PM
[6]	2653.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.3500	1,000	3:12:27 PM
[8]	2654.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4000	200	9:33:38 AM
[8]	2655.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4000	100	10:42:34 AM
[8]	2656.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4000	100	10:58:22 AM
[8]	2657.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4000	100	11:02:59 AM
[8]	2658.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4500	500	9:34:26 AM
[8]	2659.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4500	300	9:34:52 AM
[8]	2660.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4500	100	11:15:11 AM
[8]	2661.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4500	100	11:32:27 AM
[8]	2662.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4500	300	11:49:01 AM
[8]	2663.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4500	600	11:53:39 AM
[8]	2664.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4500	200	11:54:06 AM
[8]	2665.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4500	100	11:54:49 AM
[6]	2666.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.4500	500	11:56:41 AM
[6]	2667.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.4500	99	3:06:28 PM
[6]	2668.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.4500	2,000	3:06:26 PM
[8]	2669.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Sell	2.4500	2,000	3:06:25 PM
[6]	2670.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.4900	1,000	9:49:06 AM
[8]	2671.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4900	200	9:50:00 AM
[8]	2672.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.4900	400	9:50:35 AM
[8]	2673.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.5000	100	9:38:08 AM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[8]	2674.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.5000	100	11:57:15 AM
[8]	2675.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.5000	1,000	12:05:24 PM
[6]	2676.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.5000	3,500	12:41:31 PM
[8]	2677.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Sell	2.5000	3,500	12:41:31 PM
[6]	2678.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.5000	100	3:14:52 PM
[6]	2679.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.5000	600	3:42:47 PM
[6]	2680.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.5500	1,000	12:55:37 PM
[8]	2681.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Sell	2.5500	1,000	12:55:36 PM
[8]	2682.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.6500	100	12:02:10 PM
[8]	2683.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Buy	2.6500	100	12:04:29 PM
[6]	2684.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.6500	100	1:10:35 PM
[8]	2685.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.4000	100	2:53:52 PM
[8]	2686.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.4000	100	2:53:52 PM
[4]	2687.	Montgomery St Scottrade	XXXXX147	10/27/2011	Buy	2.6500	500	9:30:17 AM
[4]	2688.	Montgomery St Scottrade	XXXXX147	10/27/2011	Buy	2.6500	200	11:34:58 AM
[8]	2689.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.6500	100	2:54:28 PM
[8]	2690.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.6500	500	3:03:14 PM
[8]	2691.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.6500	600	3:03:14 PM
[8]	2692.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.6500	300	3:03:52 PM
[8]	2693.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.6500	1,000	3:04:53 PM
[8]	2694.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.6500	300	3:05:24 PM
[8]	2695.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.6500	500	3:06:59 PM
[8]	2696.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.7000	250	3:35:52 PM
[6]	2697.	Toro Holdings Scottrade	XXXXX404	10/27/2011	Sell	2.7000	999	3:46:14 PM
[8]	2698.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.7000	1,299	3:52:20 PM
[6]	2699.	Toro Holdings Scottrade	XXXXX404	10/27/2011	Sell	2.7000	3,100	3:52:21 PM
[9]	2700.	Montgomery St Fidelity	XXXXXX721	10/27/2011	Buy	2.7000	800	3:52:20 PM
[8]	2701.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.7500	500	3:07:29 PM
[8]	2702.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.7500	300	3:07:55 PM
[8]	2703.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.7500	500	3:08:19 PM
[8]	2704.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.7500	200	3:09:07 PM
[4]	2705.	Montgomery St Scottrade	XXXXX147	10/27/2011	Buy	2.8000	250	3:34:11 PM
[4]	2706.	Montgomery St Scottrade	XXXXX147	10/27/2011	Buy	2.8000	750	3:35:39 PM
[8]	2707.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Sell	2.8000	750	3:35:39 PM
[8]	2708.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.8500	100	3:53:10 PM
[8]	2709.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	3.0000	100	3:11:14 PM
[8]	2710.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	3.0000	100	3:46:55 PM
[8]	2711.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	3.0000	100	3:59:09 PM
[6]	2712.	Toro Holdings Scottrade	XXXXX404	10/28/2011	Sell	2.7500	1,200	10:21:03 AM
[8]	2713.	Toro Holdings Interactive Brokers	XXXX023	10/28/2011	Sell	2.8000	1,850	10:15:24 AM
[8]	2714.	Toro Holdings Interactive Brokers	XXXX023	10/28/2011	Buy	2.8000	500	3:38:37 PM
[8]	2715.	Toro Holdings Interactive Brokers	XXXX023	10/28/2011	Sell	2.8500	150	10:15:21 AM
[8]	2716.	Toro Holdings Interactive Brokers	XXXX023	10/28/2011	Buy	2.9500	100	10:21:20 AM
[8]	2717.	Toro Holdings Interactive Brokers	XXXX023	10/28/2011	Buy	2.9500	201	1:29:21 PM
[8]	2718.	Toro Holdings Interactive Brokers	XXXX023	10/28/2011	Buy	2.9500	100	3:38:59 PM
[8]	2719.	Toro Holdings Interactive Brokers	XXXX023	10/28/2011	Buy	2.9500	500	3:59:12 PM
[8]	2720.	Toro Holdings Interactive Brokers	XXXX023	10/28/2011	Buy	2.9500	100	3:59:55 PM
[6]	2721.	Toro Holdings Scottrade	XXXXX404	11/2/2011	Buy	2.9000	500	3:39:40 PM
[6]	2722.	Toro Holdings Scottrade	XXXXX404	11/2/2011	Buy	3.0000	200	3:43:27 PM
[6]	2723.	Toro Holdings Scottrade	XXXXX404	11/3/2011	Buy	2.8500	300	2:47:12 PM
[6]	2724.	Toro Holdings Scottrade	XXXXX404	11/3/2011	Buy	2.9000	400	2:15:46 PM
[6]	2725.	Toro Holdings Scottrade	XXXXX404	11/3/2011	Buy	2.9000	400	2:49:13 PM
[8]	2726.	Toro Holdings Interactive Brokers	XXXX023	11/3/2011	Sell	2.9000	1,500	3:46:55 PM
[6]	2727.	Toro Holdings Scottrade	XXXXX404	11/3/2011	Buy	2.9100	400	3:27:34 PM
[6]	2728.	Toro Holdings Scottrade	XXXXX404	11/3/2011	Buy	2.9200	500	2:10:32 PM
[8]	2729.	Toro Holdings Interactive Brokers	XXXX023	11/3/2011	Sell	2.9200	500	2:10:31 PM
[8]	2730.	Toro Holdings Interactive Brokers	XXXX023	11/3/2011	Sell	2.9500	500	3:43:42 PM
[8]	2731.	Toro Holdings Interactive Brokers	XXXX023	11/3/2011	Sell	2.9500	1,500	3:44:46 PM
[6]	2732.	Toro Holdings Scottrade	XXXXX404	11/3/2011	Buy	3.0000	55	3:49:25 PM
[6]	2733.	Toro Holdings Scottrade	XXXXX404	11/3/2011	Buy	3.0000	145	3:50:00 PM
[4]	2734.	Montgomery St Scottrade	XXXXX147	11/4/2011	Sell	2.7500	2,000	3:05:58 PM
[4]	2735.	Montgomery St Scottrade	XXXXX147	11/4/2011	Sell	2.9000	500	10:02:53 AM
[8]	2736.	Toro Holdings Interactive Brokers	XXXX023	11/4/2011	Sell	2.9000	900	10:11:51 AM
[4]	2737.	Montgomery St Scottrade	XXXXX147	11/4/2011	Buy	3.0000	700	3:15:13 PM
[8]	2738.	Toro Holdings Interactive Brokers	XXXX023	11/4/2011	Sell	3.0000	800	3:15:13 PM
[6]	2739.	Toro Holdings Scottrade	XXXXX404	11/4/2011	Buy	3.2500	200	9:50:32 AM
[6]	2740.	Toro Holdings Scottrade	XXXXX404	11/4/2011	Buy	3.2500	200	3:06:50 PM
[6]	2741.	Toro Holdings Scottrade	XXXXX404	11/4/2011	Buy	3.2500	200	3:17:06 PM
[6]	2742.	Toro Holdings Scottrade	XXXXX404	11/4/2011	Buy	3.2500	500	3:51:44 PM
[6]	2743.	Toro Holdings Scottrade	XXXXX404	11/4/2011	Buy	3.2500	200	3:55:18 PM
[4]	2744.	Montgomery St Scottrade	XXXXX147	11/7/2011	Sell	2.4900	500	3:50:54 PM
[4]	2745.	Montgomery St Scottrade	XXXXX147	11/7/2011	Sell	2.4900	600	3:52:00 PM
[6]	2746.	Toro Holdings Scottrade	XXXXX404	11/7/2011	Sell	2.5400	600	12:28:13 PM
[6]	2747.	Toro Holdings Scottrade	XXXXX404	11/7/2011	Sell	2.5400	700	12:33:00 PM
[4]	2748.	Montgomery St Scottrade	XXXXX147	11/7/2011	Sell	2.5500	900	1:11:42 PM
[9]	2749.	Montgomery St Fidelity	XXXXXX721	11/7/2011	Sell	2.6000	800	2:29:00 PM
[6]	2750.	Toro Holdings Scottrade	XXXXX404	11/7/2011	Buy	2.9000	200	1:41:33 PM
[6]	2751.	Toro Holdings Scottrade	XXXXX404	11/7/2011	Buy	2.9000	200	2:39:46 PM
[6]	2752.	Toro Holdings Scottrade	XXXXX404	11/7/2011	Buy	2.9000	200	3:54:29 PM
[4]	2753.	Montgomery St Scottrade	XXXXX147	11/8/2011	Sell	2.6000	500	3:48:22 PM
[6]	2754.	Toro Holdings Scottrade	XXXXX404	11/8/2011	Buy	2.7300	200	3:49:43 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[6]	2755.	Toro Holdings Scottrade	XXXXX404	11/8/2011	Buy	2.7400	200	3:29:21 PM
[6]	2756.	Toro Holdings Scottrade	XXXXX404	11/8/2011	Buy	2.7400	100	3:57:29 PM
[6]	2757.	Toro Holdings Scottrade	XXXXX404	11/8/2011	Buy	2.7400	200	3:57:52 PM
[6]	2758.	Toro Holdings Scottrade	XXXXX404	11/8/2011	Buy	2.7900	100	3:58:20 PM
[6]	2759.	Toro Holdings Scottrade	XXXXX404	11/8/2011	Buy	2.8000	300	11:43:55 AM
[6]	2760.	Toro Holdings Scottrade	XXXXX404	11/10/2011	Buy	2.5000	100	3:52:17 PM
[6]	2761.	Toro Holdings Scottrade	XXXXX404	11/10/2011	Buy	2.5000	400	3:51:05 PM
[4]	2762.	Montgomery St Scottrade	XXXXX147	11/10/2011	Sell	2.5000	1,000	3:51:05 PM
[4]	2763.	Montgomery St Scottrade	XXXXX147	11/10/2011	Sell	2.5000	500	3:52:17 PM
[4]	2764.	Montgomery St Scottrade	XXXXX147	11/10/2011	Sell	2.5100	2,400	3:33:21 PM
[6]	2765.	Toro Holdings Scottrade	XXXXX404	11/10/2011	Sell	2.7500	800	10:18:18 AM
[9]	2766.	Montgomery St Fidelity	XXXXXX721	11/10/2011	Buy	2.7500	100	3:52:28 PM
[9]	2767.	Montgomery St Fidelity	XXXXXX721	11/10/2011	Buy	2.7500	200	3:54:25 PM
[9]	2768.	Montgomery St Fidelity	XXXXXX721	11/10/2011	Buy	2.7500	200	3:55:52 PM
[4]	2769.	Montgomery St Scottrade	XXXXX147	11/10/2011	Buy	3.0000	200	9:34:29 AM
[4]	2770.	Montgomery St Scottrade	XXXXX147	11/10/2011	Buy	3.0000	220	9:38:20 AM
[6]	2771.	Toro Holdings Scottrade	XXXXX404	11/10/2011	Buy	3.0000	100	10:19:44 AM
[9]	2772.	Montgomery St Fidelity	XXXXXX721	11/10/2011	Buy	3.1000	200	3:45:10 PM
[4]	2773.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	2.6500	1,000	9:53:23 AM
[4]	2774.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	2.6900	25	3:56:33 PM
[4]	2775.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	2.6900	100	3:57:09 PM
[4]	2776.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	2.7000	100	2:59:40 PM
[4]	2777.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	2.7000	400	3:01:45 PM
[9]	2778.	Montgomery St Fidelity	XXXXXX721	11/11/2011	Sell	2.7000	500	3:01:45 PM
[9]	2779.	Montgomery St Fidelity	XXXXXX721	11/11/2011	Buy	2.9000	100	3:04:06 PM
[9]	2780.	Montgomery St Fidelity	XXXXXX721	11/11/2011	Buy	2.9000	100	3:30:46 PM
[4]	2781.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	2.9900	100	3:58:50 PM
[9]	2782.	Montgomery St Fidelity	XXXXXX721	11/11/2011	Buy	2.9900	100	3:32:37 PM
[4]	2783.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	3.0500	200	12:48:07 PM
[4]	2784.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	3.1000	100	9:54:11 AM
[4]	2785.	Montgomery St Scottrade	XXXXX147	11/16/2011	Sell	2.5100	1,000	9:34:23 AM
[4]	2786.	Montgomery St Scottrade	XXXXX147	11/16/2011	Sell	2.5100	745	11:08:14 AM
[6]	2787.	Toro Holdings Scottrade	XXXXX404	11/16/2011	Buy	2.7500	100	11:48:32 AM
[4]	2788.	Montgomery St Scottrade	XXXXX147	11/16/2011	Buy	3.0500	200	3:51:28 PM
[4]	2789.	Montgomery St Scottrade	XXXXX147	11/17/2011	Buy	2.7500	100	12:34:54 PM
[4]	2790.	Montgomery St Scottrade	XXXXX147	11/17/2011	Buy	2.7500	100	12:34:55 PM
[4]	2791.	Montgomery St Scottrade	XXXXX147	11/17/2011	Buy	2.7500	100	12:34:57 PM
[4]	2792.	Montgomery St Scottrade	XXXXX147	11/17/2011	Buy	2.7500	200	12:35:01 PM
[4]	2793.	Montgomery St Scottrade	XXXXX147	11/17/2011	Buy	2.8500	300	1:03:40 PM
[9]	2794.	Montgomery St Fidelity	XXXXXX721	11/17/2011	Sell	2.8500	200	1:03:39 PM
[4]	2795.	Montgomery St Scottrade	XXXXX147	11/21/2011	Buy	2.4100	100	3:56:23 PM
[6]	2796.	Toro Holdings Scottrade	XXXXX404	11/21/2011	Sell	2.4200	900	1:51:22 PM
[6]	2797.	Toro Holdings Scottrade	XXXXX404	11/21/2011	Sell	2.4200	300	2:01:39 PM
[6]	2798.	Toro Holdings Scottrade	XXXXX404	11/21/2011	Sell	2.4200	700	2:00:48 PM
[4]	2799.	Montgomery St Scottrade	XXXXX147	11/21/2011	Sell	2.4200	100	2:10:35 PM
[4]	2800.	Montgomery St Scottrade	XXXXX147	11/21/2011	Sell	2.4200	500	2:10:30 PM
[9]	2801.	Montgomery St Fidelity	XXXXXX721	11/21/2011	Sell	2.4200	300	1:56:22 PM
[6]	2802.	Toro Holdings Scottrade	XXXXX404	11/21/2011	Sell	2.4500	500	3:29:06 PM
[4]	2803.	Montgomery St Scottrade	XXXXX147	11/21/2011	Sell	2.5000	1,000	12:03:11 PM
[4]	2804.	Montgomery St Scottrade	XXXXX147	11/21/2011	Sell	2.6000	500	11:43:58 AM
[4]	2805.	Montgomery St Scottrade	XXXXX147	11/21/2011	Sell	2.6000	1,000	11:47:10 AM
[4]	2806.	Montgomery St Scottrade	XXXXX147	11/21/2011	Buy	2.8900	100	3:01:08 PM
[4]	2807.	Montgomery St Scottrade	XXXXX147	11/21/2011	Buy	2.8900	100	3:57:46 PM
[9]	2808.	Montgomery St Fidelity	XXXXXX721	11/21/2011	Buy	2.8900	100	3:34:05 PM
[6]	2809.	Toro Holdings Scottrade	XXXXX404	11/22/2011	Sell	2.2000	900	3:05:24 PM
[6]	2810.	Toro Holdings Scottrade	XXXXX404	11/22/2011	Sell	2.4000	800	11:08:51 AM
[6]	2811.	Toro Holdings Scottrade	XXXXX404	11/22/2011	Sell	2.4400	100	11:08:21 AM
[6]	2812.	Toro Holdings Scottrade	XXXXX404	11/22/2011	Sell	2.4400	100	11:08:21 AM
[4]	2813.	Montgomery St Scottrade	XXXXX147	11/22/2011	Buy	2.5000	100	3:08:42 PM
[6]	2814.	Toro Holdings Scottrade	XXXXX404	11/23/2011	Sell	2.2100	1,500	1:44:37 PM
[6]	2815.	Toro Holdings Scottrade	XXXXX404	11/23/2011	Sell	2.2100	500	1:45:49 PM
[4]	2816.	Montgomery St Scottrade	XXXXX147	11/23/2011	Buy	2.4000	100	1:50:31 PM
[4]	2817.	Montgomery St Scottrade	XXXXX147	11/25/2011	Sell	2.0000	1,100	12:50:26 PM
[6]	2818.	Toro Holdings Scottrade	XXXXX404	11/25/2011	Sell	2.1500	500	9:44:38 AM
[6]	2819.	Toro Holdings Scottrade	XXXXX404	11/25/2011	Buy	2.1500	8	12:54:28 PM
[6]	2820.	Toro Holdings Scottrade	XXXXX404	11/25/2011	Buy	2.1500	492	12:54:30 PM
[6]	2821.	Toro Holdings Scottrade	XXXXX404	11/25/2011	Buy	2.2500	200	12:50:39 PM
[6]	2822.	Toro Holdings Scottrade	XXXXX404	11/25/2011	Buy	2.2900	200	11:02:07 AM
[6]	2823.	Toro Holdings Scottrade	XXXXX404	11/28/2011	Sell	1.9200	2,600	3:44:09 PM
[6]	2824.	Toro Holdings Scottrade	XXXXX404	11/28/2011	Sell	2.0000	100	3:27:33 PM
[6]	2825.	Toro Holdings Scottrade	XXXXX404	11/28/2011	Sell	2.0000	100	3:27:33 PM
[6]	2826.	Toro Holdings Scottrade	XXXXX404	11/28/2011	Sell	2.0000	100	3:27:33 PM
[6]	2827.	Toro Holdings Scottrade	XXXXX404	11/28/2011	Sell	2.0000	200	3:27:33 PM
[4]	2828.	Montgomery St Scottrade	XXXXX147	11/28/2011	Buy	2.1500	100	3:48:28 PM
[4]	2829.	Montgomery St Scottrade	XXXXX147	11/28/2011	Buy	2.2000	200	3:44:48 PM
[4]	2830.	Montgomery St Scottrade	XXXXX147	11/29/2011	Sell	1.8000	1,400	1:35:35 PM
[4]	2831.	Montgomery St Scottrade	XXXXX147	11/29/2011	Sell	1.8000	600	2:46:45 PM
[9]	2832.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Buy	1.8000	600	2:46:44 PM
[9]	2833.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Sell	1.8100	500	10:38:36 AM
[4]	2834.	Montgomery St Scottrade	XXXXX147	11/29/2011	Sell	1.9000	400	9:50:20 AM
[6]	2835.	Toro Holdings Scottrade	XXXXX404	11/29/2011	Buy	1.9000	200	12:44:40 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[6]	2836.	Toro Holdings Scottrade	XXXXX404	11/29/2011	Buy	1.9000	200	1:37:32 PM
[9]	2837.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Buy	1.9000	500	9:50:19 AM
[9]	2838.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Sell	1.9000	100	12:44:39 PM
[9]	2839.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Sell	1.9000	500	3:44:22 PM
[4]	2840.	Montgomery St Scottrade	XXXXX147	11/29/2011	Buy	1.9800	100	3:47:38 PM
[9]	2841.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Sell	1.9800	100	3:47:38 PM
[4]	2842.	Montgomery St Scottrade	XXXXX147	11/30/2011	Sell	1.7100	1,200	2:47:02 PM
[4]	2843.	Montgomery St Scottrade	XXXXX147	11/30/2011	Sell	1.7100	644	3:16:44 PM
[4]	2844.	Montgomery St Scottrade	XXXXX147	11/30/2011	Sell	1.7100	500	3:17:24 PM
[4]	2845.	Montgomery St Scottrade	XXXXX147	11/30/2011	Sell	1.7100	656	3:40:44 PM
[6]	2846.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Buy	1.7800	167	2:08:49 PM
[4]	2847.	Montgomery St Scottrade	XXXXX147	11/30/2011	Sell	1.7800	500	2:11:12 PM
[9]	2848.	Montgomery St Fidelity	XXXXXX721	11/30/2011	Sell	1.7800	500	2:08:49 PM
[6]	2849.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Buy	1.8800	200	3:17:58 PM
[6]	2850.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Buy	1.8800	200	3:41:19 PM
[4]	2851.	Montgomery St Scottrade	XXXXX147	11/30/2011	Sell	1.9000	500	10:02:55 AM
[6]	2852.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Sell	1.9100	500	10:09:44 AM
[9]	2853.	Montgomery St Fidelity	XXXXXX721	11/30/2011	Buy	1.9100	500	10:09:44 AM
[6]	2854.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Buy	1.9300	200	2:47:34 PM
[6]	2855.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Buy	1.9500	133	2:10:00 PM
[6]	2856.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Buy	1.9500	100	2:12:10 PM
[4]	2857.	Montgomery St Scottrade	XXXXX147	12/1/2011	Sell	1.7000	1,000	9:37:32 AM
[4]	2858.	Montgomery St Scottrade	XXXXX147	12/1/2011	Sell	1.8000	700	11:13:14 AM
[4]	2859.	Montgomery St Scottrade	XXXXX147	12/1/2011	Sell	1.8200	800	9:50:02 AM
[9]	2860.	Montgomery St Fidelity	XXXXXX721	12/1/2011	Buy	1.8200	800	9:50:02 AM
[6]	2861.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	1.8700	1,500	9:41:46 AM
[6]	2862.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	1.8700	300	9:52:54 AM
[6]	2863.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	1.8700	500	9:57:25 AM
[6]	2864.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	1.8700	500	10:00:58 AM
[6]	2865.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	1.8800	500	9:43:14 AM
[6]	2866.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	1.8800	500	9:44:53 AM
[6]	2867.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	1.8800	500	10:06:49 AM
[6]	2868.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Sell	1.8800	5,000	1:57:36 PM
[4]	2869.	Montgomery St Scottrade	XXXXX147	12/1/2011	Sell	1.9000	1,000	11:05:54 AM
[6]	2870.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	1.9000	100	12:11:53 PM
[9]	2871.	Montgomery St Fidelity	XXXXXX721	12/1/2011	Buy	1.9000	100	1:31:09 PM
[6]	2872.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Sell	1.9200	3,600	2:43:41 PM
[6]	2873.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Sell	1.9200	1,500	2:54:52 PM
[4]	2874.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	1.9400	200	2:39:27 PM
[6]	2875.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Sell	1.9500	700	3:18:16 PM
[4]	2876.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	1.9900	100	2:40:47 PM
[4]	2877.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	1.9900	200	2:40:49 PM
[6]	2878.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	2.0000	200	11:06:34 AM
[6]	2879.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	2.0000	100	11:14:05 AM
[4]	2880.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.0000	1,000	2:42:02 PM
[4]	2881.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.0000	300	2:44:26 PM
[4]	2882.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.0000	400	2:55:35 PM
[4]	2883.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.0000	500	2:56:17 PM
[4]	2884.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.0000	500	2:57:26 PM
[6]	2885.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Sell	2.0000	258	3:40:49 PM
[4]	2886.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.0500	300	3:22:01 PM
[6]	2887.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Buy	2.1000	200	10:13:13 AM
[4]	2888.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.1000	500	3:33:37 PM
[6]	2889.	Toro Holdings Scottrade	XXXXX404	12/1/2011	Sell	2.1000	942	3:40:16 PM
[4]	2890.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.2000	300	3:42:10 PM
[4]	2891.	Montgomery St Scottrade	XXXXX147	12/1/2011	Buy	2.2000	500	3:49:59 PM
[6]	2892.	Toro Holdings Scottrade	XXXXX404	12/2/2011	Buy	2.2000	500	10:09:04 AM
[9]	2893.	Montgomery St Fidelity	XXXXXX721	12/2/2011	Sell	2.2000	500	10:09:04 AM
[6]	2894.	Toro Holdings Scottrade	XXXXX404	12/5/2011	Sell	1.8000	1,900	2:44:51 PM
[6]	2895.	Toro Holdings Scottrade	XXXXX404	12/5/2011	Sell	1.8000	500	2:46:28 PM
[6]	2896.	Toro Holdings Scottrade	XXXXX404	12/5/2011	Buy	1.8300	400	1:38:52 PM
[9]	2897.	Montgomery St Fidelity	XXXXXX721	12/5/2011	Sell	1.8300	400	1:38:52 PM
[4]	2898.	Montgomery St Scottrade	XXXXX147	12/5/2011	Buy	1.9000	300	2:48:36 PM
[6]	2899.	Toro Holdings Scottrade	XXXXX404	12/5/2011	Sell	1.9000	2,500	3:50:54 PM
[4]	2900.	Montgomery St Scottrade	XXXXX147	12/5/2011	Buy	2.0000	500	3:53:04 PM
[4]	2901.	Montgomery St Scottrade	XXXXX147	12/5/2011	Buy	2.0000	400	3:57:04 PM
[4]	2902.	Montgomery St Scottrade	XXXXX147	12/5/2011	Buy	2.1500	300	3:58:40 PM
[4]	2903.	Montgomery St Scottrade	XXXXX147	12/6/2011	Buy	1.8400	10	12:44:20 PM
[4]	2904.	Montgomery St Scottrade	XXXXX147	12/6/2011	Buy	2.0000	334	3:59:07 PM
[6]	2905.	Toro Holdings Scottrade	XXXXX404	12/6/2011	Sell	2.0500	500	9:36:44 AM
[6]	2906.	Toro Holdings Scottrade	XXXXX404	12/6/2011	Sell	2.1500	500	9:40:42 AM
[6]	2907.	Toro Holdings Scottrade	XXXXX404	12/6/2011	Buy	2.1500	100	2:11:15 PM
[9]	2908.	Montgomery St Fidelity	XXXXXX721	12/6/2011	Buy	2.1500	500	9:40:42 AM
[6]	2909.	Toro Holdings Scottrade	XXXXX404	12/6/2011	Buy	2.2500	300	3:42:24 PM
[6]	2910.	Toro Holdings Scottrade	XXXXX404	12/7/2011	Sell	1.7000	2,000	11:42:05 AM
[6]	2911.	Toro Holdings Scottrade	XXXXX404	12/7/2011	Sell	1.7500	1,000	11:47:52 AM
[6]	2912.	Toro Holdings Scottrade	XXXXX404	12/7/2011	Sell	1.7500	1,200	12:01:42 PM
[6]	2913.	Toro Holdings Scottrade	XXXXX404	12/7/2011	Sell	1.7500	1,000	12:52:25 PM
[4]	2914.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.7800	200	1:45:41 PM
[4]	2915.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.7800	800	1:47:17 PM
[6]	2916.	Toro Holdings Scottrade	XXXXX404	12/7/2011	Sell	1.7900	1,500	3:59:36 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[4]	2917.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.8900	200	12:03:34 PM
[4]	2918.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.8900	200	12:53:21 PM
[4]	2919.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.8900	100	1:47:13 PM
[4]	2920.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.8900	200	3:53:03 PM
[4]	2921.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.9000	300	11:43:57 AM
[4]	2922.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.9000	200	11:48:57 AM
[4]	2923.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.9000	200	3:55:14 PM
[4]	2924.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	1.9000	200	3:59:56 PM
[4]	2925.	Montgomery St Scottrade	XXXXX147	12/7/2011	Sell	2.0000	464	9:49:27 AM
[4]	2926.	Montgomery St Scottrade	XXXXX147	12/7/2011	Buy	2.0500	20	9:34:43 AM
[6]	2927.	Toro Holdings Scottrade	XXXXX404	12/7/2011	Sell	2.0500	500	9:39:14 AM
[9]	2928.	Montgomery St Fidelity	XXXXXX721	12/7/2011	Buy	2.0500	200	9:49:57 AM
[9]	2929.	Montgomery St Fidelity	XXXXXX721	12/7/2011	Buy	2.1500	100	9:40:18 AM
[4]	2930.	Montgomery St Scottrade	XXXXX147	12/8/2011	Sell	1.7800	845	10:25:48 AM
[4]	2931.	Montgomery St Scottrade	XXXXX147	12/8/2011	Sell	1.7800	1,865	10:25:48 AM
[4]	2932.	Montgomery St Scottrade	XXXXX147	12/8/2011	Sell	1.8000	200	10:25:48 AM
[6]	2933.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	1.8500	1,000	10:40:09 AM
[9]	2934.	Montgomery St Fidelity	XXXXXX721	12/8/2011	Sell	1.8500	800	10:40:09 AM
[6]	2935.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	1.9000	200	10:27:27 AM
[6]	2936.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	1.9000	100	10:41:06 AM
[6]	2937.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	1.9000	600	3:33:23 PM
[6]	2938.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	1.9000	500	3:36:05 PM
[6]	2939.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	1.9000	500	3:37:25 PM
[4]	2940.	Montgomery St Scottrade	XXXXX147	12/8/2011	Sell	2.0000	500	3:47:27 PM
[6]	2941.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	2.2900	100	3:44:36 PM
[6]	2942.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	2.2900	100	3:45:24 PM
[6]	2943.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	2.2900	100	3:59:15 PM
[4]	2944.	Montgomery St Scottrade	XXXXX147	12/9/2011	Sell	1.9000	800	1:18:07 PM
[9]	2945.	Montgomery St Fidelity	XXXXXX721	12/9/2011	Buy	1.9000	800	1:18:06 PM
[4]	2946.	Montgomery St Scottrade	XXXXX147	12/9/2011	Sell	1.9600	200	1:18:04 PM
[6]	2947.	Toro Holdings Scottrade	XXXXX404	12/9/2011	Buy	2.0000	300	12:43:35 PM
[6]	2948.	Toro Holdings Scottrade	XXXXX404	12/9/2011	Buy	2.0000	200	1:20:12 PM
[6]	2949.	Toro Holdings Scottrade	XXXXX404	12/9/2011	Buy	2.0000	200	2:45:31 PM
[6]	2950.	Toro Holdings Scottrade	XXXXX404	12/9/2011	Buy	2.0000	500	2:51:08 PM
[6]	2951.	Toro Holdings Scottrade	XXXXX404	12/9/2011	Buy	2.0000	300	2:51:16 PM
[6]	2952.	Toro Holdings Scottrade	XXXXX404	12/9/2011	Buy	2.1900	200	3:50:57 PM
[4]	2953.	Montgomery St Scottrade	XXXXX147	12/9/2011	Buy	2.2000	500	11:50:00 AM
[6]	2954.	Toro Holdings Scottrade	XXXXX404	12/9/2011	Buy	2.2900	300	9:31:34 AM
[4]	2955.	Montgomery St Scottrade	XXXXX147	12/12/2011	Sell	1.7000	100	2:30:46 PM
[4]	2956.	Montgomery St Scottrade	XXXXX147	12/12/2011	Sell	1.7000	595	2:30:40 PM
[6]	2957.	Toro Holdings Scottrade	XXXXX404	12/12/2011	Buy	1.9000	200	2:31:45 PM
[4]	2958.	Montgomery St Scottrade	XXXXX147	12/14/2011	Sell	1.6000	795	1:33:27 PM
[6]	2959.	Toro Holdings Scottrade	XXXXX404	12/14/2011	Buy	1.7000	800	12:24:48 PM
[9]	2960.	Montgomery St Fidelity	XXXXXX721	12/14/2011	Sell	1.7000	800	12:24:47 PM
[4]	2961.	Montgomery St Scottrade	XXXXX147	12/14/2011	Sell	1.7500	900	12:04:22 PM
[6]	2962.	Toro Holdings Scottrade	XXXXX404	12/14/2011	Buy	1.9000	300	12:06:57 PM
[6]	2963.	Toro Holdings Scottrade	XXXXX404	12/14/2011	Buy	1.9000	200	1:34:25 PM
[6]	2964.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Sell	1.5100	1,000	1:48:12 PM
[6]	2965.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Sell	1.5100	500	1:48:47 PM
[6]	2966.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Sell	1.5500	500	12:51:55 PM
[6]	2967.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Sell	1.5500	1,000	12:53:30 PM
[6]	2968.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Sell	1.5500	700	12:55:38 PM
[6]	2969.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Sell	1.5500	1,000	1:07:57 PM
[4]	2970.	Montgomery St Scottrade	XXXXX147	12/15/2011	Sell	1.5600	1,000	11:34:35 AM
[4]	2971.	Montgomery St Scottrade	XXXXX147	12/15/2011	Sell	1.5600	650	11:35:27 AM
[6]	2972.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Sell	1.6000	100	12:24:59 PM
[4]	2973.	Montgomery St Scottrade	XXXXX147	12/15/2011	Sell	1.6500	850	9:32:39 AM
[9]	2974.	Montgomery St Fidelity	XXXXXX721	12/15/2011	Buy	1.6500	850	9:32:00 AM
[6]	2975.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Buy	1.7000	200	1:49:23 PM
[6]	2976.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Buy	1.7900	100	1:09:06 PM
[6]	2977.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Buy	1.9000	200	9:35:17 AM
[6]	2978.	Toro Holdings Scottrade	XXXXX404	12/15/2011	Buy	1.9000	200	11:38:42 AM
[6]	2979.	Toro Holdings Scottrade	XXXXX404	12/16/2011	Sell	1.3000	1,500	2:29:27 PM
[6]	2980.	Toro Holdings Scottrade	XXXXX404	12/16/2011	Sell	1.3000	1,000	3:15:58 PM
[6]	2981.	Toro Holdings Scottrade	XXXXX404	12/16/2011	Sell	1.3000	500	3:21:18 PM
[6]	2982.	Toro Holdings Scottrade	XXXXX404	12/16/2011	Buy	1.4500	100	2:29:51 PM
[6]	2983.	Toro Holdings Scottrade	XXXXX404	12/16/2011	Buy	1.4500	100	3:16:24 PM
[6]	2984.	Toro Holdings Scottrade	XXXXX404	12/16/2011	Sell	1.5500	2,000	12:02:06 PM
[6]	2985.	Toro Holdings Scottrade	XXXXX404	12/16/2011	Sell	1.5500	1,000	12:06:19 PM
[9]	2986.	Montgomery St Fidelity	XXXXXX721	12/16/2011	Sell	1.5500	800	12:04:42 PM
[6]	2987.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.0800	33	11:20:07 AM
[6]	2988.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.0800	667	11:19:40 AM
[6]	2989.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.0800	2,800	11:20:03 AM
[6]	2990.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.0900	1,500	3:12:58 PM
[6]	2991.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Sell	1.0900	1,000	3:51:26 PM
[6]	2992.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.1000	1,000	3:49:58 PM
[6]	2993.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.1400	300	3:14:12 PM
[6]	2994.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.1400	100	3:47:20 PM
[6]	2995.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.1400	500	3:49:09 PM
[6]	2996.	Toro Holdings Scottrade	XXXXX404	12/29/2011	Buy	1.1400	100	3:51:48 PM
[6]	2997.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.1500	200	10:55:12 AM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[6]	2998.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.1500	200	11:54:34 AM
[6]	2999.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.1600	300	10:52:28 AM
[6]	3000.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.1600	1,500	12:25:49 PM
[6]	3001.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.2100	1,000	12:39:38 PM
[6]	3002.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.2100	800	12:43:10 PM
[6]	3003.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.2100	500	12:47:30 PM
[6]	3004.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.2100	1,000	12:50:02 PM
[6]	3005.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.2400	200	12:53:17 PM
[6]	3006.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.2500	800	12:53:32 PM
[6]	3007.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Sell	1.2800	9,900	2:48:54 PM
[6]	3008.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.3000	300	12:59:57 PM
[6]	3009.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.3000	500	1:45:31 PM
[6]	3010.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.3500	400	2:59:54 PM
[6]	3011.	Toro Holdings Scottrade	XXXXX404	12/30/2011	Buy	1.4000	500	1:48:38 PM
[6]	3012.	Toro Holdings Scottrade	XXXXX404	1/3/2012	Buy	1.6000	400	11:46:25 AM
[6]	3013.	Toro Holdings Scottrade	XXXXX404	1/3/2012	Buy	1.6000	300	11:51:30 AM
[6]	3014.	Toro Holdings Scottrade	XXXXX404	1/3/2012	Sell	1.6000	6,200	3:12:39 PM
[6]	3015.	Toro Holdings Scottrade	XXXXX404	1/3/2012	Buy	1.6500	200	1:05:53 PM
[6]	3016.	Toro Holdings Scottrade	XXXXX404	1/3/2012	Buy	1.6500	300	1:48:14 PM
[6]	3017.	Toro Holdings Scottrade	XXXXX404	1/3/2012	Buy	1.6500	400	2:03:27 PM
[6]	3018.	Toro Holdings Scottrade	XXXXX404	1/3/2012	Buy	1.6500	300	2:30:21 PM
[6]	3019.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.7000	400	9:36:23 AM
[6]	3020.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.7000	700	9:37:55 AM
[6]	3021.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.7000	400	9:57:13 AM
[6]	3022.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.7500	206	12:56:58 PM
[6]	3023.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.7500	794	12:52:26 PM
[6]	3024.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.7500	500	1:05:29 PM
[6]	3025.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Sell	1.8100	1,200	2:36:07 PM
[6]	3026.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.8500	500	2:03:41 PM
[6]	3027.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Sell	1.9000	3,900	12:30:32 PM
[6]	3028.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.9300	1,000	12:22:28 PM
[6]	3029.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.9400	900	12:11:44 PM
[6]	3030.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	1.9400	500	12:12:56 PM
[6]	3031.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	2.0000	100	2:05:19 PM
[6]	3032.	Toro Holdings Scottrade	XXXXX404	1/4/2012	Buy	2.0000	100	2:37:24 PM
[6]	3033.	Toro Holdings Scottrade	XXXXX404	1/5/2012	Buy	1.9000	500	11:33:44 AM
[6]	3034.	Toro Holdings Scottrade	XXXXX404	1/5/2012	Buy	1.9000	300	11:35:37 AM
[6]	3035.	Toro Holdings Scottrade	XXXXX404	1/5/2012	Buy	2.0000	200	11:36:25 AM
[6]	3036.	Toro Holdings Scottrade	XXXXX404	1/5/2012	Buy	2.0000	500	11:57:23 AM
[6]	3037.	Toro Holdings Scottrade	XXXXX404	1/9/2012	Sell	1.8000	500	10:24:53 AM
[6]	3038.	Toro Holdings Scottrade	XXXXX404	1/10/2012	Buy	1.8000	100	2:43:09 PM
[6]	3039.	Toro Holdings Scottrade	XXXXX404	1/11/2012	Sell	1.7500	558	1:36:55 PM
[6]	3040.	Toro Holdings Scottrade	XXXXX404	1/12/2012	Sell	1.4500	1,521	10:39:34 AM
[6]	3041.	Toro Holdings Scottrade	XXXXX404	1/12/2012	Sell	1.4500	21	10:41:43 AM
[4]	3042.	Montgomery St Scottrade	XXXXX147	1/25/2012	Buy	1.5000	100	1:07:58 PM
[4]	3043.	Montgomery St Scottrade	XXXXX147	1/30/2012	Buy	1.3000	100	2:50:13 PM
[4]	3044.	Montgomery St Scottrade	XXXXX147	1/30/2012	Buy	1.3500	100	11:45:23 AM
[4]	3045.	Montgomery St Scottrade	XXXXX147	1/30/2012	Buy	1.3500	100	11:49:11 AM
[4]	3046.	Montgomery St Scottrade	XXXXX147	1/30/2012	Buy	1.4500	100	12:18:13 PM
[6]	3047.	Toro Holdings Scottrade	XXXXX404	1/31/2012	Buy	1.4000	100	10:31:10 AM
[6]	3048.	Toro Holdings Scottrade	XXXXX404	1/31/2012	Buy	1.4000	100	10:46:14 AM
[4]	3049.	Montgomery St Scottrade	XXXXX147	1/31/2012	Buy	1.4000	50	12:26:10 PM
[6]	3050.	Toro Holdings Scottrade	XXXXX404	1/31/2012	Buy	1.4500	100	12:13:02 PM
[6]	3051.	Toro Holdings Scottrade	XXXXX404	2/3/2012	Sell	1.3500	200	1:54:14 PM
[6]	3052.	Toro Holdings Scottrade	XXXXX404	2/3/2012	Sell	1.3500	100	1:56:29 PM
[4]	3053.	Montgomery St Scottrade	XXXXX147	2/3/2012	Sell	1.3500	350	2:05:43 PM
[6]	3054.	Toro Holdings Scottrade	XXXXX404	2/3/2012	Buy	1.4400	100	3:31:09 PM
[4]	3055.	Montgomery St Scottrade	XXXXX147	2/7/2012	Sell	1.2500	200	9:52:14 AM
[4]	3056.	Montgomery St Scottrade	XXXXX147	2/7/2012	Buy	1.4500	100	3:56:01 PM
[4]	3057.	Montgomery St Scottrade	XXXXX147	2/8/2012	Buy	1.4500	100	3:42:37 PM
[4]	3058.	Montgomery St Scottrade	XXXXX147	2/9/2012	Buy	1.4900	100	3:42:05 PM
[4]	3059.	Montgomery St Scottrade	XXXXX147	2/9/2012	Buy	1.5000	100	11:25:48 AM
[6]	3060.	Toro Holdings Scottrade	XXXXX404	2/10/2012	Buy	1.5000	100	11:08:32 AM
[4]	3061.	Montgomery St Scottrade	XXXXX147	2/14/2012	Sell	1.1200	400	1:19:49 PM
[6]	3062.	Toro Holdings Scottrade	XXXXX404	2/14/2012	Sell	1.1500	200	10:28:15 AM
[4]	3063.	Montgomery St Scottrade	XXXXX147	2/23/2012	Buy	1.4000	100	3:50:58 PM
[4]	3064.	Montgomery St Scottrade	XXXXX147	2/27/2012	Buy	1.3500	200	3:57:57 PM
[4]	3065.	Montgomery St Scottrade	XXXXX147	2/29/2012	Sell	1.1500	450	12:53:48 PM
[4]	3066.	Montgomery St Scottrade	XXXXX147	2/29/2012	Sell	1.2000	350	12:48:15 PM
[4]	3067.	Montgomery St Scottrade	XXXXX147	2/29/2012	Sell	1.2000	700	12:48:11 PM
[4]	3068.	Montgomery St Scottrade	XXXXX147	2/29/2012	Buy	1.2200	500	10:13:09 AM
[4]	3069.	Montgomery St Scottrade	XXXXX147	2/29/2012	Buy	1.2200	500	10:32:18 AM
[4]	3070.	Montgomery St Scottrade	XXXXX147	2/29/2012	Buy	1.2200	200	10:32:50 AM
[4]	3071.	Montgomery St Scottrade	XXXXX147	3/1/2012	Buy	1.2500	200	1:56:06 PM
[4]	3072.	Montgomery St Scottrade	XXXXX147	3/1/2012	Buy	1.2500	385	1:56:07 PM
[4]	3073.	Montgomery St Scottrade	XXXXX147	3/1/2012	Buy	1.3000	515	1:59:31 PM
[4]	3074.	Montgomery St Scottrade	XXXXX147	3/2/2012	Buy	1.3500	235	12:48:47 PM
[4]	3075.	Montgomery St Scottrade	XXXXX147	3/2/2012	Buy	1.4000	265	3:20:38 PM
[4]	3076.	Montgomery St Scottrade	XXXXX147	3/2/2012	Buy	1.4000	100	3:27:02 PM
[4]	3077.	Montgomery St Scottrade	XXXXX147	3/5/2012	Sell	1.2000	100	2:25:27 PM
[4]	3078.	Montgomery St Scottrade	XXXXX147	3/5/2012	Sell	1.2500	200	2:06:16 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[4]	3079.	Montgomery St Scottrade	XXXXX147	3/5/2012	Sell	1.2500	300	2:06:20 PM
[4]	3080.	Montgomery St Scottrade	XXXXX147	3/5/2012	Sell	1.3000	500	1:33:59 PM
[4]	3081.	Montgomery St Scottrade	XXXXX147	3/6/2012	Sell	1.2000	200	11:29:20 AM
[4]	3082.	Montgomery St Scottrade	XXXXX147	3/7/2012	Sell	1.1500	400	9:38:42 AM
[5]	3083.	Pollack Scottrade	XXXXX866	3/8/2012	Sell	1.2200	1,500	10:07:50 AM
[4]	3084.	Montgomery St Scottrade	XXXXX147	3/8/2012	Buy	1.3700	100	10:08:32 AM
[5]	3085.	Pollack Scottrade	XXXXX866	3/9/2012	Sell	1.2500	1,500	10:49:42 AM
[5]	3086.	Pollack Scottrade	XXXXX866	3/9/2012	Sell	1.2500	1,000	10:51:35 AM
[5]	3087.	Pollack Scottrade	XXXXX866	3/9/2012	Sell	1.2500	1,500	12:15:32 PM
[5]	3088.	Pollack Scottrade	XXXXX866	3/9/2012	Sell	1.2500	2,000	3:31:43 PM
[5]	3089.	Pollack Scottrade	XXXXX866	3/9/2012	Sell	1.2500	1,500	3:34:12 PM
[4]	3090.	Montgomery St Scottrade	XXXXX147	3/9/2012	Buy	1.3000	100	12:15:54 PM
[4]	3091.	Montgomery St Scottrade	XXXXX147	3/9/2012	Buy	1.3000	100	3:35:18 PM
[4]	3092.	Montgomery St Scottrade	XXXXX147	3/9/2012	Buy	1.3000	400	3:48:25 PM
[4]	3093.	Montgomery St Scottrade	XXXXX147	3/9/2012	Buy	1.3500	100	10:55:59 AM
[4]	3094.	Montgomery St Scottrade	XXXXX147	3/9/2012	Buy	1.3700	200	10:53:19 AM
[4]	3095.	Montgomery St Scottrade	XXXXX147	3/9/2012	Buy	1.3800	200	9:48:29 AM
[4]	3096.	Montgomery St Scottrade	XXXXX147	3/9/2012	Buy	1.4000	100	12:16:15 PM
[4]	3097.	Montgomery St Scottrade	XXXXX147	3/12/2012	Buy	1.3000	300	11:28:26 AM
[4]	3098.	Montgomery St Scottrade	XXXXX147	3/13/2012	Sell	1.1700	1,600	2:48:50 PM
[5]	3099.	Pollack Scottrade	XXXXX866	3/13/2012	Sell	1.1700	1,500	2:56:24 PM
[5]	3100.	Pollack Scottrade	XXXXX866	3/13/2012	Sell	1.1700	1,000	3:00:21 PM
[5]	3101.	Pollack Scottrade	XXXXX866	3/13/2012	Sell	1.2000	3,700	1:37:57 PM
[5]	3102.	Pollack Scottrade	XXXXX866	3/13/2012	Buy	1.2500	100	3:01:00 PM
[5]	3103.	Pollack Scottrade	XXXXX866	3/13/2012	Buy	1.2900	100	2:50:14 PM
[5]	3104.	Pollack Scottrade	XXXXX866	3/14/2012	Sell	1.1600	1,400	3:25:50 PM
[5]	3105.	Pollack Scottrade	XXXXX866	3/14/2012	Sell	1.1600	1,750	3:52:14 PM
[5]	3106.	Pollack Scottrade	XXXXX866	3/14/2012	Sell	1.1700	1,300	2:35:03 PM
[5]	3107.	Pollack Scottrade	XXXXX866	3/14/2012	Sell	1.2000	500	11:06:39 AM
[4]	3108.	Montgomery St Scottrade	XXXXX147	3/14/2012	Buy	1.2000	300	3:54:54 PM
[4]	3109.	Montgomery St Scottrade	XXXXX147	3/14/2012	Buy	1.2000	200	3:57:45 PM
[4]	3110.	Montgomery St Scottrade	XXXXX147	3/14/2012	Buy	1.2300	100	3:27:22 PM
[5]	3111.	Pollack Scottrade	XXXXX866	3/15/2012	Sell	1.1500	1,200	1:44:26 PM
[5]	3112.	Pollack Scottrade	XXXXX866	3/15/2012	Sell	1.1600	2,650	11:07:21 AM
[5]	3113.	Pollack Scottrade	XXXXX866	3/15/2012	Sell	1.1600	1,000	11:51:54 AM
[5]	3114.	Pollack Scottrade	XXXXX866	3/15/2012	Sell	1.1600	1,000	11:57:27 AM
[5]	3115.	Pollack Scottrade	XXXXX866	3/15/2012	Sell	1.1700	1,900	10:48:59 AM
[4]	3116.	Montgomery St Scottrade	XXXXX147	3/15/2012	Buy	1.2000	400	11:08:05 AM
[4]	3117.	Montgomery St Scottrade	XXXXX147	3/15/2012	Buy	1.2000	100	11:59:44 AM
[4]	3118.	Montgomery St Scottrade	XXXXX147	3/15/2012	Buy	1.2000	200	1:44:46 PM
[4]	3119.	Montgomery St Scottrade	XXXXX147	3/16/2012	Sell	1.1500	1,500	2:06:51 PM
[4]	3120.	Montgomery St Scottrade	XXXXX147	3/16/2012	Buy	1.2000	200	12:55:17 PM
[5]	3121.	Pollack Scottrade	XXXXX866	3/16/2012	Buy	1.2000	400	12:58:08 PM
[5]	3122.	Pollack Scottrade	XXXXX866	3/16/2012	Buy	1.2000	100	2:07:37 PM
[5]	3123.	Pollack Scottrade	XXXXX866	3/16/2012	Sell	1.2000	584	3:34:00 PM
[5]	3124.	Pollack Scottrade	XXXXX866	3/19/2012	Sell	1.1500	1,316	3:57:55 PM
[5]	3125.	Pollack Scottrade	XXXXX866	3/19/2012	Buy	1.3000	100	3:58:34 PM
[5]	3126.	Pollack Scottrade	XXXXX866	3/20/2012	Buy	1.2600	100	9:53:16 AM
[5]	3127.	Pollack Scottrade	XXXXX866	3/20/2012	Buy	1.2600	100	9:54:26 AM
[5]	3128.	Pollack Scottrade	XXXXX866	3/21/2012	Buy	1.1500	200	3:31:50 PM
[5]	3129.	Pollack Scottrade	XXXXX866	3/22/2012	Sell	1.0900	1,300	12:39:40 PM
[5]	3130.	Pollack Scottrade	XXXXX866	3/22/2012	Buy	1.1500	100	10:29:58 AM
[5]	3131.	Pollack Scottrade	XXXXX866	3/22/2012	Buy	1.1500	200	11:06:37 AM
[6]	3132.	Toro Holdings Scottrade	XXXXX404	3/22/2012	Buy	1.1500	200	12:41:26 PM
[5]	3133.	Pollack Scottrade	XXXXX866	3/22/2012	Buy	1.2000	100	3:48:47 PM
[5]	3134.	Pollack Scottrade	XXXXX866	3/22/2012	Buy	1.2200	200	3:57:05 PM
[5]	3135.	Pollack Scottrade	XXXXX866	3/23/2012	Sell	1.1000	1,450	11:24:49 AM
[5]	3136.	Pollack Scottrade	XXXXX866	3/26/2012	Sell	1.0500	1,782	2:47:22 PM
[5]	3137.	Pollack Scottrade	XXXXX866	3/26/2012	Sell	1.0700	1,000	3:23:01 PM
[5]	3138.	Pollack Scottrade	XXXXX866	3/26/2012	Sell	1.0800	1,250	10:34:50 AM
[5]	3139.	Pollack Scottrade	XXXXX866	3/26/2012	Sell	1.0800	718	10:36:42 AM
[5]	3140.	Pollack Scottrade	XXXXX866	3/26/2012	Sell	1.1000	500	2:46:36 PM
[6]	3141.	Toro Holdings Scottrade	XXXXX404	3/29/2012	Sell	1.0900	200	3:30:10 PM
[3]	3142.	Bhog Partners Scottrade	XXXXX911	4/2/2012	Sell	1.0700	900	3:12:09 PM
[3]	3143.	Bhog Partners Scottrade	XXXXX911	4/2/2012	Sell	1.0700	746	3:15:02 PM
[3]	3144.	Bhog Partners Scottrade	XXXXX911	4/2/2012	Sell	1.0800	1,100	3:19:17 PM
[3]	3145.	Bhog Partners Scottrade	XXXXX911	4/2/2012	Sell	1.1000	1,000	9:46:39 AM
[3]	3146.	Bhog Partners Scottrade	XXXXX911	4/2/2012	Sell	1.1000	500	9:49:06 AM
[1]	3147.	Montgomery St TD Ameritrade	XXXXXX053	4/2/2012	Buy	1.1000	500	3:17:19 PM
[1]	3148.	Montgomery St TD Ameritrade	XXXXXX053	4/2/2012	Buy	1.1500	30	3:22:04 PM
[1]	3149.	Montgomery St TD Ameritrade	XXXXXX053	4/2/2012	Buy	1.1500	100	3:22:03 PM
[1]	3150.	Montgomery St TD Ameritrade	XXXXXX053	4/2/2012	Buy	1.1500	130	3:22:19 PM
[3]	3151.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.0900	1,754	9:37:18 AM
[3]	3152.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1500	5,000	9:39:37 AM
[3]	3153.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1500	500	9:57:23 AM
[3]	3154.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1500	2,300	12:17:30 PM
[1]	3155.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Sell	1.1600	760	9:42:16 AM
[1]	3156.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.1600	500	12:14:15 PM
[3]	3157.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1600	950	12:14:15 PM
[3]	3158.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1600	500	12:16:53 PM
[1]	3159.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.1600	500	12:16:53 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[3]	3160.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1700	1,000	9:41:23 AM
[3]	3161.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1700	650	12:11:19 PM
[1]	3162.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.1700	500	12:12:06 PM
[1]	3163.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.1900	500	12:08:11 PM
[1]	3164.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.1900	200	12:18:14 PM
[1]	3165.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.2000	300	12:25:14 PM
[1]	3166.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.2000	100	12:27:11 PM
[1]	3167.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.2000	1,000	1:00:13 PM
[3]	3168.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.2000	600	1:00:07 PM
[3]	3169.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.2000	1,000	1:00:13 PM
[1]	3170.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.2200	300	12:54:34 PM
[1]	3171.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.2200	400	12:55:47 PM
[1]	3172.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.2500	300	10:00:18 AM
[1]	3173.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.2500	200	12:56:59 PM
[1]	3174.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.3000	200	1:01:05 PM
[1]	3175.	Montgomery St TD Ameritrade	XXXXXX053	4/5/2012	Buy	1.2500	500	3:21:32 PM
[3]	3176.	Bhog Partners Scottrade	XXXXX911	4/9/2012	Sell	1.1000	5,610	3:47:34 PM
[3]	3177.	Bhog Partners Scottrade	XXXXX911	4/9/2012	Sell	1.1000	2,890	3:52:15 PM
[1]	3178.	Montgomery St TD Ameritrade	XXXXXX053	4/9/2012	Buy	1.2000	500	3:48:12 PM
[1]	3179.	Montgomery St TD Ameritrade	XXXXXX053	4/9/2012	Buy	1.2000	400	3:53:37 PM
[3]	3180.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Buy	1.0900	5,000	3:35:17 PM
[1]	3181.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Sell	1.0900	6,000	3:39:10 PM
[3]	3182.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Sell	1.1000	2,550	12:19:06 PM
[3]	3183.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Sell	1.1000	2,150	12:20:17 PM
[3]	3184.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Sell	1.1000	2,600	1:05:01 PM
[1]	3185.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Sell	1.1000	1,700	3:23:35 PM
[3]	3186.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Buy	1.1000	500	3:39:53 PM
[1]	3187.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Sell	1.1000	1,100	3:44:19 PM
[1]	3188.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Buy	1.1200	3,500	1:46:30 PM
[3]	3189.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Sell	1.1300	200	12:18:33 PM
[3]	3190.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Sell	1.1300	300	12:18:33 PM
[1]	3191.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Buy	1.1300	300	1:53:02 PM
[3]	3192.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Sell	1.1400	200	12:18:31 PM
[6]	3193.	Toro Holdings Scottrade	XXXXX404	4/10/2012	Buy	1.1500	100	3:22:47 PM
[6]	3194.	Toro Holdings Scottrade	XXXXX404	4/10/2012	Buy	1.1500	100	3:23:42 PM
[3]	3195.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Buy	1.1500	500	3:46:24 PM
[3]	3196.	Bhog Partners Scottrade	XXXXX911	4/10/2012	Buy	1.1500	500	3:59:50 PM
[1]	3197.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Buy	1.2000	11	12:21:22 PM
[1]	3198.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Buy	1.2000	489	12:21:38 PM
[1]	3199.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Buy	1.2000	300	1:06:20 PM
[1]	3200.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Buy	1.2000	500	1:51:23 PM
[1]	3201.	Montgomery St TD Ameritrade	XXXXXX053	4/10/2012	Buy	1.2000	300	1:54:58 PM
[3]	3202.	Bhog Partners Scottrade	XXXXX911	4/11/2012	Sell	1.0900	2,725	9:52:04 AM
[3]	3203.	Bhog Partners Scottrade	XXXXX911	4/11/2012	Sell	1.0900	1,200	9:53:05 AM
[1]	3204.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2012	Buy	1.1000	3,500	10:19:11 AM
[3]	3205.	Bhog Partners Scottrade	XXXXX911	4/11/2012	Sell	1.1000	2,575	10:19:11 AM
[1]	3206.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2012	Sell	1.1200	2,100	9:34:50 AM
[1]	3207.	Montgomery St TD Ameritrade	XXXXXX053	4/12/2012	Sell	1.1200	4,400	9:39:41 AM
[3]	3208.	Bhog Partners Scottrade	XXXXX911	4/17/2012	Buy	1.1000	700	12:55:40 PM
[3]	3209.	Bhog Partners Scottrade	XXXXX911	4/18/2012	Buy	1.1200	100	11:24:06 AM
[3]	3210.	Bhog Partners Scottrade	XXXXX911	4/18/2012	Buy	1.1200	100	11:24:06 AM
[3]	3211.	Bhog Partners Scottrade	XXXXX911	4/18/2012	Buy	1.1200	200	11:24:58 AM
[6]	3212.	Toro Holdings Scottrade	XXXXX404	4/18/2012	Sell	1.1200	200	11:24:58 AM
[3]	3213.	Bhog Partners Scottrade	XXXXX911	4/19/2012	Sell	1.0500	1,100	1:42:37 PM
[7]	3214.	Pollack Merrill Edge	XXXXX810	4/25/2012	Sell	1.0100	1,467	11:48:24 AM
[3]	3215.	Bhog Partners Scottrade	XXXXX911	4/25/2012	Buy	1.0300	2,396	2:33:41 PM
[7]	3216.	Pollack Merrill Edge	XXXXX810	4/25/2012	Sell	1.0308	2,500	2:33:48 PM
[3]	3217.	Bhog Partners Scottrade	XXXXX911	4/25/2012	Buy	1.0500	500	1:40:34 PM
[3]	3218.	Bhog Partners Scottrade	XXXXX911	4/25/2012	Buy	1.1000	104	2:34:17 PM
[3]	3219.	Bhog Partners Scottrade	XXXXX911	4/26/2012	Sell	1.0100	2,000	11:54:24 AM
[3]	3220.	Bhog Partners Scottrade	XXXXX911	4/26/2012	Sell	1.0100	750	12:10:51 PM
[1]	3221.	Montgomery St TD Ameritrade	XXXXXX053	4/26/2012	Buy	1.1000	100	12:13:02 PM
[3]	3222.	Bhog Partners Scottrade	XXXXX911	4/26/2012	Sell	1.1500	250	3:16:18 PM
[7]	3223.	Pollack Merrill Edge	XXXXX810	4/26/2012	Sell	1.2000	5,033	3:31:12 PM
[7]	3224.	Pollack Merrill Edge	XXXXX810	4/30/2012	Sell	1.1500	650	3:18:00 PM
[7]	3225.	Pollack Merrill Edge	XXXXX810	5/1/2012	Sell	1.1000	4,350	12:37:39 PM
[7]	3226.	Pollack Merrill Edge	XXXXX810	5/1/2012	Sell	1.1000	2,500	3:42:38 PM
[5]	3227.	Pollack Scottrade	XXXXX866	5/1/2012	Buy	1.2500	100	3:39:23 PM
[7]	3228.	Pollack Merrill Edge	XXXXX810	5/2/2012	Sell	1.1700	500	3:11:22 PM
[3]	3229.	Bhog Partners Scottrade	XXXXX911	5/2/2012	Buy	1.2800	200	3:31:44 PM
[7]	3230.	Pollack Merrill Edge	XXXXX810	5/4/2012	Sell	1.1000	1,500	9:45:51 AM
[3]	3231.	Bhog Partners Scottrade	XXXXX911	5/4/2012	Sell	1.1000	200	9:40:11 AM
[7]	3232.	Pollack Merrill Edge	XXXXX810	5/7/2012	Sell	1.1000	1,000	1:00:22 PM
[7]	3233.	Pollack Merrill Edge	XXXXX810	5/8/2012	Sell	1.0100	1,350	3:51:06 PM
[3]	3234.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0200	350	2:54:15 PM
[3]	3235.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0200	500	2:54:15 PM
[3]	3236.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0200	650	2:54:18 PM
[7]	3237.	Pollack Merrill Edge	XXXXX810	5/8/2012	Sell	1.0200	1,750	2:53:53 PM
[3]	3238.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0400	500	2:58:07 PM
[7]	3239.	Pollack Merrill Edge	XXXXX810	5/8/2012	Sell	1.0400	500	2:58:26 PM
[7]	3240.	Pollack Merrill Edge	XXXXX810	5/8/2012	Sell	1.0600	3,500	10:14:58 AM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[3]	3241.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0600	400	3:46:58 PM
[3]	3242.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0600	600	3:47:11 PM
[7]	3243.	Pollack Merrill Edge	XXXXX810	5/8/2012	Sell	1.0600	600	3:47:26 PM
[3]	3244.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0600	400	3:48:19 PM
[3]	3245.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.1000	100	2:55:29 PM
[3]	3246.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.1000	100	3:51:28 PM
[3]	3247.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.0100	1,000	9:59:55 AM
[7]	3248.	Pollack Merrill Edge	XXXXX810	5/9/2012	Sell	1.0100	1,950	10:00:02 AM
[7]	3249.	Pollack Merrill Edge	XXXXX810	5/9/2012	Sell	1.0100	1,850	1:32:35 PM
[3]	3250.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.0100	1,000	2:39:58 PM
[7]	3251.	Pollack Merrill Edge	XXXXX810	5/9/2012	Sell	1.0100	2,000	2:40:01 PM
[3]	3252.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.0400	1,000	10:03:32 AM
[7]	3253.	Pollack Merrill Edge	XXXXX810	5/9/2012	Sell	1.0400	1,000	10:03:38 AM
[3]	3254.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.0500	100	1:29:00 PM
[3]	3255.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.1000	100	10:05:12 AM
[3]	3256.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.1000	100	2:40:25 PM
[3]	3257.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.1500	100	12:59:37 PM
[3]	3258.	Bhog Partners Scottrade	XXXXX911	5/10/2012	Sell	1.0100	759	3:41:26 PM
[3]	3259.	Bhog Partners Scottrade	XXXXX911	5/10/2012	Sell	1.0500	1,933	10:27:16 AM
[3]	3260.	Bhog Partners Scottrade	XXXXX911	5/10/2012	Sell	1.0500	1,933	10:27:19 AM
[3]	3261.	Bhog Partners Scottrade	XXXXX911	5/10/2012	Sell	1.0500	975	10:29:48 AM
[1]	3262.	Montgomery St TD Ameritrade	XXXXXX053	5/10/2012	Sell	1.0500	100	10:31:37 AM
[3]	3263.	Bhog Partners Scottrade	XXXXX911	5/10/2012	Sell	1.0700	1,500	10:25:11 AM
[3]	3264.	Bhog Partners Scottrade	XXXXX911	5/10/2012	Buy	1.1000	100	10:34:28 AM
[5]	3265.	Pollack Scottrade	XXXXX866	5/11/2012	Sell	1.0000	100	1:10:39 PM
[7]	3266.	Pollack Merrill Edge	XXXXX810	5/22/2012	Buy	0.6500	12,000	3:47:13 PM
[7]	3267.	Pollack Merrill Edge	XXXXX810	5/23/2012	Sell	0.7000	3,600	10:48:58 AM
[7]	3268.	Pollack Merrill Edge	XXXXX810	5/23/2012	Sell	0.7112	8,400	10:48:41 AM
[3]	3269.	Bhog Partners Scottrade	XXXXX911	6/11/2012	Buy	0.7500	300	12:13:52 PM
[3]	3270.	Bhog Partners Scottrade	XXXXX911	6/11/2012	Buy	0.7500	3,200	12:13:49 PM
[7]	3271.	Pollack Merrill Edge	XXXXX810	6/11/2012	Sell	0.7700	6,300	12:12:46 PM
[7]	3272.	Pollack Merrill Edge	XXXXX810	6/11/2012	Sell	0.8000	2,500	10:11:16 AM
[3]	3273.	Bhog Partners Scottrade	XXXXX911	6/12/2012	Buy	0.7200	1,900	1:01:11 PM
[3]	3274.	Bhog Partners Scottrade	XXXXX911	6/12/2012	Buy	0.7200	2,100	1:01:09 PM
[7]	3275.	Pollack Merrill Edge	XXXXX810	6/12/2012	Sell	0.7200	5,000	1:01:11 PM
[3]	3276.	Bhog Partners Scottrade	XXXXX911	6/12/2012	Buy	0.7200	1,000	1:01:09 PM
[3]	3277.	Bhog Partners Scottrade	XXXXX911	6/12/2012	Buy	0.9000	100	1:01:36 PM
[3]	3278.	Bhog Partners Scottrade	XXXXX911	6/12/2012	Buy	0.9000	100	1:04:17 PM
[5]	3279.	Pollack Scottrade	XXXXX866	6/13/2012	Buy	0.6800	400	3:21:49 PM
[5]	3280.	Pollack Scottrade	XXXXX866	6/13/2012	Buy	0.6800	200	3:53:23 PM
[5]	3281.	Pollack Scottrade	XXXXX866	6/14/2012	Buy	0.6500	100	3:07:58 PM
[3]	3282.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.6500	400	9:33:44 AM
[3]	3283.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.6500	400	9:33:44 AM
[3]	3284.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.6500	500	9:33:46 AM
[3]	3285.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.6500	1,000	9:33:43 AM
[3]	3286.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.6800	200	9:35:16 AM
[7]	3287.	Pollack Merrill Edge	XXXXX810	6/15/2012	Sell	0.6800	3,400	10:24:12 AM
[7]	3288.	Pollack Merrill Edge	XXXXX810	6/15/2012	Sell	0.6800	2,500	2:03:25 PM
[3]	3289.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7000	3,000	9:55:50 AM
[7]	3290.	Pollack Merrill Edge	XXXXX810	6/15/2012	Sell	0.7000	3,000	9:55:54 AM
[7]	3291.	Pollack Merrill Edge	XXXXX810	6/15/2012	Buy	0.7200	4,000	3:11:47 PM
[3]	3292.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Sell	0.7200	4,000	3:11:43 PM
[3]	3293.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7300	1,000	10:24:45 AM
[3]	3294.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7400	253	10:15:47 AM
[3]	3295.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7400	2,747	10:15:50 AM
[3]	3296.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7500	500	2:04:48 PM
[3]	3297.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7500	100	2:11:20 PM
[7]	3298.	Pollack Merrill Edge	XXXXX810	6/15/2012	Sell	0.7600	4,900	12:07:46 PM
[3]	3299.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7600	100	12:07:30 PM
[3]	3300.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7600	4,900	12:07:33 PM
[3]	3301.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.9000	100	2:57:42 PM
[7]	3302.	Pollack Merrill Edge	XXXXX810	6/15/2012	Buy	0.9000	100	3:26:58 PM
[3]	3303.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.9600	100	9:58:36 AM
[3]	3304.	Bhog Partners Scottrade	XXXXX911	6/18/2012	Buy	0.8000	100	3:39:33 PM
[7]	3305.	Pollack Merrill Edge	XXXXX810	6/18/2012	Buy	0.9000	200	1:48:20 PM
[7]	3306.	Pollack Merrill Edge	XXXXX810	6/19/2012	Buy	0.7400	3,000	10:16:05 AM
[3]	3307.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7400	430	10:15:55 AM
[3]	3308.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7400	2,570	10:15:52 AM
[7]	3309.	Pollack Merrill Edge	XXXXX810	6/19/2012	Buy	0.7500	5,000	11:09:59 AM
[3]	3310.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7500	2,200	11:09:58 AM
[3]	3311.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7500	5,000	11:09:47 AM
[3]	3312.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7500	2,500	2:31:09 PM
[3]	3313.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7600	300	11:09:41 AM
[7]	3314.	Pollack Merrill Edge	XXXXX810	6/19/2012	Buy	0.7700	5,000	11:05:20 AM
[3]	3315.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7700	6,000	11:05:09 AM
[7]	3316.	Pollack Merrill Edge	XXXXX810	6/19/2012	Sell	0.7700	2,500	3:24:53 PM
[7]	3317.	Pollack Merrill Edge	XXXXX810	6/19/2012	Buy	0.8500	5,000	11:01:06 AM
[7]	3318.	Pollack Merrill Edge	XXXXX810	6/19/2012	Sell	0.8700	200	3:25:19 PM
[3]	3319.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Buy	0.8700	200	3:25:20 PM
[3]	3320.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Buy	0.8800	100	2:31:46 PM
[3]	3321.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Buy	0.9000	100	10:11:19 AM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[3]	3322.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Buy	0.9000	100	10:16:31 AM
[3]	3323.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Buy	0.9000	100	11:10:35 AM
[3]	3324.	Bhog Partners Scottrade	XXXXX911	6/20/2012	Sell	0.7000	200	12:22:25 PM
[7]	3325.	Pollack Merrill Edge	XXXXX810	6/20/2012	Sell	0.7000	4,200	12:28:05 PM
[3]	3326.	Bhog Partners Scottrade	XXXXX911	6/20/2012	Sell	0.7500	1,000	10:10:52 AM
[3]	3327.	Bhog Partners Scottrade	XXXXX911	6/20/2012	Sell	0.7500	500	10:11:17 AM
[7]	3328.	Pollack Merrill Edge	XXXXX810	6/21/2012	Sell	0.5900	1,800	1:22:46 PM
[7]	3329.	Pollack Merrill Edge	XXXXX810	6/22/2012	Sell	0.5900	4,350	11:05:11 AM
[7]	3330.	Pollack Merrill Edge	XXXXX810	6/22/2012	Sell	0.5900	3,082	11:09:46 AM
[7]	3331.	Pollack Merrill Edge	XXXXX810	6/22/2012	Sell	0.5900	3,568	12:23:31 PM
[5]	3332.	Pollack Scottrade	XXXXX866	6/22/2012	Sell	0.5900	700	12:47:24 PM
[7]	3333.	Pollack Merrill Edge	XXXXX810	6/25/2012	Sell	0.6000	3,300	1:42:02 PM
[7]	3334.	Pollack Merrill Edge	XXXXX810	6/25/2012	Sell	0.6000	1,650	1:56:51 PM
[7]	3335.	Pollack Merrill Edge	XXXXX810	6/26/2012	Sell	0.5800	2,000	10:24:48 AM
[7]	3336.	Pollack Merrill Edge	XXXXX810	6/26/2012	Sell	0.5800	3,000	10:40:59 AM
[3]	3337.	Bhog Partners Scottrade	XXXXX911	7/3/2012	Sell	0.6200	435	12:45:50 PM
[3]	3338.	Bhog Partners Scottrade	XXXXX911	7/3/2012	Buy	0.6500	35	12:42:43 PM
[3]	3339.	Bhog Partners Scottrade	XXXXX911	7/3/2012	Buy	0.6500	400	12:42:44 PM
[3]	3340.	Bhog Partners Scottrade	XXXXX911	7/5/2012	Buy	0.6300	100	11:22:46 AM
[3]	3341.	Bhog Partners Scottrade	XXXXX911	7/5/2012	Buy	0.6300	400	11:22:46 AM
[3]	3342.	Bhog Partners Scottrade	XXXXX911	7/5/2012	Buy	0.6300	1,500	11:24:07 AM
[3]	3343.	Bhog Partners Scottrade	XXXXX911	7/5/2012	Sell	0.6500	2,000	3:36:54 PM
[3]	3344.	Bhog Partners Scottrade	XXXXX911	7/10/2012	Buy	0.6600	198	1:16:21 PM
[3]	3345.	Bhog Partners Scottrade	XXXXX911	7/10/2012	Buy	0.6600	400	1:16:26 PM
[3]	3346.	Bhog Partners Scottrade	XXXXX911	7/10/2012	Buy	0.6600	400	1:16:26 PM
[3]	3347.	Bhog Partners Scottrade	XXXXX911	7/11/2012	Buy	0.7000	407	12:52:06 PM
[3]	3348.	Bhog Partners Scottrade	XXXXX911	7/11/2012	Buy	0.7100	300	2:44:07 PM
[3]	3349.	Bhog Partners Scottrade	XXXXX911	7/11/2012	Buy	0.7100	400	2:44:07 PM
[3]	3350.	Bhog Partners Scottrade	XXXXX911	7/11/2012	Buy	0.8500	200	2:51:19 PM
[3]	3351.	Bhog Partners Scottrade	XXXXX911	7/12/2012	Buy	0.8500	1,195	9:43:22 AM
[3]	3352.	Bhog Partners Scottrade	XXXXX911	7/12/2012	Buy	0.8500	600	9:44:26 AM
[3]	3353.	Bhog Partners Scottrade	XXXXX911	7/12/2012	Buy	0.8500	200	3:00:10 PM
[3]	3354.	Bhog Partners Scottrade	XXXXX911	7/13/2012	Buy	0.8500	200	2:49:04 PM
[3]	3355.	Bhog Partners Scottrade	XXXXX911	7/13/2012	Buy	0.8500	100	2:51:22 PM
[1]	3356.	Montgomery St TD Ameritrade	XXXXXX053	7/13/2012	Buy	0.9000	100	3:12:22 PM
[3]	3357.	Bhog Partners Scottrade	XXXXX911	7/13/2012	Buy	0.9200	200	1:30:06 PM
[3]	3358.	Bhog Partners Scottrade	XXXXX911	7/13/2012	Buy	0.9500	100	1:11:06 PM
[3]	3359.	Bhog Partners Scottrade	XXXXX911	7/13/2012	Buy	0.9600	1,000	12:20:22 PM
[3]	3360.	Bhog Partners Scottrade	XXXXX911	7/13/2012	Buy	0.9600	200	12:23:02 PM
[3]	3361.	Bhog Partners Scottrade	XXXXX911	7/17/2012	Buy	0.6800	600	3:07:30 PM
[3]	3362.	Bhog Partners Scottrade	XXXXX911	7/17/2012	Buy	0.8500	400	3:41:53 PM
[3]	3363.	Bhog Partners Scottrade	XXXXX911	7/18/2012	Sell	0.7000	3,600	3:55:44 PM
[3]	3364.	Bhog Partners Scottrade	XXXXX911	7/19/2012	Sell	0.7000	2,900	1:15:07 PM
[7]	3365.	Pollack Merrill Edge	XXXXX810	7/20/2012	Sell	0.6600	50	11:58:30 AM
[3]	3366.	Bhog Partners Scottrade	XXXXX911	7/24/2012	Sell	0.6000	600	2:32:52 PM
[1]	3367.	Montgomery St TD Ameritrade	XXXXXX053	7/25/2012	Sell	0.6200	100	9:31:06 AM
[1]	3368.	Montgomery St TD Ameritrade	XXXXXX053	8/21/2012	Sell	0.5100	1,312	3:24:07 PM
[1]	3369.	Montgomery St TD Ameritrade	XXXXXX053	8/21/2012	Sell	0.5100	2,500	3:23:05 PM
[1]	3370.	Montgomery St TD Ameritrade	XXXXXX053	8/21/2012	Sell	0.5400	4,503	10:15:39 AM
[1]	3371.	Montgomery St TD Ameritrade	XXXXXX053	8/21/2012	Sell	0.5422	600	10:15:23 AM
[1]	3372.	Montgomery St TD Ameritrade	XXXXXX053	8/21/2012	Sell	0.5500	3,097	10:15:05 AM
[1]	3373.	Montgomery St TD Ameritrade	XXXXXX053	8/22/2012	Sell	0.3800	3,588	2:23:43 PM
[1]	3374.	Montgomery St TD Ameritrade	XXXXXX053	8/22/2012	Sell	0.4000	5,000	11:58:36 AM
[1]	3375.	Montgomery St TD Ameritrade	XXXXXX053	8/22/2012	Sell	0.4000	2,400	12:52:49 PM
[1]	3376.	Montgomery St TD Ameritrade	XXXXXX053	8/22/2012	Sell	0.4200	2,000	11:05:52 AM
[1]	3377.	Montgomery St TD Ameritrade	XXXXXX053	8/22/2012	Sell	0.4250	3,000	11:05:22 AM
[1]	3378.	Montgomery St TD Ameritrade	XXXXXX053	8/22/2012	Sell	0.4500	5,000	10:20:38 AM
[1]	3379.	Montgomery St TD Ameritrade	XXXXXX053	8/23/2012	Sell	0.3900	7,000	3:41:14 PM
[1]	3380.	Montgomery St TD Ameritrade	XXXXXX053	8/23/2012	Sell	0.4000	5,000	3:24:56 PM
[1]	3381.	Montgomery St TD Ameritrade	XXXXXX053	8/24/2012	Sell	0.4600	5,500	11:40:22 AM
[3]	3382.	Bhog Partners Scottrade	XXXXX911	8/24/2012	Buy	0.5000	200	1:54:14 PM
[1]	3383.	Montgomery St TD Ameritrade	XXXXXX053	8/27/2012	Sell	0.4000	5,000	11:38:07 AM
[3]	3384.	Bhog Partners Scottrade	XXXXX911	8/27/2012	Buy	0.5000	200	9:46:53 AM
[1]	3385.	Montgomery St TD Ameritrade	XXXXXX053	8/28/2012	Sell	0.3950	5,000	2:10:43 PM
[1]	3386.	Montgomery St TD Ameritrade	XXXXXX053	8/28/2012	Sell	0.4000	5,500	9:59:36 AM
[1]	3387.	Montgomery St TD Ameritrade	XXXXXX053	8/28/2012	Sell	0.4000	225	2:35:58 PM
[1]	3388.	Montgomery St TD Ameritrade	XXXXXX053	8/28/2012	Sell	0.4000	294	2:26:32 PM
[1]	3389.	Montgomery St TD Ameritrade	XXXXXX053	8/28/2012	Sell	0.4000	4,481	2:39:19 PM
[1]	3390.	Montgomery St TD Ameritrade	XXXXXX053	8/28/2012	Sell	0.4000	2,500	2:39:19 PM
[1]	3391.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2012	Sell	0.4000	219	9:57:30 AM
[1]	3392.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2012	Sell	0.4000	4,781	12:38:39 PM
[1]	3393.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2012	Buy	0.5000	100	12:41:01 PM
[1]	3394.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2012	Sell	0.4000	3,250	12:54:33 PM
[1]	3395.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2012	Sell	0.4100	3,650	11:33:27 AM
[5]	3396.	Bhog Partners Scottrade	XXXXX911	8/31/2012	Sell	0.4100	400	11:47:08 AM
[5]	3397.	Pollack Scottrade	XXXXX866	8/31/2012	Buy	0.4900	100	11:48:23 AM
[5]	3398.	Pollack Scottrade	XXXXX866	8/31/2012	Buy	0.4900	200	12:57:41 PM
[5]	3399.	Pollack Scottrade	XXXXX866	9/5/2012	Sell	0.3500	300	3:50:06 PM
[1]	3400.	Montgomery St TD Ameritrade	XXXXXX053	9/5/2012	Sell	0.3900	2,500	3:28:41 PM
[1]	3401.	Montgomery St TD Ameritrade	XXXXXX053	9/5/2012	Sell	0.4000	1,850	2:18:06 PM
[1]	3402.	Montgomery St TD Ameritrade	XXXXXX053	9/5/2012	Sell	0.4000	475	3:02:15 PM

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Exhibit 7.3

Mr. Pollack's ARET Trades

	No.	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [10]
[1]	3403.	Montgomery St TD Ameritrade	XXXXXX053	9/6/2012	Sell	0.3300	4,875	1:41:25 PM
[1]	3404.	Montgomery St TD Ameritrade	XXXXXX053	9/6/2012	Sell	0.3301	5,000	12:47:30 PM
[1]	3405.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2012	Sell	0.3101	2,425	3:45:27 PM
[1]	3406.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2012	Buy	0.3800	100	3:46:43 PM
[1]	3407.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2012	Sell	0.3000	2,505	9:56:31 AM
[1]	3408.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2012	Sell	0.3000	3,811	10:03:48 AM
[1]	3409.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2012	Sell	0.3000	3,600	1:54:27 PM
[1]	3410.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2012	Sell	0.3100	3,864	9:54:02 AM
[1]	3411.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2012	Sell	0.3400	3,000	3:26:59 PM
[1]	3412.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2012	Sell	0.3500	2,495	9:34:18 AM
[1]	3413.	Montgomery St TD Ameritrade	XXXXXX053	9/17/2012	Sell	0.3000	60	2:02:28 PM
[1]	3414.	Montgomery St TD Ameritrade	XXXXXX053	9/17/2012	Buy	0.4900	100	3:57:31 PM
[1]	3415.	Montgomery St TD Ameritrade	XXXXXX053	9/19/2012	Sell	0.3100	6,950	2:09:49 PM
[1]	3416.	Montgomery St TD Ameritrade	XXXXXX053	9/19/2012	Buy	0.4700	100	1:59:06 PM
[1]	3417.	Montgomery St TD Ameritrade	XXXXXX053	9/19/2012	Buy	0.4700	100	2:36:35 PM
[1]	3418.	Montgomery St TD Ameritrade	XXXXXX053	9/20/2012	Sell	0.3000	8,000	9:59:49 AM
[1]	3419.	Montgomery St TD Ameritrade	XXXXXX053	9/20/2012	Sell	0.3000	3,690	10:01:14 AM
[1]	3420.	Montgomery St TD Ameritrade	XXXXXX053	9/20/2012	Sell	0.3000	5,000	3:34:08 PM
[1]	3421.	Montgomery St TD Ameritrade	XXXXXX053	9/20/2012	Buy	0.4700	200	10:28:40 AM
[1]	3422.	Montgomery St TD Ameritrade	XXXXXX053	9/20/2012	Buy	0.4700	200	3:52:55 PM
[1]	3423.	Montgomery St TD Ameritrade	XXXXXX053	9/20/2012	Buy	0.4700	300	3:53:20 PM
[1]	3424.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Sell	0.2500	5,000	12:56:43 PM
[1]	3425.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Sell	0.2500	1,000	1:01:09 PM
[1]	3426.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Sell	0.2500	2,700	1:01:30 PM
[1]	3427.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Sell	0.2500	215	1:26:44 PM
[1]	3428.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Sell	0.2500	3,458	1:27:06 PM
[1]	3429.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Sell	0.2700	5,000	11:44:09 AM
[1]	3430.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Buy	0.2800	273	2:02:05 PM
[1]	3431.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Sell	0.3000	5,000	10:15:45 AM
[1]	3432.	Montgomery St TD Ameritrade	XXXXXX053	9/21/2012	Sell	0.3000	250	2:42:20 PM
[1]	3433.	Montgomery St TD Ameritrade	XXXXXX053	9/24/2012	Sell	0.2800	5,000	9:32:08 AM
[1]	3434.	Montgomery St TD Ameritrade	XXXXXX053	9/24/2012	Sell	0.2970	10,350	9:34:54 AM
[1]	3435.	Montgomery St TD Ameritrade	XXXXXX053	9/24/2012	Sell	0.3000	4,000	9:54:07 AM
[1]	3436.	Montgomery St TD Ameritrade	XXXXXX053	9/24/2012	Buy	0.3000	200	11:26:37 AM
[1]	3437.	Montgomery St TD Ameritrade	XXXXXX053	9/26/2012	Sell	0.2500	6,400	10:22:53 AM
[1]	3438.	Montgomery St TD Ameritrade	XXXXXX053	9/26/2012	Sell	0.2500	1,993	10:24:32 AM
[1]	3439.	Montgomery St TD Ameritrade	XXXXXX053	9/26/2012	Buy	0.3000	193	10:45:24 AM
[1]	3440.	Montgomery St TD Ameritrade	XXXXXX053	9/27/2012	Sell	0.2200	1,080	1:00:32 PM
[1]	3441.	Montgomery St TD Ameritrade	XXXXXX053	9/27/2012	Sell	0.2500	4,920	12:59:21 PM
[1]	3442.	Montgomery St TD Ameritrade	XXXXXX053	10/2/2012	Buy	0.2800	200	3:52:20 PM
[1]	3443.	Montgomery St TD Ameritrade	XXXXXX053	10/3/2012	Sell	0.2350	200	9:42:16 AM
[1]	3444.	Montgomery St TD Ameritrade	XXXXXX053	10/5/2012	Sell	0.2600	10,000	9:58:49 AM
[1]	3445.	Montgomery St TD Ameritrade	XXXXXX053	10/5/2012	Sell	0.2600	5,000	11:47:11 AM
[1]	3446.	Montgomery St TD Ameritrade	XXXXXX053	10/5/2012	Buy	0.3050	200	3:21:01 PM
[1]	3447.	Montgomery St TD Ameritrade	XXXXXX053	10/8/2012	Sell	0.2300	1,375	10:16:31 AM
[1]	3448.	Montgomery St TD Ameritrade	XXXXXX053	10/8/2012	Sell	0.2300	12,825	10:16:22 AM
[1]	3449.	Montgomery St TD Ameritrade	XXXXXX053	10/8/2012	Sell	0.2300	2,000	10:17:50 AM
[1]	3450.	Montgomery St TD Ameritrade	XXXXXX053	10/8/2012	Sell	0.2300	1,000	10:19:00 AM
		Count of Trades	3,450					
		Count of Unique Trading Days		300				

Notes:

(1) See SEC-TDA-E-0000541.
(2) See SEC-TDA-E-0005055.
(3) See SEC-SCOTTRADE-E-0000002.
(4) See SEC-SCOTTRADE-E-0000290.
(5) See SEC-SCOTTRADE-E-0000598.
(6) See SEC-SCOTTRADE-E-0000648.
(7) See SEC-MERRILL-E-0000112.
(8) See SEC-IB-E-0000025.
(9) See SEC-FIDELITY-E-0000001.
(10) The "action timestamp" from the broker excel sheets referenced is the "execution time" in the FINRA database. The time between the two sources is occasionally one second different.

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 8.0

Mr. Pollack's Trades as a % of Total ARET Daily Trading Volume

Mr. Pollack's Trades as a % of Total ARET		# of Pollack ARET Trading Days	Cumulative (Low % or Higher) [1]
Low	High		
0.00%	9.99%	54	300
10.00%	19.99%	32	246
20.00%	29.99%	23	214
30.00%	39.99%	24	191
40.00%	49.99%	26	167
50.00%	59.99%	36	141
60.00%	69.99%	35	105
70.00%	79.99%	30	70
80.00%	89.99%	21	40
90.00%	99.99%	14	19
100.00%		5	5
Total Pollack Trading Days		300	

Notes:

(1) The number of trading days where Pollack's % was at least the percentage in the "Low" column or higher. For example, there are 141 trading days where Pollack was responsible for trading 50% and over of reported ARET volume.

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 8.1

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume

		ARET Total Trading Volume		Pollack Daily Trading Volume						
No.	Date [1]	ARET Total Trading Volume [2]	ARET Total Trading Volume - Adjusted for Stock Split [3]	Mr. Pollack's ARET Trading Volume [4]	Less Half of Mr. Pollack's Wash Trading Volume [5]	Less Shares Not Reported [6]	Less Pollack Odd Lots [7]	Adjusted Pollack Daily Trading Volume [8]	Adjusted Pollack Daily Trading Volume - Adjusted for Stock Split [3]	Pollack Volume as % of Total ARET Volume [9]
1.	12/31/2010	604,250	6,043	170,250	-		-	170,250	1,703	28.2%
2.	1/3/2011	682,923	6,829	250,150	-		-	250,150	2,502	36.6%
3.	1/4/2011	359,604	3,596	164,160	-		-	164,160	1,642	45.7%
4.	1/5/2011	157,450	1,575	128,140	-		-	128,140	1,281	81.4%
5.	1/6/2011	321,300	3,213	91,300	-		-	91,300	913	28.4%
6.	1/7/2011	1,143,092	11,431	171,000	-		-	171,000	1,710	15.0%
7.	1/10/2011	495,000	4,950	122,000	-		-	122,000	1,220	24.6%
8.	1/12/2011	453,975	4,540	119,500	-		-	119,500	1,195	26.3%
9.	1/13/2011	1,542,355	15,424	409,800	-		-	409,800	4,098	26.6%
10.	1/14/2011	1,248,868	12,489	279,200	-		-	279,200	2,792	22.4%
11.	1/18/2011	979,972	9,800	87,400	-		-	87,400	874	8.9%
12.	1/19/2011	879,278	8,793	37,500	-		-	37,500	375	4.3%
13.	1/20/2011	564,600	5,646	201,100	-		-	201,100	2,011	35.6%
14.	1/21/2011	1,047,257	10,473	242,400	-		-	242,400	2,424	23.1%
15.	1/24/2011	935,180	9,352	100,000	-		-	100,000	1,000	10.7%
16.	1/25/2011	266,100	2,661	17,000	-		-	17,000	170	6.4%
17.	1/26/2011	2,201,805	22,018	963,549	100,000		-	863,549	8,635	39.2%
18.	1/27/2011	190,000	1,900	110,000	-		-	110,000	1,100	57.9%
19.	1/28/2011	5,058,340	50,583	1,174,051	25,000		-	1,149,051	11,491	22.7%
20.	1/31/2011	4,018,554	40,186	564,600	-		-	564,600	5,646	14.0%
21.	2/1/2011	2,254,421	22,544	555,021	-		-	555,021	5,550	24.6%
22.	2/2/2011	921,279	9,213	133,079	-		-	133,079	1,331	14.4%
23.	2/3/2011	3,202,679	32,027	251,100	-		-	251,100	2,511	7.8%
24.	2/4/2011	2,002,350	20,024	534,500	-		-	534,500	5,345	26.7%
25.	2/7/2011	2,677,050	26,771	500,500	-		-	500,500	5,005	18.7%
26.	2/8/2011	899,695	8,997	15,500	-		-	15,500	155	1.7%
27.	2/9/2011	849,430	8,494	20,000	-		-	20,000	200	2.4%
28.	2/10/2011	775,395	7,754	87,500	-		-	87,500	875	11.3%
29.	2/11/2011	4,310,149	43,101	270,300	-		-	270,300	2,703	6.3%
30.	2/14/2011	1,931,048	19,310	185,000	-		-	185,000	1,850	9.6%
31.	2/16/2011	1,256,981	12,570	101,000	-		-	101,000	1,010	8.0%
32.	2/17/2011	1,049,598	10,496	86,310	-		-	86,310	863	8.2%
33.	2/18/2011	2,756,988	27,570	182,710	-		-	182,710	1,827	6.6%
34.	2/22/2011	1,665,681	16,657	28,000	-		-	28,000	280	1.7%
35.	2/23/2011	2,323,619	23,236	7,000	-		-	7,000	70	0.3%
36.	3/17/2011	320,676	3,207	1,000	-		-	1,000	10	0.3%
37.	3/22/2011	594,651	5,947	47,000	-		-	47,000	470	7.9%
38.	3/24/2011	301,132	3,011	22,000	-		-	22,000	220	7.3%
39.	3/25/2011	1,738,455	17,385	104,400	-		-	104,400	1,044	6.0%
40.	3/29/2011	575,501	5,755	3,000	-		-	3,000	30	0.5%
41.	3/30/2011	209,440	2,094	10,000	-		-	10,000	100	4.8%
42.	4/1/2011	214,565	2,146	17,000	-		-	17,000	170	7.9%
43.	4/4/2011	1,421,556	14,216	158,000	-		-	158,000	1,580	11.1%
44.	4/5/2011	3,321,630	33,216	32,500	-		-	32,500	325	1.0%
45.	4/6/2011	1,471,795	14,718	23,500	-		-	23,500	235	1.6%
46.	4/7/2011	697,846	6,978	57,200	-		-	57,200	572	8.2%
47.	4/8/2011	266,775	2,668	126,000	-		-	126,000	1,260	47.2%
48.	4/11/2011	1,509,815	15,098	196,000	-		-	196,000	1,960	13.0%
49.	4/12/2011	388,715	3,887	64,000	-		-	64,000	640	16.5%
50.	4/13/2011	546,413	5,464	174,000	-		-	174,000	1,740	31.8%
51.	4/14/2011	377,203	3,772	87,001	-		-	87,001	870	23.1%
52.	4/15/2011	860,033	8,600	170,499	-		-	170,499	1,705	19.8%
53.	4/28/2011	6,570	6,570	1,145	-		-	1,145	1,145	17.4%
54.	4/29/2011	11,106	11,106	1,800	-		-	1,800	1,800	16.2%

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 8.1

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume

		ARET Total Trading Volume		Pollack Daily Trading Volume						
No.	Date [1]	ARET Total Trading Volume [2]	ARET Total Trading Volume - Adjusted for Stock Split [3]	Mr. Pollack's ARET Trading Volume [4]	Less Half of Mr. Pollack's Wash Trading Volume [5]	Less Shares Not Reported [6]	Less Pollack Odd Lots [7]	Adjusted Pollack Daily Trading Volume [8]	Adjusted Pollack Daily Trading Volume - Adjusted for Stock Split [3]	Pollack Volume as % of Total ARET Volume [9]
55.	5/2/2011	6,467	6,467	1,000	-		15	985	985	15.2%
56.	5/13/2011	4,740	4,740	4,400	-		-	4,400	4,400	92.8%
57.	5/16/2011	2,991	2,991	1,700	-		-	1,700	1,700	56.8%
58.	5/17/2011	5,424	5,424	2,900	-		-	2,900	2,900	53.5%
59.	5/18/2011	8,586	8,586	3,700	-		-	3,700	3,700	43.1%
60.	5/20/2011	12,075	12,075	3,710	-		10	3,700	3,700	30.6%
61.	5/23/2011	29,024	29,024	21,590	-		-	21,590	21,590	74.4%
62.	5/24/2011	16,469	16,469	12,061	-		1	12,060	12,060	73.2%
63.	5/25/2011	20,619	20,619	13,667	-		-	13,667	13,667	66.3%
64.	5/26/2011	12,782	12,782	6,864	-		15	6,849	6,849	53.6%
65.	5/27/2011	8,918	8,918	6,306	-		3	6,303	6,303	70.7%
66.	5/31/2011	6,470	6,470	3,200	-		-	3,200	3,200	49.5%
67.	6/1/2011	10,275	10,275	9,410	-		-	9,410	9,410	91.6%
68.	6/2/2011	10,421	10,421	5,625	-		-	5,625	5,625	54.0%
69.	6/3/2011	4,625	4,625	2,775	-		-	2,775	2,775	60.0%
70.	6/6/2011	31,841	31,841	16,260	-		-	16,260	16,260	51.1%
71.	6/7/2011	11,660	11,660	8,376	-		38	8,338	8,338	71.5%
72.	6/8/2011	23,861	23,861	9,439	-		20	9,419	9,419	39.5%
73.	6/9/2011	9,090	9,090	7,900	-		-	7,900	7,900	86.9%
74.	6/13/2011	727	727	415	-		315	100	100	13.8%
75.	6/14/2011	19,677	19,677	9,600	-		-	9,600	9,600	48.8%
76.	6/15/2011	13,150	13,150	7,666	-		83	7,583	7,583	57.7%
77.	6/16/2011	4,785	4,785	3,200	-		-	3,200	3,200	66.9%
78.	6/20/2011	15,167	15,167	10,797	-		130	10,667	10,667	70.3%
79.	6/21/2011	14,900	14,900	8,100	-		-	8,100	8,100	54.4%
80.	6/22/2011	14,687	14,687	10,673	-		-	10,673	10,673	72.7%
81.	6/23/2011	5,100	5,100	4,800	-		-	4,800	4,800	94.1%
82.	6/24/2011	1,740	1,740	1,500	-		-	1,500	1,500	86.2%
83.	6/27/2011	18,741	18,741	12,200	-		-	12,200	12,200	65.1%
84.	6/28/2011	6,172	6,172	2,700	-		-	2,700	2,700	43.7%
85.	6/29/2011	15,819	15,819	7,286	-		-	7,286	7,286	46.1%
86.	6/30/2011	9,400	9,400	5,386	-		86	5,300	5,300	56.4%
87.	7/1/2011	450	450	200	-		-	200	200	44.4%
88.	7/5/2011	8,900	8,900	3,600	-		-	3,600	3,600	40.4%
89.	7/6/2011	5,529	5,529	1,600	-		-	1,600	1,600	28.9%
90.	7/7/2011	7,900	7,900	3,800	-		-	3,800	3,800	48.1%
91.	7/8/2011	12,000	12,000	4,400	-		-	4,400	4,400	36.7%
92.	7/11/2011	8,100	8,100	5,700	-		-	5,700	5,700	70.4%
93.	7/12/2011	11,267	11,267	7,300	-		-	7,300	7,300	64.8%
94.	7/13/2011	10,385	10,385	7,700	-		-	7,700	7,700	74.1%
95.	7/14/2011	11,052	11,052	6,800	-		-	6,800	6,800	61.5%
96.	7/15/2011	22,260	22,260	11,465	-		-	11,465	11,465	51.5%
97.	7/18/2011	12,745	12,745	16,371	4,500		60	11,811	11,811	92.7%
98.	7/19/2011	10,615	10,615	13,900	5,000		-	8,900	8,900	83.8%
99.	7/20/2011	6,800	6,800	4,200	-		50	4,150	4,150	61.0%
100.	7/21/2011	3,070	3,070	1,840	-		-	1,840	1,840	59.9%
101.	7/22/2011	26,864	26,864	4,600	-		-	4,600	4,600	17.1%
102.	7/25/2011	5,305	5,305	1,550	-		-	1,550	1,550	29.2%
103.	7/26/2011	10,754	10,754	2,400	-		-	2,400	2,400	22.3%
104.	7/27/2011	28,301	28,301	28,202	6,746		5	21,451	21,451	75.8%
105.	7/28/2011	8,279	8,279	9,340	1,300		-	8,040	8,040	97.1%
106.	7/29/2011	12,436	12,436	1,340	-		-	1,340	1,340	10.8%
107.	8/5/2011	13,935	13,935	399	-		99	300	300	2.2%
108.	8/8/2011	8,300	8,300	1	-		1	-	-	0.0%

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 8.1

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume

		ARET Total Trading Volume		Pollack Daily Trading Volume						
No.	Date [1]	ARET Total Trading Volume [2]	ARET Total Trading Volume - Adjusted for Stock Split [3]	Mr. Pollack's ARET Trading Volume [4]	Less Half of Mr. Pollack's Wash Trading Volume [5]	Less Shares Not Reported [6]	Less Pollack Odd Lots [7]	Adjusted Pollack Daily Trading Volume [8]	Adjusted Pollack Daily Trading Volume - Adjusted for Stock Split [3]	Pollack Volume as % of Total ARET Volume [9]
109.	8/9/2011	11,587	11,587	602	-		2	600	600	5.2%
110.	8/11/2011	4,100	4,100	100	-		-	100	100	2.4%
111.	8/12/2011	7,082	7,082	238	38		38	162	162	2.3%
112.	8/15/2011	21,201	21,201	34,338	14,699		138	19,501	19,501	92.0%
113.	8/16/2011	28,170	28,170	27,069	7,800		-	19,269	19,269	68.4%
114.	8/17/2011	18,949	18,949	19,293	4,587		257	14,449	14,449	76.3%
115.	8/18/2011	27,750	27,750	26,350	4,900		-	21,450	21,450	77.3%
116.	8/19/2011	41,086	41,086	41,160	11,680		-	29,480	29,480	71.8%
117.	8/22/2011	11,075	11,075	7,400	2,200		-	5,200	5,200	47.0%
118.	8/23/2011	30,100	30,100	28,150	9,400		-	18,750	18,750	62.3%
119.	8/24/2011	9,800	9,800	8,050	1,500		-	6,550	6,550	66.8%
120.	8/25/2011	11,900	11,900	11,300	3,500		-	7,800	7,800	65.5%
121.	8/26/2011	27,700	27,700	21,600	3,450		-	18,150	18,150	65.5%
122.	8/29/2011	20,322	20,322	20,500	5,300		-	15,200	15,200	74.8%
123.	8/30/2011	36,120	36,120	39,600	12,500		-	27,100	27,100	75.0%
124.	8/31/2011	4,050	4,050	5,550	1,900		50	3,600	3,600	88.9%
125.	9/1/2011	14,344	14,344	11,450	1,700		-	9,750	9,750	68.0%
126.	9/2/2011	12,800	12,800	19,400	7,300		-	12,100	12,100	94.5%
127.	9/6/2011	3,900	3,900	3,625	150		75	3,400	3,400	87.2%
128.	9/8/2011	3,386	3,386	1,100	-		-	1,100	1,100	32.5%
129.	9/9/2011	15,680	15,680	16,615	4,400		-	12,215	12,215	77.9%
130.	9/12/2011	10,100	10,100	9,050	2,000		-	7,050	7,050	69.8%
131.	9/13/2011	37,838	37,838	45,045	16,540		-	28,505	28,505	75.3%
132.	9/14/2011	13,530	13,530	16,370	4,300		-	12,070	12,070	89.2%
133.	9/15/2011	200	200	118	-		18	100	100	50.0%
134.	9/16/2011	11,500	11,500	8,800	2,000		-	6,800	6,800	59.1%
135.	9/19/2011	7,900	7,900	6,900	2,500		-	4,400	4,400	55.7%
136.	9/20/2011	18,200	18,200	14,518	1,900		-	12,618	12,618	69.3%
137.	9/21/2011	3,600	3,600	2,300	-		-	2,300	2,300	63.9%
138.	9/22/2011	6,800	6,800	7,300	1,500		-	5,800	5,800	85.3%
139.	9/23/2011	9,050	9,050	4,701	-		-	4,701	4,701	51.9%
140.	9/26/2011	9,410	9,410	8,101	2,500		91	5,510	5,510	58.6%
141.	9/27/2011	29,645	29,645	33,240	7,399		-	25,841	25,841	87.2%
142.	9/28/2011	11,650	11,650	13,300	3,300		-	10,000	10,000	85.8%
143.	9/29/2011	5,465	5,465	2,300	-		-	2,300	2,300	42.1%
144.	9/30/2011	17,846	17,846	15,400	3,500		-	11,900	11,900	66.7%
145.	10/3/2011	17,600	17,600	7,550	500		-	7,050	7,050	40.1%
146.	10/4/2011	12,670	12,670	12,650	1,500		-	11,150	11,150	88.0%
147.	10/5/2011	19,933	19,933	19,500	5,700		25	13,775	13,775	69.1%
148.	10/6/2011	11,296	11,296	11,900	2,000		-	9,900	9,900	87.6%
149.	10/7/2011	7,400	7,400	9,600	2,700		-	6,900	6,900	93.2%
150.	10/10/2011	18,012	18,012	22,100	7,300		-	14,800	14,800	82.2%
151.	10/11/2011	21,755	21,755	22,225	4,000		-	18,225	18,225	83.8%
152.	10/12/2011	9,350	9,350	9,450	2,500		-	6,950	6,950	74.3%
153.	10/13/2011	42,335	42,335	25,000	3,000		-	22,000	22,000	52.0%
154.	10/14/2011	12,200	12,200	7,700	1,000		-	6,700	6,700	54.9%
155.	10/18/2011	20,218	20,218	17,900	4,800		-	13,100	13,100	64.8%
156.	10/19/2011	19,628	19,628	18,600	5,200		150	13,250	13,250	67.5%
157.	10/20/2011	16,750	16,750	15,600	4,000		-	11,600	11,600	69.3%
158.	10/21/2011	9,834	9,834	10,200	2,500		-	7,700	7,700	78.3%
159.	10/24/2011	19,425	19,425	22,194	4,200		194	17,800	17,800	91.6%
160.	10/25/2011	5,850	5,850	3,400	-		-	3,400	3,400	58.1%
161.	10/26/2011	18,350	18,350	22,099	7,500		-	14,599	14,599	79.6%
162.	10/27/2011	23,739	23,739	14,298	2,849		-	11,449	11,449	48.2%

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Exhibit 8.1

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume

		ARET Total Trading Volume		Pollack Daily Trading Volume						
No.	Date [1]	ARET Total Trading Volume [2]	ARET Total Trading Volume - Adjusted for Stock Split [3]	Mr. Pollack's ARET Trading Volume [4]	Less Half of Mr. Pollack's Wash Trading Volume [5]	Less Shares Not Reported [6]	Less Pollack Odd Lots [7]	Adjusted Pollack Daily Trading Volume [8]	Adjusted Pollack Daily Trading Volume - Adjusted for Stock Split [3]	Pollack Volume as % of Total ARET Volume [9]
163.	10/28/2011	8,601	8,601	4,701	-		-	4,701	4,701	54.7%
164.	11/2/2011	9,300	9,300	700	-		-	700	700	7.5%
165.	11/3/2011	13,795	13,795	6,200	500		-	5,700	5,700	41.3%
166.	11/4/2011	7,550	7,550	6,200	700		-	5,500	5,500	72.8%
167.	11/7/2011	5,860	5,860	4,700	-		-	4,700	4,700	80.2%
168.	11/8/2011	4,751	4,751	1,600	-		-	1,600	1,600	33.7%
169.	11/10/2011	7,120	7,120	6,420	500		-	5,920	5,920	83.1%
170.	11/11/2011	2,847	2,847	2,825	400		-	2,425	2,425	85.2%
171.	11/16/2011	2,500	2,500	2,045	-		-	2,045	2,045	81.8%
172.	11/17/2011	2,600	2,600	1,000	200		-	800	800	30.8%
173.	11/21/2011	8,895	8,895	6,200	-		-	6,200	6,200	69.7%
174.	11/22/2011	4,178	4,178	2,000	-		-	2,000	2,000	47.9%
175.	11/23/2011	2,450	2,450	2,100	-		-	2,100	2,100	85.7%
176.	11/25/2011	7,984	7,984	2,500	-		-	2,500	2,500	31.3%
177.	11/28/2011	4,503	4,503	3,400	-		-	3,400	3,400	75.5%
178.	11/29/2011	9,964	9,964	5,200	1,200		-	4,000	4,000	40.1%
179.	11/30/2011	8,342	8,342	6,500	667		-	5,833	5,833	69.9%
180.	12/1/2011	37,934	37,934	26,100	800		-	25,300	25,300	66.7%
181.	12/2/2011	1,780	1,780	1,000	500		-	500	500	28.1%
182.	12/5/2011	9,600	9,600	7,200	400		-	6,800	6,800	70.8%
183.	12/6/2011	2,782	2,782	2,244	500		10	1,734	1,734	62.3%
184.	12/7/2011	15,964	15,964	10,584	-		20	10,564	10,564	66.2%
185.	12/8/2011	7,705	7,705	7,410	800		-	6,610	6,610	85.8%
186.	12/9/2011	4,396	4,396	4,300	800		-	3,500	3,500	79.6%
187.	12/12/2011	2,095	2,095	895	-		-	895	895	42.7%
188.	12/14/2011	4,820	4,820	3,795	800		-	2,995	2,995	62.1%
189.	12/15/2011	29,305	29,305	8,850	-		-	8,850	8,850	30.2%
190.	12/16/2011	30,523	30,523	7,000	-		-	7,000	7,000	22.9%
191.	12/29/2011	62,867	62,867	8,000	-		-	8,000	8,000	12.7%
192.	12/30/2011	123,097	123,097	18,100	-		-	18,100	18,100	14.7%
193.	1/3/2012	22,148	22,148	8,100	-		-	8,100	8,100	36.6%
194.	1/4/2012	29,065	29,065	11,200	-		-	11,200	11,200	38.5%
195.	1/5/2012	3,500	3,500	1,500	-		-	1,500	1,500	42.9%
196.	1/9/2012	2,835	2,835	500	-		-	500	500	17.6%
197.	1/10/2012	1,480	1,480	100	-		-	100	100	6.8%
198.	1/11/2012	558	558	558	-		-	558	558	100.0%
199.	1/12/2012	11,971	11,971	1,542	-		21	1,521	1,521	12.7%
200.	1/25/2012	22,044	22,044	100	-		-	100	100	0.5%
201.	1/30/2012	21,278	21,278	400	-		-	400	400	1.9%
202.	1/31/2012	14,175	14,175	350	-		50	300	300	2.1%
203.	2/3/2012	7,278	7,278	750	-		-	750	750	10.3%
204.	2/7/2012	6,846	6,846	300	-		-	300	300	4.4%
205.	2/8/2012	4,925	4,925	100	-		-	100	100	2.0%
206.	2/9/2012	3,454	3,454	200	-		-	200	200	5.8%
207.	2/10/2012	2,500	2,500	100	-		-	100	100	4.0%
208.	2/14/2012	7,107	7,107	600	-		-	600	600	8.4%
209.	2/23/2012	2,100	2,100	100	-		-	100	100	4.8%
210.	2/27/2012	5,200	5,200	200	-		-	200	200	3.8%
211.	2/29/2012	15,885	15,885	2,700	-		-	2,700	2,700	17.0%
212.	3/1/2012	2,175	2,175	1,100	-		-	1,100	1,100	50.6%
213.	3/2/2012	2,765	2,765	600	-		-	600	600	21.7%
214.	3/5/2012	1,935	1,935	1,100	-		-	1,100	1,100	56.8%
215.	3/6/2012	1,390	1,390	200	-		-	200	200	14.4%
216.	3/7/2012	8,857	8,857	400	-		-	400	400	4.5%

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Exhibit 8.1

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume

		ARET Total Trading Volume		Pollack Daily Trading Volume						
No.	Date [1]	ARET Total Trading Volume [2]	ARET Total Trading Volume - Adjusted for Stock Split [3]	Mr. Pollack's ARET Trading Volume [4]	Less Half of Mr. Pollack's Wash Trading Volume [5]	Less Shares Not Reported [6]	Less Pollack Odd Lots [7]	Adjusted Pollack Daily Trading Volume [8]	Adjusted Pollack Daily Trading Volume - Adjusted for Stock Split [3]	Pollack Volume as % of Total ARET Volume [9]
217.	3/8/2012	9,900	9,900	1,600	-		-	1,600	1,600	16.2%
218.	3/9/2012	11,460	11,460	8,700	-		-	8,700	8,700	75.9%
219.	3/12/2012	3,600	3,600	300	-		-	300	300	8.3%
220.	3/13/2012	11,100	11,100	8,000	-		-	8,000	8,000	72.1%
221.	3/14/2012	10,281	10,281	5,550	-		-	5,550	5,550	54.0%
222.	3/15/2012	18,047	18,047	8,450	-		-	8,450	8,450	46.8%
223.	3/16/2012	5,234	5,234	2,784	-		-	2,784	2,784	53.2%
224.	3/19/2012	4,426	4,426	1,416	-		-	1,416	1,416	32.0%
225.	3/20/2012	6,100	6,100	200	-		-	200	200	3.3%
226.	3/21/2012	5,700	5,700	200	-		-	200	200	3.5%
227.	3/22/2012	14,270	14,270	2,100	-		-	2,100	2,100	14.7%
228.	3/23/2012	6,507	6,507	1,450	-		-	1,450	1,450	22.3%
229.	3/26/2012	9,906	9,906	5,250	-		-	5,250	5,250	53.0%
230.	3/29/2012	8,000	8,000	200	-		-	200	200	2.5%
231.	4/2/2012	11,676	11,676	5,006	-		-	5,006	5,006	42.9%
232.	4/3/2012	33,662	33,662	20,014	2,000		-	18,014	18,014	53.5%
233.	4/5/2012	800	800	500	-		-	500	500	62.5%
234.	4/9/2012	20,540	20,540	9,400	-		-	9,400	9,400	45.8%
235.	4/10/2012	57,369	57,369	28,900	-		-	28,900	28,900	50.4%
236.	4/11/2012	17,825	17,825	10,000	2,575		-	7,425	7,425	41.7%
237.	4/12/2012	11,300	11,300	6,500	-		-	6,500	6,500	57.5%
238.	4/17/2012	8,997	8,997	700	-		-	700	700	7.8%
239.	4/18/2012	400	400	600	200		-	400	400	100.0%
240.	4/19/2012	1,700	1,700	1,100	-		-	1,100	1,100	64.7%
241.	4/25/2012	5,838	5,838	6,967	-	2,500	-	4,467	4,467	76.5%
242.	4/26/2012	22,095	22,095	8,133	-		-	8,133	8,133	36.8%
243.	4/30/2012	4,250	4,250	650	-		-	650	650	15.3%
244.	5/1/2012	13,316	13,316	6,950	-		-	6,950	6,950	52.2%
245.	5/2/2012	3,786	3,786	700	-		-	700	700	18.5%
246.	5/4/2012	10,765	10,765	1,700	-		-	1,700	1,700	15.8%
247.	5/7/2012	5,400	5,400	1,000	-		-	1,000	1,000	18.5%
248.	5/8/2012	23,800	23,800	11,300	2,600		-	8,700	8,700	36.6%
249.	5/9/2012	12,698	12,698	10,200	3,000		-	7,200	7,200	56.7%
250.	5/10/2012	19,131	19,131	7,300	-		-	7,300	7,300	38.2%
251.	5/11/2012	48,500	48,500	100	-		-	100	100	0.2%
252.	5/22/2012	56,101	56,101	12,000	-		-	12,000	12,000	21.4%
253.	5/23/2012	12,400	12,400	12,000	-		-	12,000	12,000	96.8%
254.	6/11/2012	24,093	24,093	12,300	-		-	12,300	12,300	51.1%
255.	6/12/2012	14,200	14,200	10,200	-		-	10,200	10,200	71.8%
256.	6/13/2012	43,400	43,400	600	-		-	600	600	1.4%
257.	6/14/2012	247	247	100	-		-	100	100	40.5%
258.	6/15/2012	47,983	47,983	37,200	11,900		-	25,300	25,300	52.7%
259.	6/18/2012	8,020	8,020	300	-		-	300	300	3.7%
260.	6/19/2012	27,630	27,630	40,300	13,200		-	27,100	27,100	98.1%
261.	6/20/2012	9,300	9,300	5,900	-		-	5,900	5,900	63.4%
262.	6/21/2012	2,998	2,998	1,800	-		-	1,800	1,800	60.0%
263.	6/22/2012	31,100	31,100	11,700	-		-	11,700	11,700	37.6%
264.	6/25/2012	12,398	12,398	4,950	-		-	4,950	4,950	39.9%
265.	6/26/2012	19,000	19,000	5,000	-		-	5,000	5,000	26.3%
266.	7/3/2012	835	835	870	-	35	-	835	835	100.0%
267.	7/5/2012	4,105	4,105	4,000	-		-	4,000	4,000	97.4%
268.	7/10/2012	1,698	1,698	998	-		-	998	998	58.8%
269.	7/11/2012	2,000	2,000	1,307	-		-	1,307	1,307	65.4%
270.	7/12/2012	4,625	4,625	1,995	-		-	1,995	1,995	43.1%

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Exhibit 8.1

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume

		ARET Total Trading Volume		Pollack Daily Trading Volume						
No.	Date [1]	ARET Total Trading Volume [2]	ARET Total Trading Volume - Adjusted for Stock Split [3]	Mr. Pollack's ARET Trading Volume [4]	Less Half of Mr. Pollack's Wash Trading Volume [5]	Less Shares Not Reported [6]	Less Pollack Odd Lots [7]	Adjusted Pollack Daily Trading Volume [8]	Adjusted Pollack Daily Trading Volume - Adjusted for Stock Split [3]	Pollack Volume as % of Total ARET Volume [9]
271.	7/13/2012	14,406	14,406	1,900	-		-	1,900	1,900	13.2%
272.	7/17/2012	5,289	5,289	1,000	-		-	1,000	1,000	18.9%
273.	7/18/2012	7,100	7,100	3,600	-		-	3,600	3,600	50.7%
274.	7/19/2012	7,650	7,650	2,900	-		-	2,900	2,900	37.9%
275.	7/20/2012	2,750	2,750	50	-		50	-	-	0.0%
276.	7/24/2012	1,840	1,840	600	-		-	600	600	32.6%
277.	7/25/2012	15,384	15,384	100	-		-	100	100	0.7%
278.	8/21/2012	28,058	28,058	12,012	-		-	12,012	12,012	42.8%
279.	8/22/2012	37,838	37,838	20,988	-		-	20,988	20,988	55.5%
280.	8/23/2012	12,000	12,000	12,000	-		-	12,000	12,000	100.0%
281.	8/24/2012	23,050	23,050	5,700	-		-	5,700	5,700	24.7%
282.	8/27/2012	15,065	15,065	5,200	-		-	5,200	5,200	34.5%
283.	8/28/2012	20,711	20,711	18,000	-		-	18,000	18,000	86.9%
284.	8/29/2012	5,564	5,564	5,100	-		-	5,100	5,100	91.7%
285.	8/31/2012	15,100	15,100	7,600	-		-	7,600	7,600	50.3%
286.	9/5/2012	22,291	22,291	5,125	-		-	5,125	5,125	23.0%
287.	9/6/2012	106,035	106,035	9,875	-		-	9,875	9,875	9.3%
288.	9/13/2012	3,225	3,225	2,525	-		-	2,525	2,525	78.3%
289.	9/14/2012	25,073	25,073	19,275	-		-	19,275	19,275	76.9%
290.	9/17/2012	2,485	2,485	160	-		60	100	100	4.0%
291.	9/19/2012	7,930	7,930	7,150	-		-	7,150	7,150	90.2%
292.	9/20/2012	27,390	27,390	17,390	-		-	17,390	17,390	63.5%
293.	9/21/2012	87,634	87,634	22,896	-		-	22,896	22,896	26.1%
294.	9/24/2012	30,400	30,400	19,550	-		-	19,550	19,550	64.3%
295.	9/26/2012	8,586	8,586	8,586	-		-	8,586	8,586	100.0%
296.	9/27/2012	16,000	16,000	6,000	-		-	6,000	6,000	37.5%
297.	10/2/2012	15,700	15,700	200	-		-	200	200	1.3%
298.	10/3/2012	2,000	2,000	200	-		-	200	200	10.0%
299.	10/5/2012	21,300	21,300	15,200	-		-	15,200	15,200	71.4%
300.	10/8/2012	28,650	28,650	17,200	-		-	17,200	17,200	60.0%

Notes:

(1) Dates that Mr. Pollack had ARET trading activity.

(2) Bloomberg.

(3) Arete underwent a reverse stock split on April 18, 2011. Trades that took place prior are divided by 100 for an adjusted amount. See http://www.bloomberg.com/apps/news?pid=21070001&sid=aUTq8_jIKYNA.

(4) See Exhibit 7.3.

(5) See Exhibit 8.2. Mr. Pollack's daily trading amount was adjusted downwards to account for trades when he was on both sides of the transaction.

(6) It was observed on April 25, 2012, and July 3, 2012 that portions of Pollack's trades were not reported to the media. These shares have been removed.

(7) CRA's database created from paper account statements. Odd lot trades are orders less than 100 shares, and are not reported by FINRA to the media.

(8) Calculated as [Pollack Total ARET Trading Volume - Less Trading Volume - Less Not Reported - Less Pollack Odd Lots].

(9) Calculated as [Adjusted Pollack Daily Trading Volume - Adjusted for Stock Split / ARET Total Trading Volume - Adjusted for Stock Split].

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Exhibit 8.2

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Wash Trade Adjustment

Date [1]	Equal Quantity Trade Adjustment [2]	Unequal Wash Trade Adjustment [3]	Total
12/31/2010	-	-	-
1/3/2011	-	-	-
1/4/2011	-	-	-
1/5/2011	-	-	-
1/6/2011	-	-	-
1/7/2011	-	-	-
1/10/2011	-	-	-
1/12/2011	-	-	-
1/13/2011	-	-	-
1/14/2011	-	-	-
1/18/2011	-	-	-
1/19/2011	-	-	-
1/20/2011	-	-	-
1/21/2011	-	-	-
1/24/2011	-	-	-
1/25/2011	-	-	-
1/26/2011	100,000	-	100,000
1/27/2011	-	-	-
1/28/2011	25,000	-	25,000
1/31/2011	-	-	-
2/1/2011	-	-	-
2/2/2011	-	-	-
2/3/2011	-	-	-
2/4/2011	-	-	-
2/7/2011	-	-	-
2/8/2011	-	-	-
2/9/2011	-	-	-
2/10/2011	-	-	-
2/11/2011	-	-	-
2/14/2011	-	-	-
2/16/2011	-	-	-
2/17/2011	-	-	-
2/18/2011	-	-	-
2/22/2011	-	-	-
2/23/2011	-	-	-
3/17/2011	-	-	-
3/22/2011	-	-	-
3/24/2011	-	-	-
3/25/2011	-	-	-
3/29/2011	-	-	-
3/30/2011	-	-	-
4/1/2011	-	-	-
4/4/2011	-	-	-
4/5/2011	-	-	-
4/6/2011	-	-	-
4/7/2011	-	-	-

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Exhibit 8.2

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Wash Trade Adjustment

Date [1]	Equal Quantity Trade Adjustment [2]	Unequal Wash Trade Adjustment [3]	Total
4/8/2011	-	-	-
4/11/2011	-	-	-
4/12/2011	-	-	-
4/13/2011	-	-	-
4/14/2011	-	-	-
4/15/2011	-	-	-
4/28/2011	-	-	-
4/29/2011	-	-	-
5/2/2011	-	-	-
5/13/2011	-	-	-
5/16/2011	-	-	-
5/17/2011	-	-	-
5/18/2011	-	-	-
5/20/2011	-	-	-
5/23/2011	-	-	-
5/24/2011	-	-	-
5/25/2011	-	-	-
5/26/2011	-	-	-
5/27/2011	-	-	-
5/31/2011	-	-	-
6/1/2011	-	-	-
6/2/2011	-	-	-
6/3/2011	-	-	-
6/6/2011	-	-	-
6/7/2011	-	-	-
6/8/2011	-	-	-
6/9/2011	-	-	-
6/13/2011	-	-	-
6/14/2011	-	-	-
6/15/2011	-	-	-
6/16/2011	-	-	-
6/20/2011	-	-	-
6/21/2011	-	-	-
6/22/2011	-	-	-
6/23/2011	-	-	-
6/24/2011	-	-	-
6/27/2011	-	-	-
6/28/2011	-	-	-
6/29/2011	-	-	-
6/30/2011	-	-	-
7/1/2011	-	-	-
7/5/2011	-	-	-
7/6/2011	-	-	-
7/7/2011	-	-	-
7/8/2011	-	-	-
7/11/2011	-	-	-

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Exhibit 8.2

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Wash Trade Adjustment

Date [1]	Equal Quantity Trade Adjustment [2]	Unequal Wash Trade Adjustment [3]	Total
7/12/2011	-	-	-
7/13/2011	-	-	-
7/14/2011	-	-	-
7/15/2011	-	-	-
7/18/2011	4,000	500	4,500
7/19/2011	5,000	-	5,000
7/20/2011	-	-	-
7/21/2011	-	-	-
7/22/2011	-	-	-
7/25/2011	-	-	-
7/26/2011	-	-	-
7/27/2011	4,200	2,546	6,746
7/28/2011	1,300	-	1,300
7/29/2011	-	-	-
8/5/2011	-	-	-
8/8/2011	-	-	-
8/9/2011	-	-	-
8/11/2011	-	-	-
8/12/2011	-	38	38
8/15/2011	8,101	6,598	14,699
8/16/2011	5,800	2,000	7,800
8/17/2011	3,500	1,087	4,587
8/18/2011	3,400	1,500	4,900
8/19/2011	2,200	9,480	11,680
8/22/2011	800	1,400	2,200
8/23/2011	6,500	2,900	9,400
8/24/2011	1,500	-	1,500
8/25/2011	2,100	1,400	3,500
8/26/2011	1,500	1,950	3,450
8/29/2011	5,000	300	5,300
8/30/2011	11,500	1,000	12,500
8/31/2011	1,900	-	1,900
9/1/2011	1,700	-	1,700
9/2/2011	7,300	-	7,300
9/6/2011	-	150	150
9/8/2011	-	-	-
9/9/2011	4,000	400	4,400
9/12/2011	1,000	1,000	2,000
9/13/2011	16,540	-	16,540
9/14/2011	3,800	500	4,300
9/15/2011	-	-	-
9/16/2011	2,000	-	2,000
9/19/2011	2,500	-	2,500
9/20/2011	1,000	900	1,900
9/21/2011	-	-	-
9/22/2011	500	1,000	1,500

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Exhibit 8.2

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Wash Trade Adjustment

Date [1]	Equal Quantity Trade Adjustment [2]	Unequal Wash Trade Adjustment [3]	Total
9/23/2011	-	-	-
9/26/2011	2,500	-	2,500
9/27/2011	4,599	2,800	7,399
9/28/2011	3,000	300	3,300
9/29/2011	-	-	-
9/30/2011	3,000	500	3,500
10/3/2011	500	-	500
10/4/2011	1,500	-	1,500
10/5/2011	3,200	2,500	5,700
10/6/2011	2,000	-	2,000
10/7/2011	2,700	-	2,700
10/10/2011	7,300	-	7,300
10/11/2011	2,800	1,200	4,000
10/12/2011	2,500	-	2,500
10/13/2011	3,000	-	3,000
10/14/2011	1,000	-	1,000
10/18/2011	2,800	2,000	4,800
10/19/2011	4,878	322	5,200
10/20/2011	4,000	-	4,000
10/21/2011	1,000	1,500	2,500
10/24/2011	3,900	300	4,200
10/25/2011	-	-	-
10/26/2011	7,500	-	7,500
10/27/2011	750	2,099	2,849
10/28/2011	-	-	-
11/2/2011	-	-	-
11/3/2011	500	-	500
11/4/2011	-	700	700
11/7/2011	-	-	-
11/8/2011	-	-	-
11/10/2011	-	500	500
11/11/2011	-	400	400
11/16/2011	-	-	-
11/17/2011	-	200	200
11/21/2011	-	-	-
11/22/2011	-	-	-
11/23/2011	-	-	-
11/25/2011	-	-	-
11/28/2011	-	-	-
11/29/2011	700	500	1,200
11/30/2011	500	167	667
12/1/2011	800	-	800
12/2/2011	500	-	500
12/5/2011	400	-	400
12/6/2011	500	-	500
12/7/2011	-	-	-

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Exhibit 8.2

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Wash Trade Adjustment

Date [1]	Equal Quantity Trade Adjustment [2]	Unequal Wash Trade Adjustment [3]	Total
12/8/2011	-	800	800
12/9/2011	800	-	800
12/12/2011	-	-	-
12/14/2011	800	-	800
12/15/2011	-	-	-
12/16/2011	-	-	-
12/29/2011	-	-	-
12/30/2011	-	-	-
1/3/2012	-	-	-
1/4/2012	-	-	-
1/5/2012	-	-	-
1/9/2012	-	-	-
1/10/2012	-	-	-
1/11/2012	-	-	-
1/12/2012	-	-	-
1/25/2012	-	-	-
1/30/2012	-	-	-
1/31/2012	-	-	-
2/3/2012	-	-	-
2/7/2012	-	-	-
2/8/2012	-	-	-
2/9/2012	-	-	-
2/10/2012	-	-	-
2/14/2012	-	-	-
2/23/2012	-	-	-
2/27/2012	-	-	-
2/29/2012	-	-	-
3/1/2012	-	-	-
3/2/2012	-	-	-
3/5/2012	-	-	-
3/6/2012	-	-	-
3/7/2012	-	-	-
3/8/2012	-	-	-
3/9/2012	-	-	-
3/12/2012	-	-	-
3/13/2012	-	-	-
3/14/2012	-	-	-
3/15/2012	-	-	-
3/16/2012	-	-	-
3/19/2012	-	-	-
3/20/2012	-	-	-
3/21/2012	-	-	-
3/22/2012	-	-	-
3/23/2012	-	-	-
3/26/2012	-	-	-
3/29/2012	-	-	-

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Exhibit 8.2

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Wash Trade Adjustment

Date [1]	Equal Quantity Trade Adjustment [2]	Unequal Wash Trade Adjustment [3]	Total
4/2/2012	-	-	-
4/3/2012	1,500	500	2,000
4/5/2012	-	-	-
4/9/2012	-	-	-
4/10/2012	-	-	-
4/11/2012	-	2,575	2,575
4/12/2012	-	-	-
4/17/2012	-	-	-
4/18/2012	200	-	200
4/19/2012	-	-	-
4/25/2012	-	-	-
4/26/2012	-	-	-
4/30/2012	-	-	-
5/1/2012	-	-	-
5/2/2012	-	-	-
5/4/2012	-	-	-
5/7/2012	-	-	-
5/8/2012	1,100	1,500	2,600
5/9/2012	1,000	2,000	3,000
5/10/2012	-	-	-
5/11/2012	-	-	-
5/22/2012	-	-	-
5/23/2012	-	-	-
6/11/2012	-	-	-
6/12/2012	-	-	-
6/13/2012	-	-	-
6/14/2012	-	-	-
6/15/2012	11,900	-	11,900
6/18/2012	-	-	-
6/19/2012	8,200	5,000	13,200
6/20/2012	-	-	-
6/21/2012	-	-	-
6/22/2012	-	-	-
6/25/2012	-	-	-
6/26/2012	-	-	-
7/3/2012	-	-	-
7/5/2012	-	-	-
7/10/2012	-	-	-
7/11/2012	-	-	-
7/12/2012	-	-	-
7/13/2012	-	-	-
7/17/2012	-	-	-
7/18/2012	-	-	-
7/19/2012	-	-	-
7/20/2012	-	-	-
7/24/2012	-	-	-

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Exhibit 8.2

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Wash Trade Adjustment

Date [1]	Equal Quantity Trade Adjustment [2]	Unequal Wash Trade Adjustment [3]	Total
7/25/2012	-	-	-
8/21/2012	-	-	-
8/22/2012	-	-	-
8/23/2012	-	-	-
8/24/2012	-	-	-
8/27/2012	-	-	-
8/28/2012	-	-	-
8/29/2012	-	-	-
8/31/2012	-	-	-
9/5/2012	-	-	-
9/6/2012	-	-	-
9/13/2012	-	-	-
9/14/2012	-	-	-
9/17/2012	-	-	-
9/19/2012	-	-	-
9/20/2012	-	-	-
9/21/2012	-	-	-
9/24/2012	-	-	-
9/26/2012	-	-	-
9/27/2012	-	-	-
10/2/2012	-	-	-
10/3/2012	-	-	-
10/5/2012	-	-	-
10/8/2012	-	-	-
Total	327,468	65,012	392,480

Notes:

(1) All dates Mr. Pollack traded ARET stock.

(2) See Exhibit 8.3.

(3) See Exhibit 8.4.

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Exhibit 8.3

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Equal Quantity Wash Trade Adjustment

Date	Total Equal Quantity Wash Trades - Share Volume [1]	One Side of Wash Trade [2]
1/26/2011	200,000	100,000
1/28/2011	50,000	25,000
7/18/2011	8,000	4,000
7/19/2011	10,000	5,000
7/27/2011	8,400	4,200
7/28/2011	2,600	1,300
8/15/2011	16,202	8,101
8/16/2011	11,600	5,800
8/17/2011	7,000	3,500
8/18/2011	6,800	3,400
8/19/2011	4,400	2,200
8/22/2011	1,600	800
8/23/2011	13,000	6,500
8/24/2011	3,000	1,500
8/25/2011	4,200	2,100
8/26/2011	3,000	1,500
8/29/2011	10,000	5,000
8/30/2011	23,000	11,500
8/31/2011	3,800	1,900
9/1/2011	3,400	1,700
9/2/2011	14,600	7,300
9/9/2011	8,000	4,000
9/12/2011	2,000	1,000
9/13/2011	33,080	16,540
9/14/2011	7,600	3,800
9/16/2011	4,000	2,000
9/19/2011	5,000	2,500
9/20/2011	2,000	1,000
9/22/2011	1,000	500
9/26/2011	5,000	2,500
9/27/2011	9,198	4,599
9/28/2011	6,000	3,000
9/30/2011	6,000	3,000
10/3/2011	1,000	500
10/4/2011	3,000	1,500
10/5/2011	6,400	3,200
10/6/2011	4,000	2,000
10/7/2011	5,400	2,700
10/10/2011	14,600	7,300
10/11/2011	5,600	2,800
10/12/2011	5,000	2,500
10/13/2011	6,000	3,000
10/14/2011	2,000	1,000
10/18/2011	5,600	2,800
10/19/2011	9,756	4,878
10/20/2011	8,000	4,000
10/21/2011	2,000	1,000
10/24/2011	7,800	3,900
10/26/2011	15,000	7,500

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Exhibit 8.3

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Equal Quantity Wash Trade Adjustment

Date	Total Equal Quantity Wash Trades - Share Volume [1]	One Side of Wash Trade [2]
10/27/2011	1,500	750
11/3/2011	1,000	500
11/29/2011	1,400	700
11/30/2011	1,000	500
12/1/2011	1,600	800
12/2/2011	1,000	500
12/5/2011	800	400
12/6/2011	1,000	500
12/9/2011	1,600	800
12/14/2011	1,600	800
4/3/2012	3,000	1,500
4/18/2012	400	200
5/8/2012	2,200	1,100
5/9/2012	2,000	1,000
6/15/2012	23,800	11,900
6/19/2012	16,400	8,200
Total	654,936	327,468

Notes:

(1) See Exhibit 9.2. This is a daily sum of buy and sale purchases for equal quantity wash trades.

(2) Calculated as [Total Equal Quantity Wash Trades - Share Volume / 2].

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Exhibit 8.4

Mr. Pollack's Trading Volume Compared to All ARET Trading Volume - Unequal Wash Trade Adjustment

Date	Total Unequal Quantity Wash Trades - Share Volume [1]	One Side of Wash Trade [2]
7/18/2011	1,000	500
7/27/2011	5,092	2,546
8/12/2011	76	38
8/15/2011	13,196	6,598
8/16/2011	4,000	2,000
8/17/2011	2,174	1,087
8/18/2011	3,000	1,500
8/19/2011	18,960	9,480
8/22/2011	2,800	1,400
8/23/2011	5,800	2,900
8/25/2011	2,800	1,400
8/26/2011	3,900	1,950
8/29/2011	600	300
8/30/2011	2,000	1,000
9/6/2011	300	150
9/9/2011	800	400
9/12/2011	2,000	1,000
9/14/2011	1,000	500
9/20/2011	1,800	900
9/22/2011	2,000	1,000
9/27/2011	5,600	2,800
9/28/2011	600	300
9/30/2011	1,000	500
10/5/2011	5,000	2,500
10/11/2011	2,400	1,200
10/18/2011	4,000	2,000
10/19/2011	644	322
10/21/2011	3,000	1,500
10/24/2011	600	300
10/27/2011	4,198	2,099
11/4/2011	1,400	700
11/10/2011	1,000	500
11/11/2011	800	400
11/17/2011	400	200
11/29/2011	1,000	500
11/30/2011	334	167
12/8/2011	1,600	800
4/3/2012	1,000	500
4/11/2012	5,150	2,575
5/8/2012	3,000	1,500
5/9/2012	4,000	2,000
6/19/2012	10,000	5,000
Total	130,024	65,012

Notes:

(1) See Exhibit 9.2. This is a daily sum of buy and sale purchases for adjusted unequal quantity wash trades.

(2) Calculated as [Total Unequal Quantity Wash Trades - Share Volume / 2].

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Exhibit 9.0

Mr. Pollack's Wash Trade Analysis - Summary [1]

	Equal Quantity Wash Trades [2]	Unequal Quantity Wash Trades [3]	Total
# of Transactions	381	152	533
Shares Traded (Abs Val) [4]	654,936	130,024	784,960

Notes:

(1) See Exhibit 9.1.

(2) Equal quantity trades occur when there is a purchase and sale of ARET stock on the same date, at the same price, within 30 seconds of each other, and at the same quantity. For example, a purchase of 100 shares and a sale of 100 shares comprise an equal quantity trade. See Exhibit 9.2.

(3) Unequal quantity trades occur when there is a buy and sale of ARET stock on the same date, at the same price, and within 30 seconds of each other, but not at the same quantity. For example, a purchase of 800 shares and a sale of 500 shares comprise an unequal quantity trade. See Exhibit 10.1.

(4) Total number of shares bought and sold, adjusted for the minimum quantity possible for unequal wash trades.

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Exhibit 9.1

Mr. Pollack's Wash Trade Analysis - Trading Activity Over Time [1]

Trading Date	Number of Trades that are Part of a Wash Trade	Cumulative Number of Trading Days
1/26/2011	4	1
1/28/2011	2	2
7/18/2011	11	3
7/19/2011	6	4
7/27/2011	17	5
7/28/2011	4	6
8/12/2011	2	7
8/15/2011	27	8
8/16/2011	22	9
8/17/2011	14	10
8/18/2011	17	11
8/19/2011	19	12
8/22/2011	4	13
8/23/2011	8	14
8/24/2011	4	15
8/25/2011	8	16
8/26/2011	10	17
8/29/2011	12	18
8/30/2011	18	19
8/31/2011	8	20
9/1/2011	4	21
9/2/2011	12	22
9/6/2011	2	23
9/9/2011	10	24
9/12/2011	6	25
9/13/2011	21	26
9/14/2011	8	27
9/16/2011	2	28
9/19/2011	5	29
9/20/2011	6	30
9/22/2011	4	31
9/26/2011	6	32
9/27/2011	20	33
9/28/2011	9	34
9/30/2011	10	35
10/3/2011	2	36
10/4/2011	4	37
10/5/2011	9	38
10/6/2011	4	39
10/7/2011	2	40
10/10/2011	12	41
10/11/2011	14	42
10/12/2011	2	43
10/13/2011	8	44
10/14/2011	2	45
10/18/2011	8	46

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Exhibit 9.1

Mr. Pollack's Wash Trade Analysis - Trading Activity Over Time [1]

Trading Date	Number of Trades that are Part of a Wash Trade	Cumulative Number of Trading Days
10/19/2011	18	47
10/20/2011	4	48
10/21/2011	4	49
10/24/2011	8	50
10/26/2011	8	51
10/27/2011	5	52
11/3/2011	2	53
11/4/2011	2	54
11/10/2011	4	55
11/11/2011	2	56
11/17/2011	2	57
11/29/2011	8	58
11/30/2011	4	59
12/1/2011	2	60
12/2/2011	2	61
12/5/2011	2	62
12/6/2011	2	63
12/8/2011	2	64
12/9/2011	2	65
12/14/2011	2	66
4/3/2012	6	67
4/11/2012	2	68
4/18/2012	2	69
5/8/2012	8	70
5/9/2012	6	71
6/15/2012	6	72
6/19/2012	9	73
Total	533	73

Notes:

(1) See Exhibit 9.2.

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Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time[9]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity[9]	Adjusted Commissions & Fees[10]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
(1)	1.			1.	Toro Holdings TD Ameritrade	XXXXXX626	1/26/2011	1:03:16 PM	Buy	$ 0.0220	75,000	-	75,000	75,000	-	$ (1,650)	$ (1,650)	$ (1,650)	$ -
(2)	2.			1.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	1:03:16 PM	Sell	0.0220	75,000	-	75,000	(75,000)	-	1,650	1,650	-	1,650
(3)	3.			2.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	1:10:19 PM	Sell	0.0230	25,000	-	25,000	(25,000)	-	575	575	-	575
(4)	4.			2.	Toro Holdings TD Ameritrade	XXXXXX626	1/26/2011	1:10:20 PM	Buy	0.0230	25,000	-	25,000	25,000	-	(575)	(575)	(575)	-
(5)	5.			3.	Toro Holdings TD Ameritrade	XXXXXX626	1/28/2011	12:49:39 PM	Buy	0.0310	25,000	-	25,000	25,000	9.99	(775)	(785)	(775)	-
(6)	6.			3.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	12:49:39 PM	Sell	0.0310	25,000	-	25,000	(25,000)	1.94	775	773	-	775
(7)	7.	1.	X	4.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	1:47:25 PM	Sell	4.0000	-	500	500	(500)	1.14	2,000	1,998	-	2,000
(8)	8.	1.	X	4.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	1:47:36 PM	Buy	4.0000	-	500	500	500	9.99	(2,000)	(2,010)	(2,000)	-
(9)	9.	2.	X	5.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	3:48:28 PM	Buy	4.0000	500	-	500	500	9.99	(2,000)	(2,010)	(2,000)	-
(10)	10.	2.	X	5.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	3:48:28 PM	Sell	4.0000	500	-	500	(500)	1.14	2,000	1,999	-	2,000
(11)	11.	3.	X	6.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	12:56:50 PM	Buy	4.0500	1,000	-	1,000	1,000	9.99	(4,050)	(4,060)	(4,050)	-
(12)	12.	3.	X	6.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	12:56:50 PM	Sell	4.0500	1,000	-	1,000	(1,000)	2.28	4,050	4,048	-	4,050
(13)	13.	4.	X	7.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	12:20:34 PM	Sell	4.1500	19	-	19	(19)	0.71	79	78	-	79
(14)	14.	4.	X	7.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	12:20:43 PM	Buy	4.1500	1,000	-	1,000	1,000	9.99	(4,150)	(4,160)	(4,150)	-
(15)	15.	4.	X	7.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	12:20:43 PM	Sell	4.1500	981	-	981	(981)	1.58	4,071	4,070	-	4,071
(16)	16.	5.	X	8.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	9:40:23 AM	Buy	4.2000	1,500	-	1,500	1,500	9.99	(6,300)	(6,310)	(6,300)	-
(17)	17.	5.	X	8.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	9:40:23 AM	Sell	4.2000	1,500	-	1,500	(1,500)	3.42	6,300	6,297	-	6,300
(18)	18.	6.	X	9.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	11:55:00 AM	Buy	4.0500	3,500	-	3,500	3,500	7.71	(14,175)	(14,183)	(14,175)	-
(19)	19.	6.	X	9.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	11:55:00 AM	Sell	4.0500	3,500	-	3,500	(3,500)	10.27	14,175	14,165	-	14,175
(20)	20.	7.	X	10.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	3:14:52 PM	Buy	4.1500	1,000	-	1,000	1,000	6.66	(4,150)	(4,157)	(4,150)	-
(21)	21.	7.	X	10.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	3:14:52 PM	Sell	4.1500	1,000	-	1,000	(1,000)	1.78	4,150	4,148	-	4,150
(22)	22.	8.	X	11.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	3:15:31 PM	Buy	4.1500	500	-	500	500	3.33	(2,075)	(2,078)	(2,075)	-
(23)	23.	8.	X	11.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	3:15:31 PM	Sell	4.1500	500	-	500	(500)	1.14	2,075	2,074	-	2,075
(24)	24.			12.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:21:47 PM	Buy	4.6500	1,000	-	1,000	1,000	5.00	(4,650)	(4,655)	(4,650)	-
(25)	25.			12.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:21:47 PM	Sell	4.6500	1,000	-	1,000	(1,000)	2.29	4,650	4,648	-	4,650
(26)	26.	9.	X	13.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:31:52 PM	Sell	4.6500	-	500	500	(500)	1.15	2,325	2,324	-	2,325
(27)	27.	9.	X	13.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:32:19 PM	Buy	4.6500	-	500	500	500	1.10	(2,325)	(2,326)	(2,325)	-
(28)	28.			14.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:27:58 PM	Buy	4.7000	-	700	700	700	3.50	(3,290)	(3,294)	(3,290)	-
(29)	29.			14.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:27:58 PM	Sell	4.7000	-	700	700	(700)	1.60	3,290	3,288	-	3,290
(30)	30.			15.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	3:28:52 PM	Buy	4.7000	1,200	-	1,200	1,200	2.64	(5,640)	(5,643)	(5,640)	-
(31)	31.			15.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	3:28:52 PM	Sell	4.7000	1,200	-	1,200	(1,200)	5.11	5,640	5,635	-	5,640
(32)	32.			16.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	3:13:26 PM	Sell	4.7500	-	746	746	(746)	4.74	3,544	3,539	-	3,544
(33)	33.			16.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	3:13:45 PM	Buy	4.7500	-	746	746	746	1.64	(3,544)	(3,545)	(3,544)	-
(34)	34.			17.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	3:55:15 PM	Buy	4.7500	-	600	600	600	3.00	(2,850)	(2,853)	(2,850)	-
(35)	35.			17.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	3:55:15 PM	Sell	4.7500	-	600	600	(600)	1.38	2,850	2,849	-	2,850
(36)	36.			18.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:45:46 PM	Buy	4.7600	500	-	500	500	5.00	(2,380)	(2,385)	(2,380)	-
(37)	37.			18.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:45:46 PM	Buy	4.7600	1,000	-	1,000	1,000	5.00	(4,760)	(4,765)	(4,760)	-
(38)	38.			18.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:45:46 PM	Sell	4.7600	1,500	-	1,500	(1,500)	3.44	7,140	7,137	-	7,140
(39)	39.			19.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:47:30 PM	Buy	4.7800	500	-	500	500	5.00	(2,390)	(2,395)	(2,390)	-
(40)	40.			19.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:47:30 PM	Sell	4.7800	500	-	500	(500)	1.15	2,390	2,389	-	2,390
(41)	41.			20.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	3:49:40 PM	Buy	4.6000	800	-	800	800	5.00	(3,680)	(3,685)	(3,680)	-
(42)	42.			20.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	3:49:40 PM	Sell	4.6000	800	-	800	(800)	1.83	3,680	3,678	-	3,680
(43)	43.			21.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	12:28:02 PM	Buy	4.6400	500	-	500	500	1.10	(2,320)	(2,321)	(2,320)	-
(44)	44.			21.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	12:28:02 PM	Sell	4.6400	500	-	500	(500)	5.05	2,320	2,315	-	2,320
(45)	45.			22.	Montgomery St TD Ameritrade	XXXXXX053	8/12/2011	11:17:10 AM	Buy	3.3000	-	38	38	38	5.00	(125)	(130)	(125)	-
(46)	46.			22.	Toro Holdings Interactive Brokers	XXXX023	8/12/2011	11:17:10 AM	Sell	3.3000	-	38	38	(38)	0.28	125	125	-	125
(47)	47.			23.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	2:47:58 PM	Buy	3.0000	-	700	700	700	2.59	(2,100)	(2,103)	(2,100)	-
(48)	48.			23.	Montgomery St Scottrade	XXXXX147	8/15/2011	2:47:58 PM	Sell	3.0000	-	700	700	(700)	4.12	2,100	2,096	-	2,100
(49)	49.	10.	X	24.	Montgomery St Scottrade	XXXXX147	8/15/2011	3:35:13 PM	Sell	3.0000	-	1,500	1,500	(1,500)	5.34	4,500	4,495	-	4,500
(50)	50.	10.	X	24.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	3:35:20 PM	Buy	3.0000	-	1,500	1,500	1,500	5.00	(4,500)	(4,505)	(4,500)	-
(51)	51.			25.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	1:46:04 PM	Buy	3.2000	-	1,999	1,999	1,999	7.40	(6,397)	(6,404)	(6,397)	-
(52)	52.			25.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:46:04 PM	Sell	3.2000	-	1,999	1,999	(1,999)	7.13	6,397	6,390	-	6,397
(53)	53.			26.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:22:52 AM	Buy	3.2500	-	1,800	1,800	1,800	6.67	(5,850)	(5,857)	(5,850)	-
(54)	54.			26.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:22:52 AM	Sell	3.2500	-	1,800	1,800	(1,800)	6.42	5,850	5,844	-	5,850
(55)	55.			27.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:25:02 AM	Buy	3.2500	200	-	200	200	0.74	(650)	(651)	(650)	-
(56)	56.			27.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:25:02 AM	Buy	3.2500	1,000	-	1,000	1,000	3.70	(3,250)	(3,254)	(3,250)	-
(57)	57.			27.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:25:02 AM	Sell	3.2500	1,200	-	1,200	(1,200)	7.08	3,900	3,893	-	3,900
(58)	58.	11.	X	28.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	1:50:55 PM	Buy	3.2500	1,500	-	1,500	1,500	5.00	(4,875)	(4,880)	(4,875)	-
(59)	59.	11.	X	28.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:50:55 PM	Sell	3.2500	1,500	-	1,500	(1,500)	7.10	4,875	4,868	-	4,875
(60)	60.	12.	X	29.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	3:11:05 PM	Buy	3.2500	2,000	-	2,000	2,000	5.00	(6,500)	(6,505)	(6,500)	-
(61)	61.	12.	X	29.	Montgomery St Scottrade	XXXXX147	8/15/2011	3:11:05 PM	Sell	3.2500	2,000	-	2,000	(2,000)	7.13	6,500	6,493	-	6,500
(62)	62.			30.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:28:15 AM	Buy	3.3000	500	-	500	500	1.85	(1,650)	(1,652)	(1,650)	-
(63)	63.			30.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:28:15 AM	Sell	3.3000	500	-	500	(500)	7.04	1,650	1,643	-	1,650
(64)	64.	13.	X	31.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	1:52:57 PM	Buy	3.3000	500	-	500	500	5.00	(1,650)	(1,655)	(1,650)	-
(65)	65.	13.	X	31.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:52:57 PM	Sell	3.3000	500	-	500	(500)	7.04	1,650	1,643	-	1,650
(66)	66.			32.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:40:44 AM	Buy	3.3500	1,900	-	1,900	1,900	6.69	(6,365)	(6,372)	(6,365)	-

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity [9]	Adjusted Commissions & Fees [12]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
[4]	67.			32.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:40:45 AM	Sell	3.3500	1,900	-	1,900	(1,900)	6.78	6,365	6,358	-	6,365
[3]	68.			33.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	2:44:38 PM	Buy	3.4900	501	-	501	501	1.86	(1,748)	(1,750)	(1,748)	-
[4]	69.			33.	Montgomery St Scottrade	XXXXX147	8/15/2011	2:44:39 PM	Sell	3.4900	501	-	501	(501)	3.55	1,748	1,745	-	1,748
[3]	70.			34.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	2:45:50 PM	Buy	3.4900	-	499	499	499	1.85	(1,742)	(1,743)	(1,742)	-
[4]	71.			34.	Montgomery St Scottrade	XXXXX147	8/15/2011	2:45:50 PM	Sell	3.4900	-	499	499	(499)	3.53	1,742	1,738	-	1,742
[3]	72.			35.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	1:47:57 PM	Buy	3.8000	-	100	100	100	0.71	(380)	(381)	(380)	-
[4]	73.			35.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:47:57 PM	Sell	3.8000	-	100	100	(100)	0.36	380	380	-	380
[1]	74.			36.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	9:34:11 AM	Buy	3.0000	-	900	900	900	8.99	(2,700)	(2,709)	(2,700)	-
[4]	75.			36.	Montgomery St Scottrade	XXXXX147	8/16/2011	9:34:11 AM	Sell	3.0000	-	900	900	(900)	6.36	2,700	2,694	-	2,700
[4]	76.			37.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:05:07 AM	Sell	3.0000	100	-	100	(100)	0.71	300	299	-	300
[1]	77.			37.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	10:05:13 AM	Buy	3.0000	1,000	-	1,000	1,000	9.99	(3,000)	(3,010)	(3,000)	-
[4]	78.			37.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:05:14 AM	Sell	3.0000	900	-	900	(900)	6.36	2,700	2,694	-	2,700
[4]	79.			38.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:19:33 AM	Sell	3.0000	-	100	100	(100)	1.41	300	299	-	300
[3]	80.			38.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	10:19:40 AM	Buy	3.0000	-	100	100	100	0.72	(300)	(301)	(300)	-
[1]	81.			39.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	10:22:55 AM	Buy	3.0000	-	1,000	1,000	1,000	9.99	(3,000)	(3,010)	(3,000)	-
[4]	82.			39.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:22:55 AM	Sell	3.0000	-	1,000	1,000	(1,000)	4.73	3,000	2,995	-	3,000
[3]	83.			40.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	1:50:38 PM	Buy	3.0000	100	-	100	100	0.72	(300)	(301)	(300)	-
[4]	84.			40.	Montgomery St Scottrade	XXXXX147	8/16/2011	1:50:38 PM	Sell	3.0000	100	-	100	(100)	0.15	300	300	-	300
[3]	85.			41.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	1:55:48 PM	Buy	3.0000	100	-	100	100	0.72	(300)	(301)	(300)	-
[4]	86.			41.	Montgomery St Scottrade	XXXXX147	8/16/2011	1:55:48 PM	Sell	3.0000	100	-	100	(100)	0.36	300	300	-	300
[2]	87.	14.	X	42.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	1:55:56 PM	Buy	3.0000	1,700	-	1,700	1,700	4.25	(5,100)	(5,104)	(5,100)	-
[4]	88.	14.	X	42.	Montgomery St Scottrade	XXXXX147	8/16/2011	1:55:56 PM	Sell	3.0000	1,700	-	1,700	(1,700)	6.06	5,100	5,094	-	5,100
[2]	89.			43.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	3:04:49 PM	Buy	3.0000	300	-	300	300	0.75	(900)	(901)	(900)	-
[1]	90.			43.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	3:04:49 PM	Buy	3.0000	2,000	-	2,000	2,000	9.99	(6,000)	(6,010)	(6,000)	-
[3]	91.			43.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	3:04:49 PM	Sell	3.0000	2,300	-	2,300	(2,300)	8.65	6,900	6,891	-	6,900
[4]	92.			44.	Montgomery St Scottrade	XXXXX147	8/16/2011	9:40:59 AM	Sell	3.0500	500	-	500	(500)	7.03	1,525	1,518	-	1,525
[1]	93.			44.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	9:41:08 AM	Buy	3.0500	500	-	500	500	9.99	(1,525)	(1,535)	(1,525)	-
[3]	94.			45.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	9:33:58 AM	Buy	3.1400	100	-	100	100	0.72	(314)	(315)	(314)	-
[4]	95.			45.	Montgomery St Scottrade	XXXXX147	8/16/2011	9:33:58 AM	Sell	3.1400	100	-	100	(100)	0.71	314	313	-	314
[3]	96.			46.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	2:37:31 PM	Sell	3.1000	-	500	500	(500)	1.88	1,550	1,548	-	1,550
[2]	97.			46.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	2:37:45 PM	Buy	3.1000	-	500	500	500	2.78	(1,550)	(1,553)	(1,550)	-
[2]	98.			47.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	11:38:47 AM	Buy	3.2000	1,000	-	1,000	1,000	5.00	(3,200)	(3,205)	(3,200)	-
[3]	99.			47.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	11:38:47 AM	Sell	3.2000	1,000	-	1,000	(1,000)	3.76	3,200	3,196	-	3,200
[1]	100.	15.	X	48.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	11:35:39 AM	Buy	3.3000	-	287	287	287	2.87	(947)	(950)	(947)	-
[3]	101.	15.	X	48.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	11:35:39 AM	Sell	3.3000	-	287	287	(287)	1.08	947	946	-	947
[1]	102.	16.	X	49.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	11:40:59 AM	Sell	3.3400	1,000	-	1,000	(1,000)	10.06	3,340	3,330	-	3,340
[3]	103.	16.	X	49.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	11:41:13 AM	Buy	3.3400	1,000	-	1,000	1,000	3.70	(3,340)	(3,344)	(3,340)	-
[3]	104.	17.	X	50.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	12:22:25 PM	Buy	3.3500	-	300	300	300	1.11	(1,005)	(1,006)	(1,005)	-
[1]	105.	17.	X	50.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	12:22:25 PM	Sell	3.3500	-	300	300	(300)	10.01	1,005	995	-	1,005
[3]	106.			51.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	12:32:56 PM	Buy	3.3500	1,000	-	1,000	1,000	3.70	(3,350)	(3,354)	(3,350)	-
[2]	107.			51.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	12:32:56 PM	Sell	3.3500	1,000	-	1,000	(1,000)	5.07	3,350	3,345	-	3,350
[2]	108.			52.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	3:12:37 PM	Buy	3.4000	500	-	500	500	5.00	(1,700)	(1,705)	(1,700)	-
[3]	109.			52.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	3:12:37 PM	Sell	3.4000	500	-	500	(500)	1.88	1,700	1,698	-	1,700
[3]	110.			53.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:56:50 PM	Buy	2.7800	1,000	-	1,000	1,000	3.70	(2,780)	(2,784)	(2,780)	-
[2]	111.			53.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	3:56:50 PM	Sell	2.7800	1,000	-	1,000	(1,000)	5.06	2,780	2,775	-	2,780
[3]	112.			54.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:48:52 PM	Buy	2.8000	-	100	100	100	0.72	(280)	(281)	(280)	-
[2]	113.			54.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	3:48:52 PM	Sell	2.8000	-	100	100	(100)	0.26	280	280	-	280
[3]	114.			55.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:50:15 PM	Buy	2.8000	-	200	200	200	0.74	(560)	(561)	(560)	-
[2]	115.			55.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	3:50:15 PM	Sell	2.8000	-	400	400	(400)	1.02	1,120	1,119	-	1,120
[3]	116.			55.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:50:19 PM	Buy	2.8000	-	200	200	200	0.74	(560)	(561)	(560)	-
[3]	117.			56.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:59:01 PM	Sell	3.0000	-	500	500	(500)	1.88	1,500	1,498	-	1,500
[2]	118.			56.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:59:14 PM	Buy	3.0000	-	500	500	500	5.00	(1,500)	(1,505)	(1,500)	-
[2]	119.			57.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:23:48 PM	Buy	3.1000	900	-	900	900	5.00	(2,790)	(2,795)	(2,790)	-
[3]	120.			57.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:23:48 PM	Sell	3.1000	900	-	900	(900)	3.04	2,790	2,787	-	2,790
[3]	121.			58.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:22:01 PM	Sell	3.1500	-	500	500	(500)	1.88	1,575	1,573	-	1,575
[2]	122.			58.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:22:08 PM	Buy	3.1500	-	500	500	500	2.50	(1,575)	(1,578)	(1,575)	-
[2]	123.			59.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:22:51 PM	Buy	3.1500	500	-	500	500	2.50	(1,575)	(1,578)	(1,575)	-
[3]	124.			59.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:22:51 PM	Sell	3.1500	500	-	500	(500)	1.88	1,575	1,573	-	1,575
[2]	125.			60.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	1:21:47 PM	Buy	3.3000	1,000	-	1,000	1,000	5.00	(3,300)	(3,305)	(3,300)	-
[3]	126.			60.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	1:21:47 PM	Sell	3.3000	1,000	-	1,000	(1,000)	3.77	3,300	3,296	-	3,300
[3]	127.			61.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	3:56:07 PM	Buy	2.5000	-	900	900	900	3.33	(2,250)	(2,253)	(2,250)	-
[2]	128.			61.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	3:56:07 PM	Sell	2.5000	-	1,900	1,900	(1,900)	4.85	4,750	4,745	-	4,750
[4]	129.			61.	Montgomery St Scottrade	XXXXX147	8/19/2011	3:56:07 PM	Buy	2.5000	-	1,000	1,000	1,000	7.00	(2,500)	(2,507)	(2,500)	-
[1]	130.			62.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	2:59:01 PM	Sell	2.5500	-	1,080	1,080	(1,080)	4.96	2,754	2,749	-	2,754
[4]	131.			62.	Montgomery St Scottrade	XXXXX147	8/19/2011	2:59:01 PM	Buy	2.5500	-	1,080	1,080	1,080	7.00	(2,754)	(2,761)	(2,754)	-
[1]	132.			63.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	1:19:47 PM	Sell	2.5700	-	2,800	2,800	(2,800)	9.17	7,196	7,187	-	7,196

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity [9]	Adjusted Commissions & Fees [10]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
[4]	133.			63.	Montgomery St Scottrade	XXXXX147	8/19/2011	1:19:47 PM	Buy	2.5700	-	2,800	2,800	2,800	7.00	(7,196)	(7,203)	(7,196)	-
[3]	134.			64.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:24:01 PM	Buy	2.6000	-	800	800	800	2.96	(2,080)	(2,083)	(2,080)	-
[2]	135.			64.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:24:01 PM	Sell	2.6000	-	800	800	(800)	2.04	2,080	2,078	-	2,080
[3]	136.			65.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	3:53:15 PM	Buy	2.6000	300	-	300	300	1.11	(780)	(781)	(780)	-
[2]	137.			65.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	3:53:15 PM	Sell	2.6000	300	-	300	(300)	1.89	780	778	-	780
[3]	138.			66.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:25:34 PM	Buy	2.6500	400	-	400	400	1.13	(1,060)	(1,061)	(1,060)	-
[2]	139.			66.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:25:34 PM	Sell	2.6500	400	-	400	(400)	5.03	1,060	1,055	-	1,060
[3]	140.			67.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:30:55 PM	Buy	2.6500	1,000	-	1,000	1,000	3.70	(2,650)	(2,654)	(2,650)	-
[2]	141.			67.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:30:56 PM	Sell	2.6500	1,000	-	1,000	(1,000)	5.06	2,650	2,645	-	2,650
[3]	142.			68.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	1:12:02 PM	Sell	2.6500	-	2,900	2,900	(2,900)	10.89	7,685	7,674	-	7,685
[4]	143.			68.	Montgomery St Scottrade	XXXXX147	8/19/2011	1:12:03 PM	Buy	2.6500	-	2,900	2,900	2,900	7.00	(7,685)	(7,692)	(7,685)	-
[3]	144.			69.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:20:26 PM	Buy	2.7000	500	-	500	500	1.85	(1,350)	(1,352)	(1,350)	-
[2]	145.			69.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:20:26 PM	Sell	2.7000	500	-	500	(500)	5.03	1,350	1,345	-	1,350
[3]	146.			70.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	11:32:02 AM	Buy	2.8000	-	1,400	1,400	1,400	5.18	(3,920)	(3,925)	(3,920)	-
[4]	147.			70.	Montgomery St Scottrade	XXXXX147	8/22/2011	11:32:02 AM	Sell	2.8000	-	1,400	1,400	(1,400)	6.62	3,920	3,913	-	3,920
[3]	148.			71.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	11:33:22 AM	Buy	2.8000	800	-	800	800	2.96	(2,240)	(2,243)	(2,240)	-
[4]	149.			71.	Montgomery St Scottrade	XXXXX147	8/22/2011	11:33:23 AM	Sell	2.8000	800	-	800	(800)	2.20	2,240	2,238	-	2,240
[3]	150.			72.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:16:56 PM	Sell	3.0000	-	2,900	2,900	(2,900)	10.91	8,700	8,689	-	8,700
[4]	151.			72.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:16:57 PM	Buy	3.0000	-	2,900	2,900	2,900	6.77	(8,700)	(8,707)	(8,700)	-
[3]	152.			73.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:19:25 PM	Sell	3.0000	100	-	100	(100)	0.73	300	299	-	300
[4]	153.			73.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:19:26 PM	Buy	3.0000	100	-	100	100	0.23	(300)	(300)	(300)	-
[3]	154.			74.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:59:14 PM	Sell	3.1800	1,400	-	1,400	(1,400)	5.27	4,452	4,447	-	4,452
[4]	155.			74.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:59:15 PM	Buy	3.1800	1,400	-	1,400	1,400	7.00	(4,452)	(4,459)	(4,452)	-
[3]	156.			75.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:30:19 PM	Sell	3.3000	5,000	-	5,000	(5,000)	18.83	16,500	16,481	-	16,500
[4]	157.			75.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:30:20 PM	Buy	3.3000	5,000	-	5,000	5,000	7.00	(16,500)	(16,507)	(16,500)	-
[3]	158.			76.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	3:15:05 PM	Buy	3.2000	500	-	500	500	1.85	(1,600)	(1,602)	(1,600)	-
[4]	159.			76.	Montgomery St Scottrade	XXXXX147	8/24/2011	3:15:05 PM	Sell	3.2000	500	-	500	(500)	3.54	1,600	1,596	-	1,600
[3]	160.			77.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	3:35:51 PM	Buy	3.4000	1,000	-	1,000	1,000	3.70	(3,400)	(3,404)	(3,400)	-
[4]	161.			77.	Montgomery St Scottrade	XXXXX147	8/24/2011	3:35:51 PM	Sell	3.4000	1,000	-	1,000	(1,000)	4.74	3,400	3,395	-	3,400
[4]	162.			78.	Montgomery St Scottrade	XXXXX147	8/25/2011	3:50:50 PM	Sell	3.1800	1,000	-	1,000	(1,000)	7.07	3,180	3,173	-	3,180
[1]	163.			78.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	3:50:57 PM	Buy	3.1800	1,000	-	1,000	1,000	9.99	(3,180)	(3,190)	(3,180)	-
[3]	164.			79.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	12:26:14 PM	Buy	3.3500	-	1,400	1,400	1,400	4.83	(4,690)	(4,695)	(4,690)	-
[4]	165.			79.	Montgomery St Scottrade	XXXXX147	8/25/2011	12:26:15 PM	Sell	3.3500	-	1,400	1,400	(1,400)	6.63	4,690	4,683	-	4,690
[1]	166.			80.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	2:31:12 PM	Buy	3.5000	1,000	-	1,000	1,000	9.99	(3,500)	(3,510)	(3,500)	-
[4]	167.			80.	Montgomery St Scottrade	XXXXX147	8/25/2011	2:31:12 PM	Sell	3.5000	1,000	-	1,000	(1,000)	5.91	3,500	3,494	-	3,500
[3]	168.			81.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	2:31:37 PM	Buy	3.6500	100	-	100	100	0.72	(365)	(366)	(365)	-
[4]	169.			81.	Montgomery St Scottrade	XXXXX147	8/25/2011	2:31:38 PM	Sell	3.6500	100	-	100	(100)	0.59	365	364	-	365
[3]	170.	18.	X	82.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	10:05:35 AM	Buy	3.2000	-	150	150	150	0.73	(480)	(481)	(480)	-
[1]	171.	18.	X	82.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	10:05:35 AM	Sell	3.2000	-	150	150	(150)	0.95	480	479	-	480
[3]	172.			83.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	11:45:48 AM	Buy	3.2500	-	300	300	300	1.11	(975)	(976)	(975)	-
[3]	173.			83.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	11:45:48 AM	Buy	3.2500	-	500	500	500	1.85	(1,625)	(1,627)	(1,625)	-
[4]	174.			83.	Montgomery St Scottrade	XXXXX147	8/26/2011	11:45:49 AM	Sell	3.2500	-	800	800	(800)	3.79	2,600	2,596	-	2,600
[4]	175.			84.	Montgomery St Scottrade	XXXXX147	8/26/2011	12:52:46 PM	Sell	3.2500	-	1,000	1,000	(1,000)	5.90	3,250	3,244	-	3,250
[1]	176.			84.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	12:52:58 PM	Buy	3.2500	-	1,000	1,000	1,000	9.99	(3,250)	(3,260)	(3,250)	-
[1]	177.	19.	X	85.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	12:22:38 PM	Buy	3.3500	500	-	500	500	4.99	(1,675)	(1,680)	(1,675)	-
[1]	178.	19.	X	85.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	12:22:38 PM	Buy	3.3500	1,000	-	1,000	1,000	9.99	(3,350)	(3,360)	(3,350)	-
[3]	179.	19.	X	85.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	12:22:38 PM	Sell	3.3500	1,500	-	1,500	(1,500)	5.65	5,025	5,019	-	5,025
[3]	180.			86.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	2:29:55 PM	Buy	3.0000	100	-	100	100	0.72	(300)	(301)	(300)	-
[4]	181.			86.	Montgomery St Scottrade	XXXXX147	8/29/2011	2:29:56 PM	Sell	3.0000	100	-	100	(100)	1.01	300	299	-	300
[3]	182.			87.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	2:30:17 PM	Buy	3.0000	600	-	600	600	2.22	(1,800)	(1,802)	(1,800)	-
[4]	183.			87.	Montgomery St Scottrade	XXXXX147	8/29/2011	2:30:17 PM	Sell	3.0000	600	-	600	(600)	6.04	1,800	1,794	-	1,800
[2]	184.			88.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	12:22:27 PM	Buy	3.2000	1,000	-	1,000	1,000	5.00	(3,200)	(3,205)	(3,200)	-
[3]	185.			88.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	12:22:27 PM	Sell	3.2000	1,000	-	1,000	(1,000)	3.41	3,200	3,197	-	3,200
[2]	186.			89.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	11:07:47 AM	Buy	3.2500	2,400	-	2,400	2,400	4.80	(7,800)	(7,805)	(7,800)	-
[3]	187.			89.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	11:07:47 AM	Sell	3.2500	2,400	-	2,400	(2,400)	8.69	7,800	7,791	-	7,800
[3]	188.	20.	X	90.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	10:53:09 AM	Buy	3.3000	900	-	900	900	2.98	(2,970)	(2,973)	(2,970)	-
[1]	189.	20.	X	90.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	10:53:09 AM	Sell	3.3000	900	-	900	(900)	6.05	2,970	2,964	-	2,970
[3]	190.	21.	X	91.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	10:54:16 AM	Buy	3.3000	-	300	300	300	1.11	(990)	(991)	(990)	-
[1]	191.	21.	X	91.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	10:54:16 AM	Sell	3.3000	-	300	300	(300)	2.02	990	988	-	990
[3]	192.	22.	X	92.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	3:13:41 PM	Buy	3.2000	1,000	-	1,000	1,000	3.70	(3,200)	(3,204)	(3,200)	-
[5]	193.	22.	X	92.	Toro Holdings Scottrade	XXXXX404	8/30/2011	3:13:41 PM	Sell	3.2000	1,000	-	1,000	(1,000)	3.26	3,200	3,197	-	3,200
[3]	194.	23.	X	93.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	1:38:21 PM	Buy	3.2500	1,000	-	1,000	1,000	3.70	(3,250)	(3,254)	(3,250)	-
[5]	195.	23.	X	93.	Toro Holdings Scottrade	XXXXX404	8/30/2011	1:38:22 PM	Sell	3.2500	1,000	-	1,000	(1,000)	7.07	3,250	3,243	-	3,250
[2]	196.			94.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	1:41:24 PM	Buy	3.2500	2,500	-	2,500	2,500	5.00	(8,125)	(8,130)	(8,125)	-
[3]	197.			94.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	1:41:24 PM	Sell	3.2500	2,500	-	2,500	(2,500)	9.41	8,125	8,116	-	8,125
[3]	198.	24.	X	95.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	1:41:54 PM	Buy	3.2500	500	-	500	500	1.85	(1,625)	(1,627)	(1,625)	-

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time[9]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity[9]	Adjusted Commissions & Fees[10]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
[5]	199.	24.	X	95.	Toro Holdings Scottrade	XXXXX404	8/30/2011	1:41:55 PM	Sell	3.2500	500	-	500	(500)	7.04	1,625	1,618	-	1,625
[3]	200.			96.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	10:38:15 AM	Buy	3.3000	3,000	-	3,000	3,000	11.11	(9,900)	(9,911)	(9,900)	-
[2]	201.			96.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	10:38:15 AM	Sell	3.3000	3,000	-	3,000	(3,000)	5.20	9,900	9,895	-	9,900
[3]	202.			97.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	10:40:27 AM	Buy	3.3000	1,000	-	1,000	1,000	3.70	(3,300)	(3,304)	(3,300)	-
[2]	203.			97.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	10:40:27 AM	Sell	3.3000	1,000	-	1,000	(1,000)	5.07	3,300	3,295	-	3,300
[3]	204.			98.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	12:33:48 PM	Buy	3.3000	-	1,000	1,000	1,000	3.70	(3,300)	(3,304)	(3,300)	-
[2]	205.			98.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	12:33:48 PM	Sell	3.3000	-	1,000	1,000	(1,000)	2.57	3,300	3,297	-	3,300
[2]	206.			99.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	3:50:53 PM	Buy	3.3000	1,000	-	1,000	1,000	5.00	(3,300)	(3,305)	(3,300)	-
[5]	207.			99.	Toro Holdings Scottrade	XXXXX404	8/30/2011	3:50:54 PM	Sell	3.3000	1,000	-	1,000	(1,000)	7.07	3,300	3,293	-	3,300
[2]	208.			100.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	12:29:05 PM	Buy	3.3500	1,500	-	1,500	1,500	5.00	(5,025)	(5,030)	(5,025)	-
[5]	209.			100.	Toro Holdings Scottrade	XXXXX404	8/30/2011	12:29:05 PM	Sell	3.3500	1,500	-	1,500	(1,500)	2.43	5,025	5,023	-	5,025
[2]	210.			101.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	1:14:08 PM	Buy	3.2000	500	-	500	500	5.00	(1,600)	(1,605)	(1,600)	-
[2]	211.			101.	Toro Holdings Scottrade	XXXXX404	8/31/2011	1:14:08 PM	Sell	3.2000	500	-	500	(500)	2.37	1,600	1,598	-	1,600
[3]	212.	25.	X	102.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	1:26:34 PM	Buy	3.2000	500	-	500	500	1.85	(1,600)	(1,602)	(1,600)	-
[5]	213.	25.	X	102.	Toro Holdings Scottrade	XXXXX404	8/31/2011	1:26:34 PM	Sell	3.2000	500	-	500	(500)	4.41	1,600	1,596	-	1,600
[2]	214.			103.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	1:13:10 PM	Buy	3.2500	500	-	500	500	5.00	(1,625)	(1,630)	(1,625)	-
[5]	215.			103.	Toro Holdings Scottrade	XXXXX404	8/31/2011	1:13:11 PM	Sell	3.2500	500	-	500	(500)	2.37	1,625	1,623	-	1,625
[3]	216.	26.	X	104.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	1:19:36 PM	Buy	3.2500	400	-	400	400	1.48	(1,300)	(1,301)	(1,300)	-
[3]	217.	26.	X	104.	Toro Holdings Scottrade	XXXXX404	8/31/2011	1:19:36 PM	Sell	3.2500	400	-	400	(400)	1.90	1,300	1,298	-	1,300
[1]	218.	27.	X	105.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	1:59:01 PM	Buy	3.0500	700	-	700	700	9.99	(2,135)	(2,145)	(2,135)	-
[5]	219.	27.	X	105.	Toro Holdings Scottrade	XXXXX404	9/1/2011	1:59:01 PM	Sell	3.0500	700	-	700	(700)	7.05	2,135	2,128	-	2,135
[1]	220.	28.	X	106.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	9:58:25 AM	Buy	3.2500	1,000	-	1,000	1,000	9.99	(3,250)	(3,260)	(3,250)	-
[3]	221.	28.	X	106.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	9:58:25 AM	Sell	3.2500	1,000	-	1,000	(1,000)	3.77	3,250	3,246	-	3,250
[1]	222.			107.	Toro Holdings TD Ameritrade	XXXXXX626	9/2/2011	9:42:23 AM	Buy	3.0000	1,000	-	1,000	1,000	9.99	(3,000)	(3,010)	(3,000)	-
[4]	223.			107.	Montgomery St Scottrade	XXXXX147	9/2/2011	9:42:23 AM	Sell	3.0000	1,000	-	1,000	(1,000)	4.73	3,000	2,995	-	3,000
[1]	224.	29.	X	108.	Toro Holdings TD Ameritrade	XXXXXX626	9/2/2011	9:54:02 AM	Buy	3.0000	1,000	-	1,000	1,000	9.99	(3,000)	(3,010)	(3,000)	-
[3]	225.	29.	X	108.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	9:54:02 AM	Sell	3.0000	1,000	-	1,000	(1,000)	3.76	3,000	2,996	-	3,000
[2]	226.	30.	X	109.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	11:33:28 AM	Buy	3.0000	500	-	500	500	5.00	(1,500)	(1,505)	(1,500)	-
[4]	227.	30.	X	109.	Montgomery St Scottrade	XXXXX147	9/2/2011	11:33:29 AM	Sell	3.0000	500	-	500	(500)	7.03	1,500	1,493	-	1,500
[2]	228.			110.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	11:31:24 AM	Buy	3.0500	1,000	-	1,000	1,000	5.00	(3,050)	(3,055)	(3,050)	-
[3]	229.			110.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	11:31:24 AM	Sell	3.0500	1,000	-	1,000	(1,000)	3.76	3,050	3,046	-	3,050
[3]	230.			111.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	12:15:36 PM	Sell	3.0600	2,200	-	2,200	(2,200)	8.28	6,732	6,724	-	6,732
[4]	231.			111.	Montgomery St Scottrade	XXXXX147	9/2/2011	12:15:36 PM	Buy	3.0600	2,200	-	2,200	2,200	7.00	(6,732)	(6,739)	(6,732)	-
[3]	232.			112.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	12:17:04 PM	Sell	3.0700	1,600	-	1,600	(1,600)	6.02	4,912	4,906	-	4,912
[4]	233.			112.	Montgomery St Scottrade	XXXXX147	9/2/2011	12:17:04 PM	Buy	3.0700	1,600	-	1,600	1,600	7.00	(4,912)	(4,919)	(4,912)	-
[3]	234.			113.	Toro Holdings Interactive Brokers	XXXX023	9/6/2011	3:10:56 PM	Sell	2.6000	-	150	150	(150)	0.56	390	389	-	390
[4]	235.			113.	Montgomery St Scottrade	XXXXX147	9/6/2011	3:10:57 PM	Buy	2.6000	-	150	150	150	7.00	(390)	(397)	(390)	-
[1]	236.	31.	X	114.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	2:05:57 PM	Sell	2.6500	1,000	-	1,000	(1,000)	3.75	2,650	2,646	-	2,650
[3]	237.	31.	X	114.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	2:06:03 PM	Buy	2.6500	1,000	-	1,000	1,000	3.70	(2,650)	(2,654)	(2,650)	-
[3]	238.	32.	X	115.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	3:24:42 PM	Buy	2.6600	-	400	400	400	1.48	(1,064)	(1,065)	(1,064)	-
[5]	239.	32.	X	115.	Toro Holdings Scottrade	XXXXX404	9/9/2011	3:24:42 PM	Sell	2.6600	-	400	400	(400)	2.36	1,064	1,062	-	1,064
[3]	240.	33.	X	116.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	2:51:01 PM	Buy	2.7000	1,000	-	1,000	1,000	3.70	(2,700)	(2,704)	(2,700)	-
[1]	241.	33.	X	116.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	2:51:01 PM	Sell	2.7000	1,000	-	1,000	(1,000)	10.05	2,700	2,690	-	2,700
[3]	242.			117.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	12:22:28 PM	Buy	2.7500	1,000	-	1,000	1,000	3.70	(2,750)	(2,754)	(2,750)	-
[4]	243.			117.	Montgomery St Scottrade	XXXXX147	9/9/2011	12:22:29 PM	Sell	2.7500	1,000	-	1,000	(1,000)	7.06	2,750	2,743	-	2,750
[3]	244.	34.	X	118.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	1:15:27 PM	Buy	2.8000	1,000	-	1,000	1,000	3.70	(2,800)	(2,804)	(2,800)	-
[1]	245.	34.	X	118.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	1:15:27 PM	Sell	2.8000	1,000	-	1,000	(1,000)	10.05	2,800	2,790	-	2,800
[2]	246.	35.	X	119.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	11:09:09 AM	Buy	2.7000	-	800	800	800	4.00	(2,160)	(2,164)	(2,160)	-
[4]	247.	35.	X	119.	Montgomery St Scottrade	XXXXX147	9/12/2011	11:09:09 AM	Sell	2.7000	-	800	800	(800)	7.05	2,160	2,153	-	2,160
[3]	248.			120.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	2:05:21 PM	Buy	2.7000	-	200	200	200	0.74	(540)	(541)	(540)	-
[2]	249.			120.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	2:05:33 PM	Sell	2.7000	-	200	200	(200)	5.02	540	535	-	540
[2]	250.	36.	X	121.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	1:06:59 PM	Buy	2.7500	1,000	-	1,000	1,000	5.00	(2,750)	(2,755)	(2,750)	-
[4]	251.	36.	X	121.	Montgomery St Scottrade	XXXXX147	9/12/2011	1:07:00 PM	Sell	2.7500	1,000	-	1,000	(1,000)	7.06	2,750	2,743	-	2,750
[2]	252.			122.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	12:40:43 PM	Sell	2.8500	2,000	-	2,000	(2,000)	5.11	5,700	5,695	-	5,700
[5]	253.			122.	Toro Holdings Scottrade	XXXXX404	9/13/2011	12:40:43 PM	Buy	2.8500	2,000	-	2,000	2,000	7.00	(5,700)	(5,707)	(5,700)	-
[3]	254.	37.	X	123.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	11:59:55 AM	Sell	2.9000	3,000	-	3,000	(3,000)	11.28	8,700	8,689	-	8,700
[5]	255.	37.	X	123.	Toro Holdings Scottrade	XXXXX404	9/13/2011	11:59:55 AM	Buy	2.9000	3,000	-	3,000	3,000	7.00	(8,700)	(8,707)	(8,700)	-
[3]	256.	38.	X	124.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	1:29:23 PM	Sell	2.9000	2,400	-	2,400	(2,400)	9.02	6,960	6,951	-	6,960
[5]	257.	38.	X	124.	Toro Holdings Scottrade	XXXXX404	9/13/2011	1:29:24 PM	Buy	2.9000	2,400	-	2,400	2,400	6.72	(6,960)	(6,967)	(6,960)	-
[1]	258.	39.	X	125.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	3:29:18 PM	Sell	3.0000	2,500	-	2,500	(2,500)	10.14	7,500	7,490	-	7,500
[5]	259.	39.	X	125.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:29:18 PM	Buy	3.0000	2,500	-	2,500	2,500	7.00	(7,500)	(7,507)	(7,500)	-
[2]	260.			126.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	3:32:22 PM	Sell	3.0000	1,800	-	1,800	(1,800)	4.97	5,400	5,395	-	5,400
[5]	261.			126.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:32:23 PM	Buy	3.0000	1,800	-	1,800	1,800	6.81	(5,400)	(5,407)	(5,400)	-
[2]	262.			127.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	3:32:50 PM	Sell	3.0000	50	-	50	(50)	0.14	150	150	-	150
[5]	263.			127.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:32:50 PM	Buy	3.0000	50	-	50	50	0.19	(150)	(150)	(150)	-
[3]	264.	40.	X	128.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	3:49:22 PM	Sell	3.0000	2,290	-	2,290	(2,290)	8.61	6,870	6,861	-	6,870

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity [9]	Adjusted Commissions & Fees [10]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
[5]	265.	40.	X	128.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:49:23 PM	Buy	3.0000	2,290	-	2,290	2,290	3.21	(6,870)	(6,873)	(6,870)	-
[2]	266.			129.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	3:51:01 PM	Sell	3.0000	1,500	-	1,500	(1,500)	3.84	4,500	4,496	-	4,500
[5]	267.			129.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:51:02 PM	Buy	3.0000	1,500	-	1,500	1,500	2.10	(4,500)	(4,502)	(4,500)	-
[3]	268.			130.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	3:51:19 PM	Buy	3.0000	430	-	430	430	1.59	(1,290)	(1,292)	(1,290)	-
[2]	269.			130.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	3:51:19 PM	Sell	3.0000	500	-	500	(500)	1.28	1,500	1,499	-	1,500
[5]	270.			130.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:51:20 PM	Buy	3.0000	70	-	70	70	0.10	(210)	(210)	(210)	-
[1]	271.	41.	X	131.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	3:59:19 PM	Sell	3.0500	500	-	500	(500)	10.02	1,525	1,515	-	1,525
[5]	272.	41.	X	131.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:59:20 PM	Buy	3.0500	500	-	500	500	5.83	(1,525)	(1,531)	(1,525)	-
[3]	273.	42.	X	132.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	2:10:05 PM	Sell	3.1000	2,000	-	2,000	(2,000)	7.53	6,200	6,192	-	6,200
[5]	274.	42.	X	132.	Toro Holdings Scottrade	XXXXX404	9/14/2011	2:10:06 PM	Buy	3.1000	2,000	-	2,000	2,000	7.00	(6,200)	(6,207)	(6,200)	-
[2]	275.	43.	X	133.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	1:26:14 PM	Sell	3.1300	1,300	-	1,300	(1,300)	0.08	4,069	4,069	-	4,069
[4]	276.	43.	X	133.	Montgomery St Scottrade	XXXXX147	9/14/2011	1:26:15 PM	Buy	3.1300	1,300	-	1,300	1,300	7.00	(4,069)	(4,076)	(4,069)	-
[2]	277.	44.	X	134.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	1:23:13 PM	Sell	3.1500	500	-	500	(500)	5.04	1,575	1,570	-	1,575
[4]	278.	44.	X	134.	Montgomery St Scottrade	XXXXX147	9/14/2011	1:23:14 PM	Buy	3.1500	500	-	500	500	3.50	(1,575)	(1,579)	(1,575)	-
[2]	279.	45.	X	135.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	1:25:57 PM	Sell	3.1500	-	500	500	(500)	3.61	1,575	1,571	-	1,575
[4]	280.	45.	X	135.	Montgomery St Scottrade	XXXXX147	9/14/2011	1:25:58 PM	Buy	3.1500	-	500	500	500	3.50	(1,575)	(1,579)	(1,575)	-
[3]	281.	46.	X	136.	Toro Holdings Interactive Brokers	XXXX023	9/16/2011	11:57:26 AM	Sell	3.2600	2,000	-	2,000	(2,000)	7.53	6,520	6,512	-	6,520
[5]	282.	46.	X	136.	Toro Holdings Scottrade	XXXXX404	9/16/2011	11:57:27 AM	Buy	3.2600	2,000	-	2,000	2,000	7.00	(6,520)	(6,527)	(6,520)	-
[3]	283.	47.	X	137.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	3:56:06 PM	Buy	2.9700	1,000	-	1,000	1,000	3.70	(2,970)	(2,974)	(2,970)	-
[1]	284.	47.	X	137.	Toro Holdings TD Ameritrade	XXXXXX626	9/19/2011	3:56:06 PM	Sell	2.9700	1,000	-	1,000	(1,000)	10.05	2,970	2,960	-	2,970
[3]	285.	48.	X	138.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	3:53:58 PM	Buy	3.0000	500	-	500	500	1.85	(1,500)	(1,502)	(1,500)	-
[3]	286.	48.	X	138.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	3:53:58 PM	Buy	3.0000	1,000	-	1,000	1,000	3.70	(3,000)	(3,004)	(3,000)	-
[1]	287.	48.	X	138.	Toro Holdings TD Ameritrade	XXXXXX626	9/19/2011	3:53:58 PM	Sell	3.0000	1,500	-	1,500	(1,500)	10.08	4,500	4,490	-	4,500
[2]	288.			139.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	2:12:01 PM	Buy	2.8000	1,000	-	1,000	1,000	3.70	(2,800)	(2,804)	(2,800)	-
[4]	289.			139.	Montgomery St Scottrade	XXXXX147	9/20/2011	2:12:02 PM	Sell	2.8000	1,000	-	1,000	(1,000)	3.56	2,800	2,796	-	2,800
[3]	290.	49.	X	140.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	3:11:29 PM	Sell	2.8000	-	200	200	(200)	0.75	560	559	-	560
[5]	291.	49.	X	140.	Toro Holdings Scottrade	XXXXX404	9/20/2011	3:11:30 PM	Buy	2.8000	-	200	200	200	2.33	(560)	(562)	(560)	-
[3]	292.	50.	X	141.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	11:11:37 AM	Buy	2.9000	-	700	700	700	2.59	(2,030)	(2,033)	(2,030)	-
[1]	293.	50.	X	141.	Toro Holdings TD Ameritrade	XXXXXX626	9/20/2011	11:11:37 AM	Sell	2.9000	-	700	700	(700)	8.78	2,030	2,021	-	2,030
[3]	294.			142.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	2:31:05 PM	Buy	2.8000	-	1,000	1,000	1,000	3.70	(2,800)	(2,804)	(2,800)	-
[4]	295.			142.	Montgomery St Scottrade	XXXXX147	9/22/2011	2:31:05 PM	Sell	2.8000	-	1,000	1,000	(1,000)	4.73	2,800	2,795	-	2,800
[3]	296.			143.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	2:47:03 PM	Buy	2.8500	500	-	500	500	1.85	(1,425)	(1,427)	(1,425)	-
[4]	297.			143.	Montgomery St Scottrade	XXXXX147	9/22/2011	2:47:04 PM	Sell	2.8500	500	-	500	(500)	7.03	1,425	1,418	-	1,425
[3]	298.			144.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	3:10:01 PM	Buy	2.6500	400	-	400	400	1.48	(1,060)	(1,061)	(1,060)	-
[4]	299.			144.	Montgomery St Scottrade	XXXXX147	9/26/2011	3:10:01 PM	Sell	2.6500	400	-	400	(400)	7.03	1,060	1,053	-	1,060
[3]	300.			145.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	3:47:54 PM	Sell	2.7000	1,600	-	1,600	(1,600)	6.01	4,320	4,314	-	4,320
[4]	301.			145.	Montgomery St Scottrade	XXXXX147	9/26/2011	3:47:54 PM	Buy	2.7000	1,600	-	1,600	1,600	7.00	(4,320)	(4,327)	(4,320)	-
[3]	302.			146.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	1:19:44 PM	Buy	2.9500	500	-	500	500	1.85	(1,475)	(1,477)	(1,475)	-
[4]	303.			146.	Montgomery St Scottrade	XXXXX147	9/26/2011	1:19:44 PM	Sell	2.9500	500	-	500	(500)	7.03	1,475	1,468	-	1,475
[3]	304.			147.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	12:36:16 PM	Buy	2.7600	-	500	500	500	1.85	(1,380)	(1,382)	(1,380)	-
[4]	305.			147.	Montgomery St Scottrade	XXXXX147	9/27/2011	12:36:17 PM	Sell	2.7600	-	500	500	(500)	1.78	1,380	1,378	-	1,380
[3]	306.			148.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	1:50:38 PM	Buy	2.7600	-	1,000	1,000	1,000	3.70	(2,760)	(2,764)	(2,760)	-
[4]	307.			148.	Montgomery St Scottrade	XXXXX147	9/27/2011	1:50:39 PM	Sell	2.7600	-	1,000	1,000	(1,000)	4.18	2,760	2,756	-	2,760
[3]	308.			149.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	3:36:08 PM	Buy	2.7600	-	300	300	300	1.11	(828)	(829)	(828)	-
[4]	309.			149.	Montgomery St Scottrade	XXXXX147	9/27/2011	3:36:08 PM	Sell	2.7600	-	300	300	(300)	2.64	828	825	-	828
[3]	310.			150.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	12:30:34 PM	Buy	2.8000	-	1,000	1,000	1,000	3.70	(2,800)	(2,804)	(2,800)	-
[4]	311.			150.	Montgomery St Scottrade	XXXXX147	9/27/2011	12:30:34 PM	Sell	2.8000	-	1,000	1,000	(1,000)	3.56	2,800	2,796	-	2,800
[3]	312.			151.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	12:34:46 PM	Buy	2.8000	1,000	-	1,000	1,000	3.70	(2,800)	(2,804)	(2,800)	-
[4]	313.			151.	Montgomery St Scottrade	XXXXX147	9/27/2011	12:34:46 PM	Sell	2.8000	1,000	-	1,000	(1,000)	7.06	2,800	2,793	-	2,800
[3]	314.			152.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	9:33:55 AM	Buy	2.9000	299	-	299	299	1.11	(867)	(868)	(867)	-
[4]	315.			152.	Montgomery St Scottrade	XXXXX147	9/27/2011	9:33:55 AM	Sell	2.9000	299	-	299	(299)	1.52	867	866	-	867
[3]	316.			153.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	9:33:52 AM	Buy	2.9500	100	-	100	100	0.72	(295)	(296)	(295)	-
[4]	317.			153.	Montgomery St Scottrade	XXXXX147	9/27/2011	9:33:52 AM	Sell	2.9500	100	-	100	(100)	0.51	295	294	-	295
[3]	318.			154.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	10:51:06 AM	Buy	2.9500	500	-	500	500	1.85	(1,475)	(1,477)	(1,475)	-
[4]	319.			154.	Montgomery St Scottrade	XXXXX147	9/27/2011	10:51:07 AM	Sell	2.9500	500	-	500	(500)	7.03	1,475	1,468	-	1,475
[3]	320.			155.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	11:25:39 AM	Sell	2.9500	1,500	-	1,500	(1,500)	5.64	4,425	4,419	-	4,425
[4]	321.			155.	Montgomery St Scottrade	XXXXX147	9/27/2011	11:25:39 AM	Buy	2.9500	1,500	-	1,500	1,500	7.00	(4,425)	(4,432)	(4,425)	-
[3]	322.			156.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	11:34:52 AM	Sell	2.9800	1,200	-	1,200	(1,200)	4.51	3,576	3,571	-	3,576
[4]	323.			156.	Montgomery St Scottrade	XXXXX147	9/27/2011	11:34:52 AM	Buy	2.9800	1,200	-	1,200	1,200	7.00	(3,576)	(3,583)	(3,576)	-
[4]	324.			157.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:49 PM	Sell	2.7000	550	-	550	(550)	1.79	1,485	1,483	-	1,485
[3]	325.			157.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	2:24:49 PM	Buy	2.7000	1,000	-	1,000	1,000	3.70	(2,700)	(2,704)	(2,700)	-
[4]	326.			158.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:49 PM	Sell	2.7000	-	300	300	(300)	0.97	810	809	-	810
[4]	327.			157.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:50 PM	Sell	2.7000	450	-	450	(450)	1.46	1,215	1,214	-	1,215
[3]	328.			158.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	2:24:50 PM	Buy	2.7000	-	300	300	300	1.11	(810)	(811)	(810)	-
[3]	329.			159.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	2:24:40 PM	Buy	2.7200	1,000	-	1,000	1,000	3.70	(2,720)	(2,724)	(2,720)	-
[4]	330.			159.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:40 PM	Sell	2.7200	1,000	-	1,000	(1,000)	2.86	2,720	2,717	-	2,720

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time [7]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity [8]	Adjusted Commissions & Fees [10]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
[3]	331.			160.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	3:56:09 PM	Sell	2.7500	1,000	-	1,000	(1,000)	3.76	2,750	2,746	-	2,750
[4]	332.			160.	Montgomery St Scottrade	XXXXX147	9/28/2011	3:56:09 PM	Buy	2.7500	1,000	-	1,000	1,000	7.00	(2,750)	(2,757)	(2,750)	-
[3]	333.			161.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:43:05 PM	Sell	2.5800	-	500	500	(500)	1.88	1,290	1,288	-	1,290
[4]	334.			161.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:43:06 PM	Buy	2.5800	-	500	500	500	3.50	(1,290)	(1,294)	(1,290)	-
[3]	335.			162.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:43:42 PM	Sell	2.5800	500	-	500	(500)	1.88	1,290	1,288	-	1,290
[4]	336.			162.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:43:43 PM	Buy	2.5800	500	-	500	500	3.50	(1,290)	(1,294)	(1,290)	-
[3]	337.			163.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:58:51 PM	Buy	2.5900	1,000	-	1,000	1,000	3.70	(2,590)	(2,594)	(2,590)	-
[4]	338.			163.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:58:52 PM	Sell	2.5900	1,000	-	1,000	(1,000)	7.05	2,590	2,583	-	2,590
[3]	339.			164.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:45:22 PM	Buy	2.6500	500	-	500	500	1.85	(1,325)	(1,327)	(1,325)	-
[4]	340.			164.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:45:23 PM	Sell	2.6500	500	-	500	(500)	7.03	1,325	1,318	-	1,325
[3]	341.			165.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:46:49 PM	Sell	2.7000	1,000	-	1,000	(1,000)	3.75	2,700	2,696	-	2,700
[4]	342.			165.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:46:50 PM	Buy	2.7000	1,000	-	1,000	1,000	7.00	(2,700)	(2,707)	(2,700)	-
[3]	343.			166.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	11:27:00 AM	Buy	2.8000	500	-	500	500	1.85	(1,400)	(1,402)	(1,400)	-
[4]	344.			166.	Montgomery St Scottrade	XXXXX147	10/3/2011	11:27:00 AM	Sell	2.8000	500	-	500	(500)	2.36	1,400	1,398	-	1,400
[3]	345.			167.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	2:51:35 PM	Buy	2.5000	1,000	-	1,000	1,000	3.70	(2,500)	(2,504)	(2,500)	-
[4]	346.			167.	Montgomery St Scottrade	XXXXX147	10/4/2011	2:51:35 PM	Sell	2.5000	1,000	-	1,000	(1,000)	7.05	2,500	2,493	-	2,500
[3]	347.			168.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	1:49:13 PM	Buy	2.5500	500	-	500	500	1.85	(1,275)	(1,277)	(1,275)	-
[4]	348.			168.	Montgomery St Scottrade	XXXXX147	10/4/2011	1:49:13 PM	Sell	2.5500	500	-	500	(500)	7.03	1,275	1,268	-	1,275
[3]	349.			169.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	2:16:20 PM	Sell	2.4500	-	2,400	2,400	(2,400)	9.00	5,880	5,871	-	5,880
[4]	350.			169.	Montgomery St Scottrade	XXXXX147	10/5/2011	2:16:21 PM	Buy	2.4500	-	2,400	2,400	2,400	6.72	(5,880)	(5,887)	(5,880)	-
[3]	351.			170.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	2:19:38 PM	Sell	2.4500	-	100	100	(100)	0.38	245	245	-	245
[4]	352.			170.	Montgomery St Scottrade	XXXXX147	10/5/2011	2:19:38 PM	Buy	2.4500	-	100	100	100	0.28	(245)	(245)	(245)	-
[3]	353.			171.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	11:45:38 AM	Sell	2.5000	1,200	-	1,200	(1,200)	4.50	3,000	2,995	-	3,000
[4]	354.			171.	Montgomery St Scottrade	XXXXX147	10/5/2011	11:45:39 AM	Buy	2.5000	1,200	-	1,200	1,200	7.00	(3,000)	(3,007)	(3,000)	-
[3]	355.			172.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	9:51:14 AM	Sell	2.7500	2,000	-	2,000	(2,000)	7.51	5,500	5,492	-	5,500
[4]	356.			172.	Montgomery St Scottrade	XXXXX147	10/5/2011	9:51:14 AM	Buy	2.7500	1,000	-	1,000	1,000	7.00	(2,750)	(2,757)	(2,750)	-
[4]	357.			172.	Montgomery St Scottrade	XXXXX147	10/5/2011	9:51:14 AM	Buy	2.7500	1,000	-	1,000	1,000	7.00	(2,750)	(2,757)	(2,750)	-
[3]	358.			173.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	2:56:17 PM	Buy	2.5000	1,000	-	1,000	1,000	3.70	(2,500)	(2,504)	(2,500)	-
[4]	359.			173.	Montgomery St Scottrade	XXXXX147	10/6/2011	2:56:18 PM	Sell	2.5000	1,000	-	1,000	(1,000)	7.05	2,500	2,493	-	2,500
[3]	360.			174.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	1:23:43 PM	Buy	2.5500	1,000	-	1,000	1,000	3.70	(2,550)	(2,554)	(2,550)	-
[4]	361.			174.	Montgomery St Scottrade	XXXXX147	10/6/2011	1:23:43 PM	Sell	2.5500	1,000	-	1,000	(1,000)	5.05	2,550	2,545	-	2,550
[3]	362.			175.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	11:55:09 AM	Buy	2.5000	2,700	-	2,700	2,700	10.00	(6,750)	(6,760)	(6,750)	-
[4]	363.			175.	Montgomery St Scottrade	XXXXX147	10/7/2011	11:55:10 AM	Sell	2.5000	2,700	-	2,700	(2,700)	7.13	6,750	6,743	-	6,750
[3]	364.			176.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	11:21:31 AM	Sell	2.7500	1,000	-	1,000	(1,000)	3.76	2,750	2,746	-	2,750
[4]	365.			176.	Montgomery St Scottrade	XXXXX147	10/10/2011	11:21:32 AM	Buy	2.7500	1,000	-	1,000	1,000	7.00	(2,750)	(2,757)	(2,750)	-
[3]	366.			177.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	2:31:39 PM	Sell	2.7500	2,000	-	2,000	(2,000)	7.51	5,500	5,492	-	5,500
[4]	367.			177.	Montgomery St Scottrade	XXXXX147	10/10/2011	2:31:40 PM	Buy	2.7500	2,000	-	2,000	2,000	7.00	(5,500)	(5,507)	(5,500)	-
[3]	368.			178.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	2:33:50 PM	Sell	2.8000	200	-	200	(200)	0.75	560	559	-	560
[4]	369.			178.	Montgomery St Scottrade	XXXXX147	10/10/2011	2:33:50 PM	Buy	2.8000	200	-	200	200	0.70	(560)	(561)	(560)	-
[3]	370.			179.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	2:36:01 PM	Sell	2.8000	1,000	-	1,000	(1,000)	3.76	2,800	2,796	-	2,800
[4]	371.			179.	Montgomery St Scottrade	XXXXX147	10/10/2011	2:36:01 PM	Buy	2.8000	1,000	-	1,000	1,000	7.00	(2,800)	(2,807)	(2,800)	-
[3]	372.			180.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	12:07:57 PM	Sell	2.9000	3,000	-	3,000	(3,000)	11.28	8,700	8,689	-	8,700
[4]	373.			180.	Montgomery St Scottrade	XXXXX147	10/10/2011	12:07:57 PM	Buy	2.9000	3,000	-	3,000	3,000	7.00	(8,700)	(8,707)	(8,700)	-
[3]	374.			181.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	2:36:39 PM	Sell	2.9000	100	-	100	(100)	0.38	290	290	-	290
[4]	375.			181.	Montgomery St Scottrade	XXXXX147	10/10/2011	2:36:39 PM	Buy	2.9000	100	-	100	100	7.00	(290)	(297)	(290)	-
[3]	376.			182.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	3:37:35 PM	Buy	2.6000	500	-	500	500	1.85	(1,300)	(1,302)	(1,300)	-
[4]	377.			182.	Montgomery St Scottrade	XXXXX147	10/11/2011	3:37:35 PM	Sell	2.6000	500	-	500	(500)	7.03	1,300	1,293	-	1,300
[3]	378.			183.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	3:44:50 PM	Buy	2.6400	-	200	200	200	0.74	(528)	(529)	(528)	-
[4]	379.			183.	Montgomery St Scottrade	XXXXX147	10/11/2011	3:44:50 PM	Sell	2.6400	-	200	200	(200)	3.52	528	524	-	528
[3]	380.			184.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	3:45:08 PM	Buy	2.6400	200	-	200	200	0.74	(528)	(529)	(528)	-
[4]	381.			184.	Montgomery St Scottrade	XXXXX147	10/11/2011	3:45:08 PM	Sell	2.6400	200	-	200	(200)	3.52	528	524	-	528
[3]	382.			185.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	12:11:35 PM	Buy	2.7000	-	1,000	1,000	1,000	3.70	(2,700)	(2,704)	(2,700)	-
[4]	383.			185.	Montgomery St Scottrade	XXXXX147	10/11/2011	12:11:36 PM	Sell	2.7000	-	1,000	1,000	(1,000)	3.56	2,700	2,696	-	2,700
[3]	384.			186.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	2:22:00 PM	Buy	2.7000	1,500	-	1,500	1,500	5.03	(4,050)	(4,055)	(4,050)	-
[4]	385.			186.	Montgomery St Scottrade	XXXXX147	10/11/2011	2:22:01 PM	Sell	2.7000	1,500	-	1,500	(1,500)	5.33	4,050	4,045	-	4,050
[3]	386.	51.	X	187.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	2:41:55 PM	Sell	2.7000	100	-	100	(100)	0.73	270	269	-	270
[3]	387.	51.	X	187.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	2:42:10 PM	Buy	2.7000	100	-	100	100	0.72	(270)	(271)	(270)	-
[3]	388.			188.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	2:21:55 PM	Buy	2.7400	500	-	500	500	1.85	(1,370)	(1,372)	(1,370)	-
[4]	389.			188.	Montgomery St Scottrade	XXXXX147	10/11/2011	2:21:55 PM	Sell	2.7400	500	-	500	(500)	1.78	1,370	1,368	-	1,370
[3]	390.			189.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	12:52:56 PM	Sell	2.7500	2,500	-	2,500	(2,500)	9.39	6,875	6,866	-	6,875
[4]	391.			189.	Montgomery St Scottrade	XXXXX147	10/12/2011	12:52:57 PM	Buy	2.7500	2,500	-	2,500	2,500	7.00	(6,875)	(6,882)	(6,875)	-
[3]	392.			190.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	3:24:11 PM	Buy	2.0400	500	-	500	500	1.85	(1,020)	(1,022)	(1,020)	-
[4]	393.			190.	Montgomery St Scottrade	XXXXX147	10/13/2011	3:24:11 PM	Sell	2.0400	500	-	500	(500)	1.77	1,020	1,018	-	1,020
[3]	394.			191.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	3:24:12 PM	Buy	2.0400	1,000	-	1,000	1,000	3.70	(2,040)	(2,044)	(2,040)	-
[4]	395.			191.	Montgomery St Scottrade	XXXXX147	10/13/2011	3:24:12 PM	Sell	2.0400	1,000	-	1,000	(1,000)	3.54	2,040	2,036	-	2,040
[3]	396.			192.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	3:24:32 PM	Buy	2.0400	500	-	500	500	1.85	(1,020)	(1,022)	(1,020)	-

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Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity [9]	Adjusted Commissions & Fees [10]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
[4]	397.			192.	Montgomery St Scottrade	XXXXX147	10/13/2011	3:24:33 PM	Sell	2.0400	500	-	500	(500)	1.77	1,020	1,018	-	1,020
[3]	398.			193.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	3:20:43 PM	Buy	2.0500	1,000	-	1,000	1,000	3.70	(2,050)	(2,054)	(2,050)	-
[4]	399.			193.	Montgomery St Scottrade	XXXXX147	10/13/2011	3:20:43 PM	Sell	2.0500	1,000	-	1,000	(1,000)	7.04	2,050	2,043	-	2,050
[3]	400.	52.	X	194.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	1:44:21 PM	Sell	2.2500	1,000	-	1,000	(1,000)	3.75	2,250	2,246	-	2,250
[5]	401.	52.	X	194.	Toro Holdings Scottrade	XXXXX404	10/14/2011	1:44:21 PM	Buy	2.2500	1,000	-	1,000	1,000	7.00	(2,250)	(2,257)	(2,250)	-
[3]	402.			195.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	2:20:58 PM	Sell	2.2000	-	2,000	2,000	(2,000)	7.49	4,400	4,393	-	4,400
[4]	403.			195.	Montgomery St Scottrade	XXXXX147	10/18/2011	2:20:59 PM	Buy	2.2000	-	2,000	2,000	2,000	7.00	(4,400)	(4,407)	(4,400)	-
[3]	404.			196.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	1:26:51 PM	Sell	2.2400	1,000	-	1,000	(1,000)	3.75	2,240	2,236	-	2,240
[4]	405.			196.	Montgomery St Scottrade	XXXXX147	10/18/2011	1:26:52 PM	Buy	2.2400	1,000	-	1,000	1,000	7.00	(2,240)	(2,247)	(2,240)	-
[3]	406.			197.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	2:19:37 PM	Sell	2.2500	1,000	-	1,000	(1,000)	3.75	2,250	2,246	-	2,250
[4]	407.			197.	Montgomery St Scottrade	XXXXX147	10/18/2011	2:19:38 PM	Buy	2.2500	1,000	-	1,000	1,000	3.50	(2,250)	(2,254)	(2,250)	-
[3]	408.			198.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	2:22:42 PM	Sell	2.2500	800	-	800	(800)	3.00	1,800	1,797	-	1,800
[4]	409.			198.	Montgomery St Scottrade	XXXXX147	10/18/2011	2:22:42 PM	Buy	2.2500	800	-	800	800	7.00	(1,800)	(1,807)	(1,800)	-
[3]	410.	53.	X	199.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	3:58:50 PM	Buy	2.3200	1,000	-	1,000	1,000	3.70	(2,320)	(2,324)	(2,320)	-
[5]	411.	53.	X	199.	Toro Holdings Scottrade	XXXXX404	10/19/2011	3:58:51 PM	Sell	2.3200	1,000	-	1,000	(1,000)	7.05	2,320	2,313	-	2,320
[3]	412.	54.	X	200.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	3:11:27 PM	Buy	2.3500	72	-	72	72	0.72	(169)	(170)	(169)	-
[5]	413.	54.	X	200.	Toro Holdings Scottrade	XXXXX404	10/19/2011	3:11:28 PM	Sell	2.3500	72	-	72	(72)	7.01	169	162	-	169
[3]	414.	55.	X	201.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	3:12:04 PM	Buy	2.3500	328	-	328	328	0.77	(771)	(772)	(771)	-
[5]	415.	55.	X	201.	Toro Holdings Scottrade	XXXXX404	10/19/2011	3:12:04 PM	Sell	2.3500	328	-	328	(328)	7.02	771	764	-	771
[3]	416.	56.	X	202.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	3:04:58 PM	Buy	2.4000	1,000	-	1,000	1,000	3.70	(2,400)	(2,404)	(2,400)	-
[5]	417.	56.	X	202.	Toro Holdings Scottrade	XXXXX404	10/19/2011	3:04:59 PM	Sell	2.4000	1,000	-	1,000	(1,000)	7.05	2,400	2,393	-	2,400
[3]	418.	57.	X	203.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:08:41 PM	Buy	2.5000	2,178	-	2,178	2,178	8.07	(5,445)	(5,453)	(5,445)	-
[5]	419.	57.	X	203.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:08:42 PM	Sell	2.5000	2,178	-	2,178	(2,178)	5.57	5,445	5,439	-	5,445
[3]	420.	58.	X	204.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:09:47 PM	Buy	2.5000	-	322	322	322	1.19	(805)	(806)	(805)	-
[5]	421.	58.	X	204.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:09:47 PM	Sell	2.5000	-	322	322	(322)	3.24	805	802	-	805
[3]	422.	59.	X	205.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:09:58 PM	Buy	2.5000	100	-	100	100	0.72	(250)	(251)	(250)	-
[5]	423.	59.	X	205.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:09:59 PM	Sell	2.5000	100	-	100	(100)	1.01	250	249	-	250
[3]	424.	60.	X	206.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:10:16 PM	Buy	2.5000	100	-	100	100	0.72	(250)	(251)	(250)	-
[5]	425.	60.	X	206.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:10:16 PM	Sell	2.5000	100	-	100	(100)	1.01	250	249	-	250
[5]	426.	61.	X	207.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:08:35 PM	Sell	2.6000	100	-	100	(100)	0.26	260	260	-	260
[3]	427.	61.	X	207.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:08:56 PM	Buy	2.6000	100	-	100	100	0.72	(260)	(261)	(260)	-
[3]	428.			208.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	10:56:40 AM	Sell	2.3000	3,000	-	3,000	(3,000)	11.24	6,900	6,889	-	6,900
[4]	429.			208.	Montgomery St Scottrade	XXXXX147	10/20/2011	10:56:41 AM	Buy	2.3000	3,000	-	3,000	3,000	7.00	(6,900)	(6,907)	(6,900)	-
[3]	430.	62.	X	209.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	1:00:28 PM	Buy	2.3500	1,000	-	1,000	1,000	3.70	(2,350)	(2,354)	(2,350)	-
[5]	431.	62.	X	209.	Toro Holdings Scottrade	XXXXX404	10/20/2011	1:00:28 PM	Sell	2.3500	1,000	-	1,000	(1,000)	7.05	2,350	2,343	-	2,350
[3]	432.			210.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	11:29:46 AM	Buy	2.1500	-	1,500	1,500	1,500	5.55	(3,225)	(3,231)	(3,225)	-
[4]	433.			210.	Montgomery St Scottrade	XXXXX147	10/21/2011	11:29:47 AM	Sell	2.1500	-	1,500	1,500	(1,500)	5.32	3,225	3,220	-	3,225
[3]	434.			211.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	10:12:16 AM	Sell	2.4000	1,000	-	1,000	(1,000)	3.75	2,400	2,396	-	2,400
[4]	435.			211.	Montgomery St Scottrade	XXXXX147	10/21/2011	10:12:16 AM	Buy	2.4000	1,000	-	1,000	1,000	7.00	(2,400)	(2,407)	(2,400)	-
[3]	436.			212.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	3:27:16 PM	Sell	2.1500	400	-	400	(400)	1.50	860	859	-	860
[4]	437.			212.	Montgomery St Scottrade	XXXXX147	10/24/2011	3:27:16 PM	Buy	2.1500	400	-	400	400	4.00	(860)	(864)	(860)	-
[3]	438.			213.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	3:30:11 PM	Sell	2.1500	-	300	300	(300)	1.12	645	644	-	645
[4]	439.			213.	Montgomery St Scottrade	XXXXX147	10/24/2011	3:30:12 PM	Buy	2.1500	-	300	300	300	3.00	(645)	(648)	(645)	-
[3]	440.			214.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	10:20:37 AM	Sell	2.3000	2,000	-	2,000	(2,000)	7.49	4,600	4,593	-	4,600
[4]	441.			214.	Montgomery St Scottrade	XXXXX147	10/24/2011	10:20:38 AM	Buy	2.3000	2,000	-	2,000	2,000	7.00	(4,600)	(4,607)	(4,600)	-
[3]	442.			215.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	2:00:39 PM	Sell	2.3000	1,500	-	1,500	(1,500)	5.62	3,450	3,444	-	3,450
[4]	443.			215.	Montgomery St Scottrade	XXXXX147	10/24/2011	2:00:39 PM	Buy	2.3000	1,500	-	1,500	1,500	7.00	(3,450)	(3,457)	(3,450)	-
[3]	444.	63.	X	216.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	3:12:27 PM	Sell	2.3500	1,000	-	1,000	(1,000)	3.75	2,350	2,346	-	2,350
[5]	445.	63.	X	216.	Toro Holdings Scottrade	XXXXX404	10/26/2011	3:12:27 PM	Buy	2.3500	1,000	-	1,000	1,000	7.00	(2,350)	(2,357)	(2,350)	-
[3]	446.	64.	X	217.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	3:06:25 PM	Sell	2.4500	2,000	-	2,000	(2,000)	7.50	4,900	4,892	-	4,900
[5]	447.	64.	X	217.	Toro Holdings Scottrade	XXXXX404	10/26/2011	3:06:26 PM	Buy	2.4500	2,000	-	2,000	2,000	6.67	(4,900)	(4,907)	(4,900)	-
[3]	448.	65.	X	218.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	12:41:31 PM	Sell	2.5000	3,500	-	3,500	(3,500)	13.13	8,750	8,737	-	8,750
[5]	449.	65.	X	218.	Toro Holdings Scottrade	XXXXX404	10/26/2011	12:41:31 PM	Buy	2.5000	3,500	-	3,500	3,500	7.00	(8,750)	(8,757)	(8,750)	-
[3]	450.	66.	X	219.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	12:55:36 PM	Sell	2.5500	1,000	-	1,000	(1,000)	3.75	2,550	2,546	-	2,550
[5]	451.	66.	X	219.	Toro Holdings Scottrade	XXXXX404	10/26/2011	12:55:37 PM	Buy	2.5500	1,000	-	1,000	1,000	7.00	(2,550)	(2,557)	(2,550)	-
[6]	452.			220.	Montgomery St Fidelity	XXXXXX721	10/27/2011	3:52:20 PM	Buy	2.7000	-	800	800	800	7.95	(2,160)	(2,168)	(2,160)	-
[3]	453.			220.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	3:52:20 PM	Buy	2.7000	-	1,299	1,299	1,299	4.81	(3,507)	(3,512)	(3,507)	-
[5]	454.			220.	Toro Holdings Scottrade	XXXXX404	10/27/2011	3:52:21 PM	Sell	2.7000	-	2,099	2,099	(2,099)	4.85	5,667	5,662	-	5,667
[3]	455.			221.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	3:35:39 PM	Sell	2.8000	750	-	750	(750)	2.82	2,100	2,097	-	2,100
[4]	456.			221.	Montgomery St Scottrade	XXXXX147	10/27/2011	3:35:39 PM	Buy	2.8000	750	-	750	750	5.25	(2,100)	(2,105)	(2,100)	-
[3]	457.	67.	X	222.	Toro Holdings Interactive Brokers	XXXX023	11/3/2011	2:10:31 PM	Sell	2.9200	500	-	500	(500)	1.88	1,460	1,458	-	1,460
[5]	458.	67.	X	222.	Toro Holdings Scottrade	XXXXX404	11/3/2011	2:10:32 PM	Buy	2.9200	500	-	500	500	7.00	(1,460)	(1,467)	(1,460)	-
[3]	459.			223.	Toro Holdings Interactive Brokers	XXXX023	11/4/2011	3:15:13 PM	Sell	3.0000	-	700	700	(700)	2.63	2,100	2,097	-	2,100
[4]	460.			223.	Montgomery St Scottrade	XXXXX147	11/4/2011	3:15:13 PM	Buy	3.0000	-	700	700	700	7.00	(2,100)	(2,107)	(2,100)	-
[4]	461.			224.	Montgomery St Scottrade	XXXXX147	11/10/2011	3:51:05 PM	Sell	2.5000	-	400	400	(400)	2.82	1,000	997	-	1,000
[5]	462.			224.	Toro Holdings Scottrade	XXXXX404	11/10/2011	3:51:05 PM	Buy	2.5000	-	400	400	400	5.60	(1,000)	(1,006)	(1,000)	-

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity [9]	Adjusted Commissions & Fees [10]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
[4]	463.			225.	Montgomery St Scottrade	XXXXX147	11/10/2011	3:52:17 PM	Sell	2.5000	-	100	100	(100)	1.41	250	249	-	250
[5]	464.			225.	Toro Holdings Scottrade	XXXXX404	11/10/2011	3:52:17 PM	Buy	2.5000	-	100	100	100	1.40	(250)	(251)	(250)	-
[3]	465.	68.	X	226.	Montgomery St Fidelity	XXXXXX721	11/11/2011	3:01:45 PM	Sell	2.7000	-	400	400	(400)	6.38	1,080	1,074	-	1,080
[4]	466.	68.	X	226.	Montgomery St Scottrade	XXXXX147	11/11/2011	3:01:45 PM	Buy	2.7000	-	400	400	400	5.60	(1,080)	(1,086)	(1,080)	-
[6]	467.	69.	X	227.	Montgomery St Fidelity	XXXXXX721	11/17/2011	1:03:39 PM	Sell	2.8500	-	200	200	(200)	7.97	570	562	-	570
[4]	468.	69.	X	227.	Montgomery St Scottrade	XXXXX147	11/17/2011	1:03:40 PM	Buy	2.8500	-	200	200	200	4.67	(570)	(575)	(570)	-
[3]	469.	70.	X	228.	Montgomery St Fidelity	XXXXXX721	11/29/2011	2:46:44 PM	Buy	1.8000	600	-	600	600	7.95	(1,080)	(1,088)	(1,080)	-
[4]	470.	70.	X	228.	Montgomery St Scottrade	XXXXX147	11/29/2011	2:46:45 PM	Sell	1.8000	600	-	600	(600)	7.03	1,080	1,073	-	1,080
[3]	471.	71.	X	229.	Montgomery St Fidelity	XXXXXX721	11/29/2011	9:50:19 AM	Buy	1.9000	-	400	400	400	6.36	(760)	(766)	(760)	-
[4]	472.	71.	X	229.	Montgomery St Scottrade	XXXXX147	11/29/2011	9:50:20 AM	Sell	1.9000	-	400	400	(400)	7.02	760	753	-	760
[6]	473.			230.	Montgomery St Fidelity	XXXXXX721	11/29/2011	12:44:39 PM	Sell	1.9000	-	100	100	(100)	0.01	190	190	-	190
[5]	474.			230.	Toro Holdings Scottrade	XXXXX404	11/29/2011	12:44:40 PM	Buy	1.9000	-	100	100	100	3.50	(190)	(194)	(190)	-
[6]	475.	72.	X	231.	Montgomery St Fidelity	XXXXXX721	11/29/2011	3:47:38 PM	Sell	1.9800	100	-	100	(100)	0.01	198	198	-	198
[4]	476.	72.	X	231.	Montgomery St Scottrade	XXXXX147	11/29/2011	3:47:38 PM	Buy	1.9800	100	-	100	100	7.00	(198)	(205)	(198)	-
[6]	477.			232.	Montgomery St Fidelity	XXXXXX721	11/30/2011	2:08:49 PM	Sell	1.7800	-	167	167	(167)	2.66	297	295	-	297
[5]	478.			232.	Toro Holdings Scottrade	XXXXX404	11/30/2011	2:08:49 PM	Buy	1.7800	-	167	167	167	7.00	(297)	(304)	(297)	-
[6]	479.			233.	Montgomery St Fidelity	XXXXXX721	11/30/2011	10:09:44 AM	Buy	1.9100	500	-	500	500	7.95	(955)	(963)	(955)	-
[5]	480.			233.	Toro Holdings Scottrade	XXXXX404	11/30/2011	10:09:44 AM	Sell	1.9100	500	-	500	(500)	7.02	955	948	-	955
[6]	481.	73.	X	234.	Montgomery St Fidelity	XXXXXX721	12/1/2011	9:50:02 AM	Buy	1.8200	800	-	800	800	7.95	(1,456)	(1,464)	(1,456)	-
[4]	482.	73.	X	234.	Montgomery St Scottrade	XXXXX147	12/1/2011	9:50:02 AM	Sell	1.8200	800	-	800	(800)	7.03	1,456	1,449	-	1,456
[6]	483.			235.	Montgomery St Fidelity	XXXXXX721	12/2/2011	10:09:04 AM	Sell	2.2000	500	-	500	(500)	7.98	1,100	1,092	-	1,100
[5]	484.			235.	Toro Holdings Scottrade	XXXXX404	12/2/2011	10:09:04 AM	Buy	2.2000	500	-	500	500	7.00	(1,100)	(1,107)	(1,100)	-
[6]	485.			236.	Montgomery St Fidelity	XXXXXX721	12/5/2011	1:38:52 PM	Sell	1.8300	400	-	400	(400)	7.97	732	724	-	732
[5]	486.			236.	Toro Holdings Scottrade	XXXXX404	12/5/2011	1:38:52 PM	Buy	1.8300	400	-	400	400	7.00	(732)	(739)	(732)	-
[6]	487.			237.	Montgomery St Fidelity	XXXXXX721	12/6/2011	9:40:42 AM	Buy	2.1500	500	-	500	500	7.95	(1,075)	(1,083)	(1,075)	-
[5]	488.			237.	Toro Holdings Scottrade	XXXXX404	12/6/2011	9:40:42 AM	Sell	2.1500	500	-	500	(500)	7.03	1,075	1,068	-	1,075
[4]	489.			238.	Montgomery St Fidelity	XXXXXX721	12/8/2011	10:40:09 AM	Sell	1.8500	-	800	800	(800)	7.98	1,480	1,472	-	1,480
[5]	490.			238.	Toro Holdings Scottrade	XXXXX404	12/8/2011	10:40:09 AM	Buy	1.8500	-	800	800	800	5.60	(1,480)	(1,486)	(1,480)	-
[6]	491.	74.	X	239.	Montgomery St Fidelity	XXXXXX721	12/9/2011	1:18:06 PM	Buy	1.9000	800	-	800	800	7.95	(1,520)	(1,528)	(1,520)	-
[4]	492.	74.	X	239.	Montgomery St Scottrade	XXXXX147	12/9/2011	1:18:07 PM	Sell	1.9000	800	-	800	(800)	5.63	1,520	1,514	-	1,520
[6]	493.			240.	Montgomery St Fidelity	XXXXXX721	12/14/2011	12:24:47 PM	Sell	1.7000	800	-	800	(800)	7.98	1,360	1,352	-	1,360
[5]	494.			240.	Toro Holdings Scottrade	XXXXX404	12/14/2011	12:24:48 PM	Buy	1.7000	800	-	800	800	7.00	(1,360)	(1,367)	(1,360)	-
[7]	495.			241.	Bhog Partners Scottrade	XXXXX911	4/3/2012	12:14:15 PM	Sell	1.1600	-	500	500	(500)	3.70	580	576	-	580
[2]	496.			241.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	12:14:15 PM	Buy	1.1600	-	500	500	500	5.00	(580)	(585)	(580)	-
[7]	497.			242.	Bhog Partners Scottrade	XXXXX911	4/3/2012	12:16:53 PM	Sell	1.1600	500	-	500	(500)	1.26	580	579	-	580
[2]	498.			242.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	12:16:53 PM	Buy	1.1600	500	-	500	500	5.00	(580)	(585)	(580)	-
[7]	499.			243.	Bhog Partners Scottrade	XXXXX911	4/3/2012	1:00:13 PM	Sell	1.2000	1,000	-	1,000	(1,000)	4.41	1,200	1,196	-	1,200
[2]	500.			243.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	1:00:13 PM	Buy	1.2000	1,000	-	1,000	1,000	5.00	(1,200)	(1,205)	(1,200)	-
[7]	501.			244.	Bhog Partners Scottrade	XXXXX911	4/11/2012	10:19:11 AM	Sell	1.1000	-	2,575	2,575	(2,575)	7.07	2,833	2,825	-	2,833
[2]	502.			244.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2012	10:19:11 AM	Buy	1.1000	-	2,575	2,575	2,575	3.68	(2,833)	(2,836)	(2,833)	-
[5]	503.			245.	Toro Holdings Scottrade	XXXXX404	4/18/2012	11:24:58 AM	Sell	1.1200	200	-	200	(200)	7.01	224	217	-	224
[7]	504.			245.	Bhog Partners Scottrade	XXXXX911	4/18/2012	11:24:58 AM	Buy	1.1200	200	-	200	200	3.50	(224)	(228)	(224)	-
[3]	505.	75.	X	246.	Pollack Merrill Edge	XXXXX810	5/8/2012	2:53:53 PM	Sell	1.0200	-	1,500	1,500	(1,500)	5.99	1,530	1,524	-	1,530
[7]	506.	75.	X	246.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:15 PM	Buy	1.0200	-	350	350	350	1.63	(357)	(359)	(357)	-
[7]	507.	75.	X	246.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:15 PM	Buy	1.0200	-	500	500	500	2.33	(510)	(512)	(510)	-
[7]	508.	75.	X	246.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:18 PM	Buy	1.0200	-	650	650	650	3.03	(663)	(666)	(663)	-
[7]	509.			247.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:58:07 PM	Buy	1.0400	500	-	500	500	7.00	(520)	(527)	(520)	-
[3]	510.			247.	Pollack Merrill Edge	XXXXX810	5/8/2012	2:58:26 PM	Sell	1.0400	500	-	500	(500)	6.96	520	513	-	520
[7]	511.			248.	Bhog Partners Scottrade	XXXXX911	5/8/2012	3:47:11 PM	Buy	1.0600	600	-	600	600	4.20	(636)	(640)	(636)	-
[3]	512.			248.	Pollack Merrill Edge	XXXXX810	5/8/2012	3:47:26 PM	Sell	1.0600	600	-	600	(600)	6.96	636	629	-	636
[7]	513.			249.	Bhog Partners Scottrade	XXXXX911	5/9/2012	9:59:55 AM	Buy	1.0100	-	1,000	1,000	1,000	7.00	(1,010)	(1,017)	(1,010)	-
[3]	514.			249.	Pollack Merrill Edge	XXXXX810	5/9/2012	10:00:02 AM	Sell	1.0100	-	1,000	1,000	(1,000)	3.58	1,010	1,006	-	1,010
[7]	515.			250.	Bhog Partners Scottrade	XXXXX911	5/9/2012	2:39:58 PM	Buy	1.0100	-	1,000	1,000	1,000	7.00	(1,010)	(1,017)	(1,010)	-
[3]	516.			250.	Pollack Merrill Edge	XXXXX810	5/9/2012	2:40:01 PM	Sell	1.0100	-	1,000	1,000	(1,000)	3.50	1,010	1,007	-	1,010
[7]	517.			251.	Bhog Partners Scottrade	XXXXX911	5/9/2012	10:03:32 AM	Buy	1.0400	1,000	-	1,000	1,000	7.00	(1,040)	(1,047)	(1,040)	-
[3]	518.			251.	Pollack Merrill Edge	XXXXX810	5/9/2012	10:03:38 AM	Sell	1.0400	1,000	-	1,000	(1,000)	6.97	1,040	1,033	-	1,040
[7]	519.			252.	Bhog Partners Scottrade	XXXXX911	6/15/2012	9:55:50 AM	Buy	0.7000	3,000	-	3,000	3,000	17.50	(2,100)	(2,118)	(2,100)	-
[3]	520.			252.	Pollack Merrill Edge	XXXXX810	6/15/2012	9:55:54 AM	Sell	0.7000	3,000	-	3,000	(3,000)	7.00	2,100	2,093	-	2,100
[7]	521.			253.	Bhog Partners Scottrade	XXXXX911	6/15/2012	3:11:43 PM	Sell	0.7200	4,000	-	4,000	(4,000)	21.47	2,880	2,859	-	2,880
[3]	522.			253.	Pollack Merrill Edge	XXXXX810	6/15/2012	3:11:47 PM	Buy	0.7200	4,000	-	4,000	4,000	6.95	(2,880)	(2,887)	(2,880)	-
[7]	523.			254.	Bhog Partners Scottrade	XXXXX911	6/15/2012	12:07:33 PM	Buy	0.7600	4,900	-	4,900	4,900	25.48	(3,724)	(3,749)	(3,724)	-
[3]	524.			254.	Pollack Merrill Edge	XXXXX810	6/15/2012	12:07:46 PM	Sell	0.7600	4,900	-	4,900	(4,900)	7.03	3,724	3,717	-	3,724
[7]	525.			255.	Bhog Partners Scottrade	XXXXX911	6/19/2012	10:15:52 AM	Sell	0.7400	2,570	-	2,570	(2,570)	15.56	1,902	1,886	-	1,902
[7]	526.			255.	Bhog Partners Scottrade	XXXXX911	6/19/2012	10:15:55 AM	Sell	0.7400	430	-	430	(430)	2.60	318	316	-	318
[3]	527.			255.	Pollack Merrill Edge	XXXXX810	6/19/2012	10:16:05 AM	Buy	0.7400	3,000	-	3,000	3,000	6.95	(2,220)	(2,227)	(2,220)	-
[7]	528.			256.	Bhog Partners Scottrade	XXXXX911	6/19/2012	11:09:47 AM	Sell	0.7500	5,000	-	5,000	(5,000)	23.52	3,750	3,726	-	3,750

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.2

Mr. Pollack's Wash Trade Analysis - Summary of Identified Wash Trades, Net Proceeds, and Commissions

	No. of Buy/Sell Trades	No. of Same Entity Buy/Sell Trades	Same Entity Buy/Sell Trades	No. of Round Trip Wash Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Wash Trade Quantities: Perfect-Quantity Wash Trades (Abs. Value)	Wash Trade Quantities: Adjusted by CRA (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity (Abs. Value)	Wash Trade Quantities: Adjusted Wash Trade Quantity [9]	Adjusted Commissions & Fees [10]	Proceeds: Proceeds (Price x Quantity)	Proceeds: Net Proceeds Net of Commissions	Proceeds (Price x Quantity): Buy	Proceeds (Price x Quantity): Sell
[8]	529.			256.	Pollack Merrill Edge	XXXXX810	6/19/2012	11:09:59 AM	Buy	0.7500	5,000	-	5,000	5,000	6.95	(3,750)	(3,757)	(3,750)	-
[7]	530.			257.	Bhog Partners Scottrade	XXXXX911	6/19/2012	11:05:09 AM	Sell	0.7700	-	5,000	5,000	(5,000)	25.18	3,850	3,825	-	3,850
[8]	531.			257.	Pollack Merrill Edge	XXXXX810	6/19/2012	11:05:20 AM	Buy	0.7700	-	5,000	5,000	5,000	6.95	(3,850)	(3,857)	(3,850)	-
[8]	532.			258.	Pollack Merrill Edge	XXXXX810	6/19/2012	3:25:19 PM	Sell	0.8700	200	-	200	(200)	0.52	174	173	-	174
[7]	533.			258.	Bhog Partners Scottrade	XXXXX911	6/19/2012	3:25:20 PM	Buy	0.8700	200	-	200	200	7.87	(174)	(182)	(174)	-
	Count		155								381	152							
	Total										654,936	130,024			$ 2,583.32			$ (717,959)	$ 717,959

Notes:

(1) See SEC-TDA-E-0005055.
(2) See SEC-TDA-E-0000541.
(3) See SEC-IB-E-0000025.
(4) See SEC-SCOTTRADE-E-0000290.
(5) See SEC-SCOTTRADE-E-0000548.
(6) See SEC-FIDELITY-E-0000001.
(7) See SEC-SCOTTRADE-E-0000002.
(8) See SEC-MERRILL-E-0000112.
(9) The "action timestamp" from the broker excel sheets referenced is the "execution time" in the FINRA database. The time between the two sources is occasionally one second different.
(10) See Exhibit 9.3.

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.3

Mr. Pollack's Wash Trade Analysis - Adjusted Commissions & Fees Calculation

											Total Trade Analysis (Statement Data)					Per Trade Analysis			Unequal Quantity Wash Trades [14]		Proceeds		
	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/ Buy	Price	Quantity from Brokerage Excel Sheets	Commissions from Brokerage Excel Sheets	Total Trade Quantity Reported in Statements [10]	Wash Quantity Weights [11]	Net Proceeds Reported in Statements (Net of Commissions)	Price x Quantity (Total)	Implied Total Commissions and Fees	Commissions and Fees Adjusted Per Trade [13]	Price x Quantity (Per Trade)	Net Proceeds Per Trade	Adjusted Unequal Wash Trade Quantity [14]	Adjusted Weight of Original Wash Trade [15]	Adjusted Price x Quantity (Per Trade)	Adjusted Commissions and Fees for Wash Trades [16]	Adjusted Net Proceeds for Wash Trades [17]
(1)	1.	Toro Holdings TD Ameritrade	XXXXXX626	1/26/2011	1:03:16 PM	Buy	0.0220	75,000	-	75,000	1.00	- [12]	(1,650)	-	-	(1,650.00)	(1,650.00)	-	-	(1,650.00)	-	(1,650)
(2)	2.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	1:03:16 PM	Sell	0.0220	75,000	-	75,000	1.00	- [12]	1,650	-	-	1,650.00	1,650.00	-	-	1,650.00	-	1,650
(2)	3.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	1:10:19 PM	Sell	0.0230	25,000	-	25,000	1.00	- [12]	575	-	-	575.00	575.00	-	-	575.00	-	575
(1)	4.	Toro Holdings TD Ameritrade	XXXXXX626	1/26/2011	1:10:20 PM	Buy	0.0230	25,000	-	25,000	1.00	- [12]	(575)	-	-	(575.00)	(575.00)	-	-	(575.00)	-	(575)
(1)	5.	Toro Holdings TD Ameritrade	XXXXXX626	1/28/2011	12:49:39 PM	Buy	0.0310	25,000	-	25,000	1.00	(784.99)	(775)	9.99	9.99	(775.00)	(784.99)	-	-	(775.00)	9.99	(785)
(2)	6.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	12:49:39 PM	Sell	0.0310	25,000	-	65,000	0.38	2,009.96	2,015	5.04	1.94	775.00	773.06	-	-	775.00	1.94	773
(3)	7.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	1:47:25 PM	Sell	4.0000	800	1.82	800	1.00	3,198.18	3,200	1.82	1.82	3,200.00	3,198.18	500	0.63	2,000.00	1.14	1,999
(1)	8.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	1:47:36 PM	Buy	4.0000	500	-	500	1.00	(2,009.99)	(2,000)	9.99	9.99	(2,000.00)	(2,009.99)	(500)	1.00	(2,000.00)	9.99	(2,010)
(1)	9.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	3:48:28 PM	Buy	4.0000	500	-	500	1.00	(2,009.99)	(2,000)	9.99	9.99	(2,000.00)	(2,009.99)	-	-	(2,000.00)	9.99	(2,010)
(3)	10.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	3:48:28 PM	Sell	4.0000	500	1.14	660	0.76	2,638.50	2,640	1.50	1.14	2,000.00	1,998.86	-	-	2,000.00	1.14	1,999
(1)	11.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	12:56:50 PM	Buy	4.0500	1,000	-	1,000	1.00	(4,059.99)	(4,050)	9.99	9.99	(4,050.00)	(4,059.99)	-	-	(4,050.00)	9.99	(4,060)
(3)	12.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	12:56:50 PM	Sell	4.0500	1,000	2.28	1,000	1.00	4,047.72	4,050	2.28	2.28	4,050.00	4,047.72	-	-	4,050.00	2.28	4,048
(3)	13.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	12:20:34 PM	Sell	4.1500	19	0.71	1,000	0.02	4,147.72	4,150	2.28	0.71	78.85	78.14	-	-	78.85	0.71	78
(1)	14.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	12:20:43 PM	Buy	4.1500	1,000	-	1,000	1.00	(4,159.99)	(4,150)	9.99	9.99	(4,150.00)	(4,159.99)	-	-	(4,150.00)	9.99	(4,160)
(3)	15.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	12:20:43 PM	Sell	4.1500	981	1.58	1,000	0.98	4,147.72	4,150	2.28	1.58	4,071.15	4,069.57	-	-	4,071.15	1.58	4,070
(1)	16.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	9:40:23 AM	Buy	4.2000	1,500	-	1,500	1.00	(6,309.99)	(6,300)	9.99	9.99	(6,300.00)	(6,309.99)	-	-	(6,300.00)	9.99	(6,310)
(3)	17.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	9:40:23 AM	Sell	4.2000	1,500	3.42	1,500	1.00	6,296.58	6,300	3.42	3.42	6,300.00	6,296.58	-	-	6,300.00	3.42	6,297
(3)	18.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	11:55:00 AM	Buy	4.0500	3,500	7.71	3,500	1.00	(14,182.71)	(14,175)	7.71	7.71	(14,175.00)	(14,182.71)	-	-	(14,175.00)	7.71	(14,183)
(1)	19.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	11:55:00 AM	Sell	4.0500	3,500	-	3,500	1.00	14,164.73	14,175	10.27	10.27	14,175.00	14,164.73	-	-	14,175.00	10.27	14,165
(1)	20.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	3:14:52 PM	Buy	4.1500	1,000	-	1,500	0.67	(6,234.99)	(6,225)	9.99	6.66	(4,150.00)	(4,156.66)	-	-	(4,150.00)	6.66	(4,157)
(3)	21.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	3:14:52 PM	Sell	4.1500	1,000	1.78	1,000	1.00	4,148.22	4,150	1.78	1.78	4,150.00	4,148.22	-	-	4,150.00	1.78	4,148
(1)	22.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	3:15:31 PM	Buy	4.1500	500	-	1,500	0.33	(6,234.99)	(6,225)	9.99	3.33	(2,075.00)	(2,078.33)	-	-	(2,075.00)	3.33	(2,078)
(3)	23.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	3:15:31 PM	Sell	4.1500	500	1.14	500	1.00	2,073.86	2,075	1.14	1.14	2,075.00	2,073.86	-	-	2,075.00	1.14	2,074
(2)	24.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:21:47 PM	Buy	4.6500	1,000	-	1,000	1.00	(4,655.00)	(4,650)	5.00	5.00	(4,650.00)	(4,655.00)	-	-	(4,650.00)	5.00	(4,655)
(3)	25.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:21:47 PM	Sell	4.6500	1,000	2.29	1,000	1.00	4,647.71	4,650	2.29	2.29	4,650.00	4,647.71	-	-	4,650.00	2.29	4,648
(3)	26.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:31:52 PM	Sell	4.6500	800	1.83	800	1.00	3,718.17	3,720	1.83	1.83	3,720.00	3,718.17	500	0.63	2,325.00	1.15	2,324
(3)	27.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:32:19 PM	Buy	4.6500	500	1.10	500	1.00	(2,326.10)	(2,325)	1.10	1.10	(2,325.00)	(2,326.10)	(500)	1.00	(2,325.00)	1.10	(2,326)
(2)	28.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:27:58 PM	Buy	4.7000	1,000	-	1,000	1.00	(4,705.00)	(4,700)	5.00	5.00	(4,700.00)	(4,705.00)	(700)	0.70	(3,290.00)	3.50	(3,294)
(3)	29.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:27:58 PM	Sell	4.7000	700	1.60	700	1.00	3,288.40	3,290	1.60	1.60	3,290.00	3,288.40	700	1.00	3,290.00	1.60	3,288
(2)	30.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	3:28:52 PM	Buy	4.7000	1,200	2.64	1,200	1.00	(5,642.64)	(5,640)	2.64	2.64	(5,640.00)	(5,642.64)	-	-	(5,640.00)	2.64	(5,643)
(2)	31.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	3:28:52 PM	Sell	4.7000	1,200	-	1,200	1.00	5,634.89	5,640	5.11	5.11	5,640.00	5,634.89	-	-	5,640.00	5.11	5,635
(2)	32.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	3:13:26 PM	Sell	4.7500	800	-	800	1.00	3,794.92	3,800	5.08	5.08	3,800.00	3,794.92	746	0.93	3,543.50	4.74	3,539
(3)	33.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	3:13:45 PM	Buy	4.7500	746	1.64	746	1.00	(3,545.14)	(3,544)	1.64	1.64	(3,543.50)	(3,545.14)	(746)	1.00	(3,543.50)	1.64	(3,545)
(2)	34.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	3:55:15 PM	Buy	4.7500	1,000	-	1,000	1.00	(4,755.00)	(4,750)	5.00	5.00	(4,750.00)	(4,755.00)	(600)	0.60	(2,850.00)	3.00	(2,853)
(3)	35.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	3:55:15 PM	Sell	4.7500	600	1.38	600	1.00	2,848.62	2,850	1.38	1.38	2,850.00	2,848.62	600	1.00	2,850.00	1.38	2,849
(2)	36.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:45:46 PM	Buy	4.7600	500	-	500	1.00	(2,385.00)	(2,380)	5.00	5.00	(2,380.00)	(2,385.00)	-	-	(2,380.00)	5.00	(2,385)
(2)	37.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:45:46 PM	Buy	4.7600	1,000	-	1,000	1.00	(4,765.00)	(4,760)	5.00	5.00	(4,760.00)	(4,765.00)	-	-	(4,760.00)	5.00	(4,765)
(3)	38.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:45:46 PM	Sell	4.7600	1,500	3.44	1,500	1.00	7,136.56	7,140	3.44	3.44	7,140.00	7,136.56	-	-	7,140.00	3.44	7,137
(2)	39.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:47:30 PM	Buy	4.7800	500	-	500	1.00	(2,395.00)	(2,390)	5.00	5.00	(2,390.00)	(2,395.00)	-	-	(2,390.00)	5.00	(2,395)
(3)	40.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:47:30 PM	Sell	4.7800	500	1.15	500	1.00	2,388.85	2,390	1.15	1.15	2,390.00	2,388.85	-	-	2,390.00	1.15	2,389
(2)	41.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	3:49:40 PM	Buy	4.6000	800	-	800	1.00	(3,685.00)	(3,680)	5.00	5.00	(3,680.00)	(3,685.00)	-	-	(3,680.00)	5.00	(3,685)
(3)	42.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	3:49:40 PM	Sell	4.6000	800	1.83	800	1.00	3,678.17	3,680	1.83	1.83	3,680.00	3,678.17	-	-	3,680.00	1.83	3,678
(3)	43.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	12:28:02 PM	Buy	4.6400	500	1.10	500	1.00	(2,321.10)	(2,320)	1.10	1.10	(2,320.00)	(2,321.10)	-	-	(2,320.00)	1.10	(2,321)
(2)	44.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	12:28:02 PM	Sell	4.6400	500	-	500	1.00	2,314.95	2,320	5.05	5.05	2,320.00	2,314.95	-	-	2,320.00	5.05	2,315
(2)	45.	Montgomery St TD Ameritrade	XXXXXX053	8/12/2011	11:17:10 AM	Buy	3.3000	38	-	38	1.00	(130.40)	(125)	5.00	5.00	(125.40)	(130.40)	(38)	1.00	(125.40)	5.00	(130)
(3)	46.	Toro Holdings Interactive Brokers	XXXX023	8/12/2011	11:17:10 AM	Sell	3.3000	100	0.73	100	1.00	329.27	330	0.73	0.73	330.00	329.27	38	0.38	125.40	0.28	125
(3)	47.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	2:47:58 PM	Buy	3.0000	700	2.59	700	1.00	(2,102.59)	(2,100)	2.59	2.59	(2,100.00)	(2,102.59)	(700)	1.00	(2,100.00)	2.59	(2,103)
(4)	48.	Montgomery St Scottrade	XXXXX147	8/15/2011	2:47:58 PM	Sell	3.0000	1,200	7.07	1,200	1.00	3,592.93	3,600	7.07	7.07	3,600.00	3,592.93	700	0.58	2,100.00	4.12	2,096
(4)	49.	Montgomery St Scottrade	XXXXX147	8/15/2011	3:35:13 PM	Sell	3.0000	2,000	7.12	2,000	1.00	5,992.88	6,000	7.12	7.12	6,000.00	5,992.88	1,500	0.75	4,500.00	5.34	4,495
(2)	50.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	3:35:20 PM	Buy	3.0000	1,500	-	1,500	1.00	(4,505.00)	(4,500)	5.00	5.00	(4,500.00)	(4,505.00)	(1,500)	1.00	(4,500.00)	5.00	(4,505)
(3)	51.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	1:46:04 PM	Buy	3.2000	1,999	7.40	1,999	1.00	(6,404.20)	(6,397)	7.40	7.40	(6,396.80)	(6,404.20)	(1,999)	1.00	(6,396.80)	7.40	(6,404)
(4)	52.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:46:04 PM	Sell	3.2000	2,000	7.13	2,000	1.00	6,392.87	6,400	7.13	7.13	6,400.00	6,392.87	1,999	1.00	6,396.80	7.13	6,390
(3)	53.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:22:52 AM	Buy	3.2500	1,800	6.67	2,000	0.90	(6,507.41)	(6,500)	7.41	6.67	(5,850.00)	(5,856.67)	(1,800)	1.00	(5,850.00)	6.67	(5,857)
(4)	54.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:22:52 AM	Sell	3.2500	2,000	7.13	2,000	1.00	6,492.87	6,500	7.13	7.13	6,500.00	6,492.87	1,800	0.90	5,850.00	6.42	5,844
(3)	55.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:25:02 AM	Buy	3.2500	200	0.74	2,000	0.10	(6,507.41)	(6,500)	7.41	0.74	(650.00)	(650.74)	-	-	(650.00)	0.74	(651)
(3)	56.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:25:02 AM	Buy	3.2500	1,000	3.70	1,000	1.00	(3,253.70)	(3,250)	3.70	3.70	(3,250.00)	(3,253.70)	-	-	(3,250.00)	3.70	(3,254)
(4)	57.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:25:02 AM	Sell	3.2500	1,200	7.08	1,200	1.00	3,892.92	3,900	7.08	7.08	3,900.00	3,892.92	-	-	3,900.00	7.08	3,893
(2)	58.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	1:50:55 PM	Buy	3.2500	1,500	-	1,500	1.00	(4,880.00)	(4,875)	5.00	5.00	(4,875.00)	(4,880.00)	-	-	(4,875.00)	5.00	(4,880)
(4)	59.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:50:55 PM	Sell	3.2500	1,500	7.10	1,500	1.00	4,867.90	4,875	7.10	7.10	4,875.00	4,867.90	-	-	4,875.00	7.10	4,868
(2)	60.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	3:11:05 PM	Buy	3.2500	2,000	-	2,000	1.00	(6,505.00)	(6,500)	5.00	5.00	(6,500.00)	(6,505.00)	-	-	(6,500.00)	5.00	(6,505)
(4)	61.	Montgomery St Scottrade	XXXXX147	8/15/2011	3:11:05 PM	Sell	3.2500	2,000	7.13	2,000	1.00	6,492.87	6,500	7.13	7.13	6,500.00	6,492.87	-	-	6,500.00	7.13	6,493
(3)	62.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:28:15 AM	Buy	3.3000	500	1.85	500	1.00	(1,651.85)	(1,650)	1.85	1.85	(1,650.00)	(1,651.85)	-	-	(1,650.00)	1.85	(1,652)
(4)	63.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:28:15 AM	Sell	3.3000	500	7.04	500	1.00	1,642.96	1,650	7.04	7.04	1,650.00	1,642.96	-	-	1,650.00	7.04	1,643
(2)	64.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	1:52:57 PM	Buy	3.3000	500	-	500	1.00	(1,655.00)	(1,650)	5.00	5.00	(1,650.00)	(1,655.00)	-	-	(1,650.00)	5.00	(1,655)
(4)	65.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:52:57 PM	Sell	3.3000	500	7.04	500	1.00	1,642.96	1,650	7.04	7.04	1,650.00	1,642.96	-	-	1,650.00	7.04	1,643
(3)	66.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:40:44 AM	Buy	3.3500	1,900	6.69	2,000	0.95	(6,707.41)	(6,700)	7.41	6.69	(6,365.00)	(6,371.69)	-	-	(6,365.00)	6.69	(6,372)
(4)	67.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:40:45 AM	Sell	3.3500	1,900	7.14	2,000	0.95	6,737.86	6,700	(37.86)	6.78	6,365.00	6,358.22	-	-	6,365.00	6.78	6,358
(3)	68.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	2:44:38 PM	Buy	3.4900	501	1.86	1,000	0.50	(3,493.70)	(3,490)	3.70	1.86	(1,748.49)	(1,750.35)	-	-	(1,748.49)	1.86	(1,750)
(4)	69.	Montgomery St Scottrade	XXXXX147	8/15/2011	2:44:39 PM	Sell	3.4900	501	7.08	1,000	0.50	3,482.92	3,490	7.08	3.55	1,748.49	1,744.94	-	-	1,748.49	3.55	1,745
(3)	70.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	2:45:50 PM	Buy	3.4900	500	1.85	500	1.00	(1,746.85)	(1,745)	1.85	1.85	(1,745.00)	(1,746.85)	(499)	1.00	(1,741.51)	1.85	(1,743)
(4)	71.	Montgomery St Scottrade	XXXXX147	8/15/2011	2:45:50 PM	Sell	3.4900	499	7.08	1,000	0.50	3,482.92	3,490	7.08	3.53	1,741.51	1,737.98	499	1.00	1,741.51	3.53	1,738

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.3

Mr. Pollack's Wash Trade Analysis - Adjusted Commissions & Fees Calculation

										Total Trade Analysis (Statement Data)					Per Trade Analysis			Unequal Quantity Wash Trades [14]		Proceeds		
	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/ Buy	Price	Quantity from Brokerage Excel Sheets	Commissions from Brokerage Excel Sheets	Total Trade Quantity Reported in Statements [10]	Wash Quantity Weights [11]	Net Proceeds Reported in Statements (Net of Commissions)	Price x Quantity (Total)	Implied Total Commissions and Fees	Commissions and Fees Adjusted Per Trade [12]	Price x Quantity (Per Trade)	Net Proceeds Per Trade	Adjusted Unequal Wash Trade Quantity [14]	Adjusted Weight of Original Wash Trade [15]	Adjusted Price x Quantity (Per Trade)	Adjusted Commissions and Fees for Wash Trades [16]	Adjusted Net Proceeds for Wash Trades [17]
(3)	72.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	1:47:57 PM	Buy	3.8000	101	0.72	101	1.00	(384.52)	(384)	0.72	0.72	(383.80)	(384.52)	(100)	0.99	(380.00)	0.71	(381)
(4)	73.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:47:57 PM	Sell	3.8000	100	7.14	2,000	0.05	6,737.86	7,600	862.14	0.36	380.00	379.64	100	1.00	380.00	0.36	380
(1)	74.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	9:34:11 AM	Buy	3.0000	1,000	-	1,000	1.00	(3,009.99)	(3,000)	9.99	9.99	(3,000.00)	(3,009.99)	(900)	0.90	(2,700.00)	8.99	(2,709)
(4)	75.	Montgomery St Scottrade	XXXXX147	8/16/2011	9:34:11 AM	Sell	3.0000	900	7.07	1,000	0.90	3,006.93	3,000	(6.93)	6.36	2,700.00	2,693.64	900	1.00	2,700.00	6.36	2,694
(4)	76.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:05:07 AM	Sell	3.0000	100	7.07	1,000	0.10	2,992.93	3,000	7.07	0.71	300.00	299.29	-	-	300.00	0.71	299
(1)	77.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	10:05:13 AM	Buy	3.0000	1,000	-	1,000	1.00	(3,009.99)	(3,000)	9.99	9.99	(3,000.00)	(3,009.99)	-	-	(3,000.00)	9.99	(3,010)
(4)	78.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:05:14 AM	Sell	3.0000	900	7.07	1,000	0.90	2,992.93	3,000	7.07	6.36	2,700.00	2,693.64	-	-	2,700.00	6.36	2,694
(4)	79.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:19:33 AM	Sell	3.0000	500	7.03	500	1.00	1,492.97	1,500	7.03	7.03	1,500.00	1,492.97	100	0.20	300.00	1.41	299
(3)	80.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	10:19:40 AM	Buy	3.0000	100	0.72	100	1.00	(300.72)	(300)	0.72	0.72	(300.00)	(300.72)	(100)	1.00	(300.00)	0.72	(301)
(1)	81.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	10:22:55 AM	Buy	3.0000	1,000	-	1,000	1.00	(3,009.99)	(3,000)	9.99	9.99	(3,000.00)	(3,009.99)	(1,000)	1.00	(3,000.00)	9.99	(3,010)
(4)	82.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:22:55 AM	Sell	3.0000	1,500	7.09	1,500	1.00	4,492.91	4,500	7.09	7.09	4,500.00	4,492.91	1,000	0.67	3,000.00	4.73	2,995
(3)	83.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	1:50:38 PM	Buy	3.0000	100	0.72	100	1.00	(300.72)	(300)	0.72	0.72	(300.00)	(300.72)	-	-	(300.00)	0.72	(301)
(4)	84.	Montgomery St Scottrade	XXXXX147	8/16/2011	1:50:38 PM	Sell	3.0000	100	7.32	5,000	0.02	14,570.59	15,000	429.41	0.15	300.00	299.85	-	-	300.00	0.15	300
(3)	85.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	1:55:48 PM	Buy	3.0000	100	0.72	100	1.00	(300.72)	(300)	0.72	0.72	(300.00)	(300.72)	-	-	(300.00)	0.72	(301)
(4)	86.	Montgomery St Scottrade	XXXXX147	8/16/2011	1:55:48 PM	Sell	3.0000	100	7.13	2,000	0.05	5,993.87	6,000	6.13	0.36	300.00	299.64	-	-	300.00	0.36	300
(2)	87.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	1:55:56 PM	Buy	3.0000	1,700	-	2,000	0.85	(6,005.00)	(6,000)	5.00	4.25	(5,100.00)	(5,104.25)	-	-	(5,100.00)	4.25	(5,104)
(4)	88.	Montgomery St Scottrade	XXXXX147	8/16/2011	1:55:56 PM	Sell	3.0000	1,700	7.13	2,000	0.85	5,993.87	6,000	6.13	6.06	5,100.00	5,093.94	-	-	5,100.00	6.06	5,094
(2)	89.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	3:04:49 PM	Buy	3.0000	300	-	2,000	0.15	(6,005.00)	(6,000)	5.00	0.75	(900.00)	(900.75)	-	-	(900.00)	0.75	(901)
(1)	90.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	3:04:49 PM	Buy	3.0000	2,000	-	2,000	1.00	(6,009.99)	(6,000)	9.99	9.99	(6,000.00)	(6,009.99)	-	-	(6,000.00)	9.99	(6,010)
(3)	91.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	3:04:49 PM	Sell	3.0000	2,300	8.65	2,300	1.00	6,891.35	6,900	8.65	8.65	6,900.00	6,891.35	-	-	6,900.00	8.65	6,891
(4)	92.	Montgomery St Scottrade	XXXXX147	8/16/2011	9:40:59 AM	Sell	3.0500	500	7.03	500	1.00	1,517.97	1,525	7.03	7.03	1,525.00	1,517.97	-	-	1,525.00	7.03	1,518
(1)	93.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	9:41:08 AM	Buy	3.0500	500	-	500	1.00	(1,534.99)	(1,525)	9.99	9.99	(1,525.00)	(1,534.99)	-	-	(1,525.00)	9.99	(1,535)
(3)	94.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	9:33:58 AM	Buy	3.1400	100	0.72	100	1.00	(314.72)	(314)	0.72	0.72	(314.00)	(314.72)	-	-	(314.00)	0.72	(315)
(4)	95.	Montgomery St Scottrade	XXXXX147	8/16/2011	9:33:58 AM	Sell	3.1400	100	7.07	1,000	0.10	3,006.93	3,140	133.07	0.71	314.00	313.29	-	-	314.00	0.71	313
(3)	96.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	2:37:31 PM	Sell	3.1000	500	1.88	500	1.00	1,548.12	1,550	1.88	1.88	1,550.00	1,548.12	500	1.00	1,550.00	1.88	1,548
(2)	97.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	2:37:45 PM	Buy	3.1000	900	-	900	1.00	(2,795.00)	(2,790)	5.00	5.00	(2,790.00)	(2,795.00)	(500)	0.56	(1,550.00)	2.78	(1,553)
(2)	98.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	11:38:47 AM	Buy	3.2000	1,000	-	1,000	1.00	(3,205.00)	(3,200)	5.00	5.00	(3,200.00)	(3,205.00)	-	-	(3,200.00)	5.00	(3,205)
(3)	99.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	11:38:47 AM	Sell	3.2000	1,000	3.76	1,000	1.00	3,196.24	3,200	3.76	3.76	3,200.00	3,196.24	-	-	3,200.00	3.76	3,196
(1)	100.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	11:35:39 AM	Buy	3.3000	900	-	1,000	0.90	(3,309.99)	(3,300)	9.99	8.99	(2,970.00)	(2,978.99)	(287)	0.32	(947.10)	2.87	(950)
(3)	101.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	11:35:39 AM	Sell	3.3000	287	1.08	287	1.00	946.02	947	1.08	1.08	947.10	946.02	287	1.00	947.10	1.08	946
(1)	102.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	11:40:59 AM	Sell	3.3400	1,000	-	1,000	1.00	3,329.94	3,340	10.06	10.06	3,340.00	3,329.94	-	-	3,340.00	10.06	3,330
(3)	103.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	11:41:13 AM	Buy	3.3400	1,000	3.70	1,000	1.00	(3,343.70)	(3,340)	3.70	3.70	(3,340.00)	(3,343.70)	-	-	(3,340.00)	3.70	(3,344)
(1)	104.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	12:22:25 PM	Buy	3.3500	469	1.74	469	1.00	(1,572.89)	(1,571)	1.74	1.74	(1,571.15)	(1,572.89)	(300)	0.64	(1,005.00)	1.11	(1,006)
(3)	105.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	12:22:25 PM	Sell	3.3500	300	-	300	1.00	994.99	1,005	10.01	10.01	1,005.00	994.99	300	1.00	1,005.00	10.01	995
(3)	106.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	12:32:56 PM	Buy	3.3500	1,000	3.70	1,000	1.00	(3,353.70)	(3,350)	3.70	3.70	(3,350.00)	(3,353.70)	-	-	(3,350.00)	3.70	(3,354)
(2)	107.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	12:32:56 PM	Sell	3.3500	1,000	-	1,000	1.00	3,344.93	3,350	5.07	5.07	3,350.00	3,344.93	-	-	3,350.00	5.07	3,345
(2)	108.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	3:12:37 PM	Buy	3.4000	500	-	500	1.00	(1,705.00)	(1,700)	5.00	5.00	(1,700.00)	(1,705.00)	-	-	(1,700.00)	5.00	(1,705)
(3)	109.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	3:12:37 PM	Sell	3.4000	500	1.88	500	1.00	1,698.12	1,700	1.88	1.88	1,700.00	1,698.12	-	-	1,700.00	1.88	1,698
(3)	110.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:56:50 PM	Buy	2.7800	1,000	3.70	1,000	1.00	(2,783.70)	(2,780)	3.70	3.70	(2,780.00)	(2,783.70)	-	-	(2,780.00)	3.70	(2,784)
(2)	111.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	3:56:50 PM	Sell	2.7800	1,000	-	1,000	1.00	2,774.94	2,780	5.06	5.06	2,780.00	2,774.94	-	-	2,780.00	5.06	2,775
(3)	112.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:48:52 PM	Buy	2.8000	100	0.72	100	1.00	(280.72)	(280)	0.72	0.72	(280.00)	(280.72)	(100)	1.00	(280.00)	0.72	(281)
(2)	113.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	3:48:52 PM	Sell	2.8000	500	-	2,000	0.25	5,594.89	5,600	5.11	1.28	1,400.00	1,398.72	100	0.20	280.00	0.26	280
(3)	114.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:50:15 PM	Buy	2.8000	300	1.11	500	0.60	(1,401.85)	(1,400)	1.85	1.11	(840.00)	(841.11)	(200)	0.67	(560.00)	0.74	(561)
(2)	115.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	3:50:15 PM	Sell	2.8000	400	-	2,000	0.20	5,594.89	5,600	5.11	1.02	1,120.00	1,118.98	400	1.00	1,120.00	1.02	1,119
(3)	116.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:50:19 PM	Buy	2.8000	200	0.74	500	0.40	(1,401.85)	(1,400)	1.85	0.74	(560.00)	(560.74)	(200)	1.00	(560.00)	0.74	(561)
(3)	117.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:59:01 PM	Sell	3.0000	1,500	5.64	1,500	1.00	4,494.36	4,500	5.64	5.64	4,500.00	4,494.36	500	0.33	1,500.00	1.88	1,498
(2)	118.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:59:14 PM	Buy	3.0000	500	-	500	1.00	(1,505.00)	(1,500)	5.00	5.00	(1,500.00)	(1,505.00)	(500)	1.00	(1,500.00)	5.00	(1,505)
(2)	119.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:23:48 PM	Buy	3.1000	900	-	900	1.00	(2,795.00)	(2,790)	5.00	5.00	(2,790.00)	(2,795.00)	-	-	(2,790.00)	5.00	(2,795)
(3)	120.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:23:48 PM	Sell	3.1000	900	3.04	900	1.00	2,786.96	2,790	3.04	3.04	2,790.00	2,786.96	-	-	2,790.00	3.04	2,787
(3)	121.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:22:01 PM	Sell	3.1500	1,000	3.76	1,000	1.00	3,146.24	3,150	3.76	3.76	3,150.00	3,146.24	500	0.50	1,575.00	1.88	1,573
(2)	122.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:22:08 PM	Buy	3.1500	500	-	1,000	0.50	(3,155.00)	(3,150)	5.00	2.50	(1,575.00)	(1,577.50)	(500)	1.00	(1,575.00)	2.50	(1,578)
(2)	123.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:22:51 PM	Buy	3.1500	500	-	1,000	0.50	(3,155.00)	(3,150)	5.00	2.50	(1,575.00)	(1,577.50)	-	-	(1,575.00)	2.50	(1,578)
(3)	124.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:22:51 PM	Sell	3.1500	500	1.88	500	1.00	1,573.12	1,575	1.88	1.88	1,575.00	1,573.12	-	-	1,575.00	1.88	1,573
(2)	125.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	1:21:47 PM	Buy	3.3000	1,000	-	1,000	1.00	(3,305.00)	(3,300)	5.00	5.00	(3,300.00)	(3,305.00)	-	-	(3,300.00)	5.00	(3,305)
(3)	126.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	1:21:47 PM	Sell	3.3000	1,000	3.77	1,000	1.00	3,296.23	3,300	3.77	3.77	3,300.00	3,296.23	-	-	3,300.00	3.77	3,296
(3)	127.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	3:56:07 PM	Buy	2.5000	900	3.33	900	1.00	(2,253.33)	(2,250)	3.33	3.33	(2,250.00)	(2,253.33)	(900)	1.00	(2,250.00)	3.33	(2,253)
(2)	128.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	3:56:07 PM	Sell	2.5000	2,000	-	2,000	1.00	4,994.90	5,000	5.10	5.10	5,000.00	4,994.90	1,900	0.95	4,750.00	4.85	4,745
(4)	129.	Montgomery St Scottrade	XXXXX147	8/19/2011	3:56:07 PM	Buy	2.5000	1,000	7.00	1,000	1.00	(2,507.00)	(2,500)	7.00	7.00	(2,500.00)	(2,507.00)	(1,000)	1.00	(2,500.00)	7.00	(2,507)
(1)	130.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	2:59:01 PM	Sell	2.5500	1,280	-	2,200	0.58	5,599.90	5,610	10.10	5.88	3,264.00	3,258.12	1,080	0.84	2,754.00	4.96	2,749
(4)	131.	Montgomery St Scottrade	XXXXX147	8/19/2011	2:59:01 PM	Buy	2.5500	1,080	7.00	1,080	1.00	(2,761.00)	(2,754)	7.00	7.00	(2,754.00)	(2,761.00)	(1,080)	1.00	(2,754.00)	7.00	(2,761)
(1)	132.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	1:19:47 PM	Sell	2.5700	3,100	-	3,100	1.00	7,956.85	7,967	10.15	10.15	7,967.00	7,956.85	2,800	0.90	7,196.00	9.17	7,187
(4)	133.	Montgomery St Scottrade	XXXXX147	8/19/2011	1:19:47 PM	Buy	2.5700	2,800	7.00	2,800	1.00	(7,203.00)	(7,196)	7.00	7.00	(7,196.00)	(7,203.00)	(2,800)	1.00	(7,196.00)	7.00	(7,203)
(3)	134.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:24:01 PM	Buy	2.6000	800	2.96	800	1.00	(2,082.96)	(2,080)	2.96	2.96	(2,080.00)	(2,082.96)	(800)	1.00	(2,080.00)	2.96	(2,083)
(2)	135.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:24:01 PM	Sell	2.6000	1,000	-	2,000	0.50	5,194.90	5,200	5.10	2.55	2,600.00	2,597.45	800	0.80	2,080.00	2.04	2,078
(3)	136.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	3:53:15 PM	Buy	2.6000	300	1.11	300	1.00	(781.11)	(780)	1.11	1.11	(780.00)	(781.11)	-	-	(780.00)	1.11	(781)
(2)	137.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	3:53:15 PM	Sell	2.6000	300	-	800	0.38	2,074.96	2,080	5.04	1.89	780.00	778.11	-	-	780.00	1.89	778
(3)	138.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:25:34 PM	Buy	2.6500	400	1.13	500	0.80	(1,326.85)	(1,325)	1.85	1.13	(1,060.00)	(1,061.13)	-	-	(1,060.00)	1.13	(1,061)
(2)	139.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:25:34 PM	Sell	2.6500	400	-	400	1.00	1,054.97	1,060	5.03	5.03	1,060.00	1,054.97	-	-	1,060.00	5.03	1,055
(3)	140.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:30:55 PM	Buy	2.6500	1,000	3.70	1,000	1.00	(2,653.70)	(2,650)	3.70	3.70	(2,650.00)	(2,653.70)	-	-	(2,650.00)	3.70	(2,654)
(2)	141.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:30:56 PM	Sell	2.6500	1,000	-	1,000	1.00	2,644.94	2,650	5.06	5.06	2,650.00	2,644.94	-	-	2,650.00	5.06	2,645
(3)	142.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	1:12:02 PM	Sell	2.6500	3,000	11.26	3,000	1.00	7,938.74	7,950	11.26	11.26	7,950.00	7,938.74	2,900	0.97	7,685.00	10.89	7,674

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.3

Mr. Pollack's Wash Trade Analysis - Adjusted Commissions & Fees Calculation

											Total Trade Analysis (Statement Data)					Per Trade Analysis			Unequal Quantity Wash Trades[14]		Proceeds		
	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time[9]	Sell/ Buy	Price	Quantity from Brokerage Excel Sheets	Commissions from Brokerage Excel Sheets	Total Trade Quantity Reported in Statements[10]	Wash Quantity Weights[11]	Net Proceeds Reported in Statements (Net of Commissions)	Price x Quantity (Total)	Implied Total Commissions and Fees	Commissions and Fees Adjusted Per Trade[12]	Price x Quantity (Per Trade)	Net Proceeds Per Trade	Adjusted Unequal Wash Trade Quantity[14]	Adjusted Weight of Original Wash Trade[15]	Adjusted Price x Quantity (Per Trade)	Adjusted Commissions and Fees for Wash Trades[16]	Adjusted Net Proceeds for Wash Trades[17]
(4)	143.	Montgomery St Scottrade	XXXXX147	8/19/2011	1:12:03 PM	Buy	2.6500	2,900	7.00	2,900	1.00	(7,692.00)	(7,685)	7.00	7.00	(7,685.00)	(7,692.00)	(2,900)	1.00	(7,685.00)	7.00	(7,692)
(3)	144.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:20:26 PM	Buy	2.7000	500	1.85	500	1.00	(1,351.85)	(1,350)	1.85	1.85	(1,350.00)	(1,351.85)	-	-	(1,350.00)	1.85	(1,352)
(2)	145.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:20:26 PM	Sell	2.7000	500	-	500	1.00	1,344.97	1,350	5.03	5.03	1,350.00	1,344.97	-	-	1,350.00	5.03	1,345
(3)	146.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	11:32:02 AM	Buy	2.8000	1,400	5.18	2,200	0.64	(6,168.15)	(6,160)	8.15	5.18	(3,920.00)	(3,925.18)	(1,400)	1.00	(3,920.00)	5.18	(3,925)
(4)	147.	Montgomery St Scottrade	XXXXX147	8/22/2011	11:32:02 AM	Sell	2.8000	1,500	7.09	1,500	1.00	4,192.91	4,200	7.09	7.09	4,200.00	4,192.91	1,400	0.93	3,920.00	6.62	3,913
(3)	148.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	11:33:22 AM	Buy	2.8000	800	2.96	2,200	0.36	(6,168.15)	(6,160)	8.15	2.96	(2,240.00)	(2,242.96)	-	-	(2,240.00)	2.96	(2,243)
(4)	149.	Montgomery St Scottrade	XXXXX147	8/22/2011	11:33:23 AM	Sell	2.8000	800	7.16	2,600	0.31	7,278.84	7,280	1.16	2.20	2,240.00	2,237.80	-	-	2,240.00	2.20	2,238
(3)	150.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:16:56 PM	Sell	3.0000	3,000	11.28	3,000	1.00	8,988.72	9,000	11.28	11.28	9,000.00	8,988.72	2,900	0.97	8,700.00	10.91	8,689
(4)	151.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:16:57 PM	Buy	3.0000	2,900	7.00	3,000	0.97	(9,007.00)	(9,000)	7.00	6.77	(8,700.00)	(8,706.77)	(2,900)	1.00	(8,700.00)	6.77	(8,707)
(3)	152.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:19:25 PM	Sell	3.0000	100	0.73	800	0.13	2,396.99	2,400	3.01	0.73	300.00	299.27	-	-	300.00	0.73	299
(4)	153.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:19:26 PM	Buy	3.0000	100	7.00	3,000	0.03	(9,007.00)	(9,000)	7.00	0.23	(300.00)	(300.23)	-	-	(300.00)	0.23	(300)
(3)	154.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:59:14 PM	Sell	3.1800	1,400	5.27	1,400	1.00	4,446.73	4,452	5.27	5.27	4,452.00	4,446.73	-	-	4,452.00	5.27	4,447
(4)	155.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:59:15 PM	Buy	3.1800	1,400	7.00	1,400	1.00	(4,459.00)	(4,452)	7.00	7.00	(4,452.00)	(4,459.00)	-	-	(4,452.00)	7.00	(4,459)
(3)	156.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:30:19 PM	Sell	3.3000	5,000	18.83	5,000	1.00	16,481.17	16,500	18.83	18.83	16,500.00	16,481.17	-	-	16,500.00	18.83	16,481
(4)	157.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:30:20 PM	Buy	3.3000	5,000	7.00	5,000	1.00	(16,507.00)	(16,500)	7.00	7.00	(16,500.00)	(16,507.00)	-	-	(16,500.00)	7.00	(16,507)
(3)	158.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	3:15:05 PM	Buy	3.2000	500	1.85	500	1.00	(1,601.85)	(1,600)	1.85	1.85	(1,600.00)	(1,601.85)	-	-	(1,600.00)	1.85	(1,602)
(4)	159.	Montgomery St Scottrade	XXXXX147	8/24/2011	3:15:05 PM	Sell	3.2000	500	7.08	1,000	0.50	3,192.93	3,200	7.07	3.54	1,600.00	1,596.46	-	-	1,600.00	3.54	1,596
(3)	160.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	3:35:51 PM	Buy	3.4000	1,000	3.70	1,000	1.00	(3,403.70)	(3,400)	3.70	3.70	(3,400.00)	(3,403.70)	-	-	(3,400.00)	3.70	(3,404)
(4)	161.	Montgomery St Scottrade	XXXXX147	8/24/2011	3:35:51 PM	Sell	3.4000	1,000	7.11	1,500	0.67	5,092.89	5,100	7.11	4.74	3,400.00	3,395.26	-	-	3,400.00	4.74	3,395
(4)	162.	Montgomery St Scottrade	XXXXX147	8/25/2011	3:50:50 PM	Sell	3.1800	1,000	7.07	1,000	1.00	3,172.93	3,180	7.07	7.07	3,180.00	3,172.93	-	-	3,180.00	7.07	3,173
(1)	163.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	3:50:57 PM	Buy	3.1800	1,000	-	1,000	1.00	(3,189.99)	(3,180)	9.99	9.99	(3,180.00)	(3,189.99)	-	-	(3,180.00)	9.99	(3,190)
(3)	164.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	12:26:14 PM	Buy	3.3500	1,400	4.83	1,500	0.93	(5,030.55)	(5,025)	5.55	4.83	(4,690.00)	(4,694.83)	(1,400)	1.00	(4,690.00)	4.83	(4,695)
(4)	165.	Montgomery St Scottrade	XXXXX147	8/25/2011	12:26:15 PM	Sell	3.3500	1,500	7.10	1,500	1.00	5,017.90	5,025	7.10	7.10	5,025.00	5,017.90	1,400	0.93	4,690.00	6.63	4,683
(1)	166.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	2:31:12 PM	Buy	3.5000	1,000	-	1,000	1.00	(3,509.99)	(3,500)	9.99	9.99	(3,500.00)	(3,509.99)	-	-	(3,500.00)	9.99	(3,510)
(4)	167.	Montgomery St Scottrade	XXXXX147	8/25/2011	2:31:12 PM	Sell	3.5000	1,000	7.09	1,200	0.83	4,216.91	4,200	(16.91)	5.91	3,500.00	3,494.09	-	-	3,500.00	5.91	3,494
(3)	168.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	2:31:37 PM	Buy	3.6500	100	0.72	100	1.00	(365.72)	(365)	0.72	0.72	(365.00)	(365.72)	-	-	(365.00)	0.72	(366)
(4)	169.	Montgomery St Scottrade	XXXXX147	8/25/2011	2:31:38 PM	Sell	3.6500	100	7.09	1,200	0.08	4,216.91	4,380	163.09	0.59	365.00	364.41	-	-	365.00	0.59	364
(3)	170.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	10:05:35 AM	Buy	3.2000	150	0.73	150	1.00	(480.73)	(480)	0.73	0.73	(480.00)	(480.73)	(150)	1.00	(480.00)	0.73	(481)
(1)	171.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	10:05:35 AM	Sell	3.2000	600	-	1,600	0.38	5,109.91	5,120	10.09	3.78	1,920.00	1,916.22	150	0.25	480.00	0.95	479
(3)	172.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	11:45:48 AM	Buy	3.2500	300	1.11	500	0.60	(1,626.85)	(1,625)	1.85	1.11	(975.00)	(976.11)	(300)	1.00	(975.00)	1.11	(976)
(3)	173.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	11:45:48 AM	Buy	3.2500	500	1.85	500	1.00	(1,626.85)	(1,625)	1.85	1.85	(1,625.00)	(1,626.85)	(500)	1.00	(1,625.00)	1.85	(1,627)
(4)	174.	Montgomery St Scottrade	XXXXX147	8/26/2011	11:45:49 AM	Sell	3.2500	1,500	7.10	1,500	1.00	4,867.90	4,875	7.10	7.10	4,875.00	4,867.90	800	0.53	2,600.00	3.79	2,596
(4)	175.	Montgomery St Scottrade	XXXXX147	8/26/2011	12:52:46 PM	Sell	3.2500	1,200	7.08	1,200	1.00	3,892.92	3,900	7.08	7.08	3,900.00	3,892.92	1,000	0.83	3,250.00	5.90	3,244
(1)	176.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	12:52:58 PM	Buy	3.2500	1,000	-	1,000	1.00	(3,259.99)	(3,250)	9.99	9.99	(3,250.00)	(3,259.99)	(1,000)	1.00	(3,250.00)	9.99	(3,260)
(1)	177.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	12:22:38 PM	Buy	3.3500	500	-	1,000	0.50	(3,359.99)	(3,350)	9.99	4.99	(1,675.00)	(1,680.00)	-	-	(1,675.00)	4.99	(1,680)
(1)	178.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	12:22:38 PM	Buy	3.3500	1,000	-	1,000	1.00	(3,359.99)	(3,350)	9.99	9.99	(3,350.00)	(3,359.99)	-	-	(3,350.00)	9.99	(3,360)
(3)	179.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	12:22:38 PM	Sell	3.3500	1,500	5.65	1,500	1.00	5,019.35	5,025	5.65	5.65	5,025.00	5,019.35	-	-	5,025.00	5.65	5,019
(3)	180.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	2:29:55 PM	Buy	3.0000	100	0.72	100	1.00	(300.72)	(300)	0.72	0.72	(300.00)	(300.72)	-	-	(300.00)	0.72	(301)
(4)	181.	Montgomery St Scottrade	XXXXX147	8/29/2011	2:29:56 PM	Sell	3.0000	100	7.05	700	0.14	2,092.95	2,100	7.05	1.01	300.00	298.99	-	-	300.00	1.01	299
(3)	182.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	2:30:17 PM	Buy	3.0000	600	2.22	600	1.00	(1,802.22)	(1,800)	2.22	2.22	(1,800.00)	(1,802.22)	-	-	(1,800.00)	2.22	(1,802)
(4)	183.	Montgomery St Scottrade	XXXXX147	8/29/2011	2:30:17 PM	Sell	3.0000	600	7.05	700	0.86	2,092.95	2,100	7.05	6.04	1,800.00	1,793.96	-	-	1,800.00	6.04	1,794
(2)	184.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	12:22:27 PM	Buy	3.2000	1,000	-	1,000	1.00	(3,205.00)	(3,200)	5.00	5.00	(3,200.00)	(3,205.00)	-	-	(3,200.00)	5.00	(3,205)
(3)	185.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	12:22:27 PM	Sell	3.2000	1,000	3.41	1,000	1.00	3,196.59	3,200	3.41	3.41	3,200.00	3,196.59	-	-	3,200.00	3.41	3,197
(2)	186.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	11:07:47 AM	Buy	3.2500	2,400	-	2,500	0.96	(8,130.00)	(8,125)	5.00	4.80	(7,800.00)	(7,804.80)	-	-	(7,800.00)	4.80	(7,805)
(3)	187.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	11:07:47 AM	Sell	3.2500	2,400	8.69	2,400	1.00	7,791.31	7,800	8.69	8.69	7,800.00	7,791.31	-	-	7,800.00	8.69	7,791
(3)	188.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	10:53:09 AM	Buy	3.3000	900	2.98	1,000	0.90	(3,303.70)	(3,300)	3.70	2.98	(2,970.00)	(2,972.98)	-	-	(2,970.00)	2.98	(2,973)
(1)	189.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	10:53:09 AM	Sell	3.3000	900	-	1,500	0.60	4,939.91	4,950	10.09	6.05	2,970.00	2,963.95	-	-	2,970.00	6.05	2,964
(3)	190.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	10:54:16 AM	Buy	3.3000	300	1.11	300	1.00	(991.11)	(990)	1.11	1.11	(990.00)	(991.11)	(300)	1.00	(990.00)	1.11	(991)
(1)	191.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	10:54:16 AM	Sell	3.3000	600	-	1,500	0.40	4,939.91	4,950	10.09	4.04	1,980.00	1,975.96	300	0.50	990.00	2.02	988
(3)	192.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	3:13:41 PM	Buy	3.2000	1,000	3.70	1,000	1.00	(3,203.70)	(3,200)	3.70	3.70	(3,200.00)	(3,203.70)	-	-	(3,200.00)	3.70	(3,204)
(5)	193.	Toro Holdings Scottrade	XXXXX404	8/30/2011	3:13:41 PM	Sell	3.2000	1,000	7.17	2,200	0.45	7,032.83	7,040	7.17	3.26	3,200.00	3,196.74	-	-	3,200.00	3.26	3,197
(3)	194.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	1:38:21 PM	Buy	3.2500	1,000	3.70	1,000	1.00	(3,253.70)	(3,250)	3.70	3.70	(3,250.00)	(3,253.70)	-	-	(3,250.00)	3.70	(3,254)
(5)	195.	Toro Holdings Scottrade	XXXXX404	8/30/2011	1:38:22 PM	Sell	3.2500	1,000	7.07	1,000	1.00	3,242.93	3,250	7.07	7.07	3,250.00	3,242.93	-	-	3,250.00	7.07	3,243
(2)	196.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	1:41:24 PM	Buy	3.2500	2,500	-	2,500	1.00	(8,130.00)	(8,125)	5.00	5.00	(8,125.00)	(8,130.00)	-	-	(8,125.00)	5.00	(8,130)
(3)	197.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	1:41:24 PM	Sell	3.2500	2,500	9.41	2,500	1.00	8,115.59	8,125	9.41	9.41	8,125.00	8,115.59	-	-	8,125.00	9.41	8,116
(3)	198.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	1:41:54 PM	Buy	3.2500	500	1.85	500	1.00	(1,626.85)	(1,625)	1.85	1.85	(1,625.00)	(1,626.85)	-	-	(1,625.00)	1.85	(1,627)
(5)	199.	Toro Holdings Scottrade	XXXXX404	8/30/2011	1:41:55 PM	Sell	3.2500	500	7.04	500	1.00	1,617.96	1,625	7.04	7.04	1,625.00	1,617.96	-	-	1,625.00	7.04	1,618
(3)	200.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	10:38:15 AM	Buy	3.3000	3,000	11.11	3,000	1.00	(9,911.11)	(9,900)	11.11	11.11	(9,900.00)	(9,911.11)	-	-	(9,900.00)	11.11	(9,911)
(2)	201.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	10:38:15 AM	Sell	3.3000	3,000	-	3,000	1.00	9,894.80	9,900	5.20	5.20	9,900.00	9,894.80	-	-	9,900.00	5.20	9,895
(3)	202.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	10:40:27 AM	Buy	3.3000	1,000	3.70	1,000	1.00	(3,303.70)	(3,300)	3.70	3.70	(3,300.00)	(3,303.70)	-	-	(3,300.00)	3.70	(3,304)
(2)	203.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	10:40:27 AM	Sell	3.3000	1,000	-	1,000	1.00	3,294.93	3,300	5.07	5.07	3,300.00	3,294.93	-	-	3,300.00	5.07	3,295
(3)	204.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	12:33:48 PM	Buy	3.3000	1,000	3.70	1,000	1.00	(3,303.70)	(3,300)	3.70	3.70	(3,300.00)	(3,303.70)	(1,000)	1.00	(3,300.00)	3.70	(3,304)
(2)	205.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	12:33:48 PM	Sell	3.3000	2,000	-	2,000	1.00	6,594.87	6,600	5.13	5.13	6,600.00	6,594.87	1,000	0.50	3,300.00	2.57	3,297
(2)	206.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	3:50:53 PM	Buy	3.3000	1,000	-	1,000	1.00	(3,305.00)	(3,300)	5.00	5.00	(3,300.00)	(3,305.00)	-	-	(3,300.00)	5.00	(3,305)
(5)	207.	Toro Holdings Scottrade	XXXXX404	8/30/2011	3:50:54 PM	Sell	3.3000	1,000	7.07	1,000	1.00	3,292.93	3,300	7.07	7.07	3,300.00	3,292.93	-	-	3,300.00	7.07	3,293
(2)	208.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	12:29:05 PM	Buy	3.3500	1,500	-	1,500	1.00	(5,030.00)	(5,025)	5.00	5.00	(5,025.00)	(5,030.00)	-	-	(5,025.00)	5.00	(5,030)
(5)	209.	Toro Holdings Scottrade	XXXXX404	8/30/2011	12:29:05 PM	Sell	3.3500	1,500	7.30	4,500	0.33	15,067.70	15,075	7.30	2.43	5,025.00	5,022.57	-	-	5,025.00	2.43	5,023
(2)	210.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	1:14:08 PM	Buy	3.2000	500	-	500	1.00	(1,605.00)	(1,600)	5.00	5.00	(1,600.00)	(1,605.00)	-	-	(1,600.00)	5.00	(1,605)
(3)	211.	Toro Holdings Scottrade	XXXXX404	8/31/2011	1:14:08 PM	Sell	3.2000	500	7.12	1,500	0.33	4,845.88	4,800	(45.88)	2.37	1,600.00	1,597.63	-	-	1,600.00	2.37	1,598
(3)	212.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	1:26:34 PM	Buy	3.2000	500	1.85	500	1.00	(1,601.85)	(1,600)	1.85	1.85	(1,600.00)	(1,601.85)	-	-	(1,600.00)	1.85	(1,602)
(5)	213.	Toro Holdings Scottrade	XXXXX404	8/31/2011	1:26:34 PM	Sell	3.2000	500	7.06	800	0.63	2,552.94	2,560	7.06	4.41	1,600.00	1,595.59	-	-	1,600.00	4.41	1,596

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.3

Mr. Pollack's Wash Trade Analysis - Adjusted Commissions & Fees Calculation

	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/ Buy	Price	Quantity from Brokerage Excel Sheets	Commissions from Brokerage Excel Sheets	Total Trade Analysis (Statement Data): Total Trade Quantity Reported in Statements [10]	Wash Quantity Weights [11]	Net Proceeds Reported in Statements (Net of Commissions)	Price x Quantity (Total)	Implied Total Commissions and Fees	Per Trade Analysis: Commissions and Fees Adjusted Per Trade [12]	Price x Quantity (Per Trade)	Net Proceeds Per Trade	Unequal Quantity Wash Trades [14]: Adjusted Unequal Wash Trade Quantity [14]	Adjusted Weight of Original Wash Trade [15]	Proceeds: Adjusted Price x Quantity (Per Trade)	Adjusted Commissions and Fees for Wash Trades [16]	Adjusted Net Proceeds for Wash Trades [17]
(2)	214.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	1:13:10 PM	Buy	3.2500	500	-	500	1.00	(1,630.00)	(1,625)	5.00	5.00	(1,625.00)	(1,630.00)	-	-	(1,625.00)	5.00	(1,630)
(3)	215.	Toro Holdings Scottrade	XXXXX404	8/31/2011	1:13:11 PM	Sell	3.2500	500	7.12	1,500	0.33	4,845.88	4,875	29.12	2.37	1,625.00	1,622.63	-	-	1,625.00	2.37	1,623
(3)	216.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	1:19:36 PM	Buy	3.2500	400	1.48	400	1.00	(1,301.48)	(1,300)	1.48	1.48	(1,300.00)	(1,301.48)	-	-	(1,300.00)	1.48	(1,301)
(15)	217.	Toro Holdings Scottrade	XXXXX404	8/31/2011	1:19:36 PM	Sell	3.2500	400	7.12	1,500	0.27	4,845.88	4,875	29.12	1.90	1,300.00	1,298.10	-	-	1,300.00	1.90	1,298
(1)	218.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	1:59:01 PM	Buy	3.0500	700	-	700	1.00	(2,144.99)	(2,135)	9.99	9.99	(2,135.00)	(2,144.99)	-	-	(2,135.00)	9.99	(2,145)
(5)	219.	Toro Holdings Scottrade	XXXXX404	9/1/2011	1:59:01 PM	Sell	3.0500	700	7.05	700	1.00	2,127.95	2,135	7.05	7.05	2,135.00	2,127.95	-	-	2,135.00	7.05	2,128
(1)	220.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	9:58:25 AM	Buy	3.2500	1,000	-	1,000	1.00	(3,259.99)	(3,250)	9.99	9.99	(3,250.00)	(3,259.99)	-	-	(3,250.00)	9.99	(3,260)
(3)	221.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	9:58:25 AM	Sell	3.2500	1,000	3.77	1,000	1.00	3,246.23	3,250	3.77	3.77	3,250.00	3,246.23	-	-	3,250.00	3.77	3,246
(1)	222.	Toro Holdings TD Ameritrade	XXXXXX626	9/2/2011	9:42:23 AM	Buy	3.0000	1,000	-	1,000	1.00	(3,009.99)	(3,000)	9.99	9.99	(3,000.00)	(3,009.99)	-	-	(3,000.00)	9.99	(3,010)
(4)	223.	Montgomery St Scottrade	XXXXX147	9/2/2011	9:42:23 AM	Sell	3.0000	1,000	7.09	1,500	0.67	4,492.91	4,500	7.09	4.73	3,000.00	2,995.27	-	-	3,000.00	4.73	2,995
(1)	224.	Toro Holdings TD Ameritrade	XXXXXX626	9/2/2011	9:54:02 AM	Buy	3.0000	1,000	-	1,000	1.00	(3,009.99)	(3,000)	9.99	9.99	(3,000.00)	(3,009.99)	-	-	(3,000.00)	9.99	(3,010)
(3)	225.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	9:54:02 AM	Sell	3.0000	1,000	3.76	1,000	1.00	2,996.24	3,000	3.76	3.76	3,000.00	2,996.24	-	-	3,000.00	3.76	2,996
(2)	226.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	11:33:28 AM	Buy	3.0000	500	-	500	1.00	(1,505.00)	(1,500)	5.00	5.00	(1,500.00)	(1,505.00)	-	-	(1,500.00)	5.00	(1,505)
(4)	227.	Montgomery St Scottrade	XXXXX147	9/2/2011	11:33:29 AM	Sell	3.0000	500	7.03	500	1.00	1,492.97	1,500	7.03	7.03	1,500.00	1,492.97	-	-	1,500.00	7.03	1,493
(7)	228.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	11:31:24 AM	Buy	3.0500	1,000	-	1,000	1.00	(3,055.00)	(3,050)	5.00	5.00	(3,050.00)	(3,055.00)	-	-	(3,050.00)	5.00	(3,055)
(3)	229.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	11:31:24 AM	Sell	3.0500	1,000	3.76	1,000	1.00	3,046.24	3,050	3.76	3.76	3,050.00	3,046.24	-	-	3,050.00	3.76	3,046
(3)	230.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	12:15:36 PM	Sell	3.0600	2,200	8.28	2,200	1.00	6,723.72	6,732	8.28	8.28	6,732.00	6,723.72	-	-	6,732.00	8.28	6,724
(4)	231.	Montgomery St Scottrade	XXXXX147	9/2/2011	12:15:36 PM	Buy	3.0600	2,200	7.00	2,200	1.00	(6,739.00)	(6,732)	7.00	7.00	(6,732.00)	(6,739.00)	-	-	(6,732.00)	7.00	(6,739)
(3)	232.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	12:17:04 PM	Sell	3.0700	1,600	6.02	1,600	1.00	4,905.98	4,912	6.02	6.02	4,912.00	4,905.98	-	-	4,912.00	6.02	4,906
(4)	233.	Montgomery St Scottrade	XXXXX147	9/2/2011	12:17:04 PM	Buy	3.0700	1,600	7.00	1,600	1.00	(4,919.00)	(4,912)	7.00	7.00	(4,912.00)	(4,919.00)	-	-	(4,912.00)	7.00	(4,919)
(2)	234.	Toro Holdings Interactive Brokers	XXXX023	9/6/2011	3:10:56 PM	Sell	2.6000	700	2.63	700	1.00	1,817.37	1,820	2.63	2.63	1,820.00	1,817.37	150	0.21	390.00	0.56	389
(4)	235.	Montgomery St Scottrade	XXXXX147	9/6/2011	3:10:57 PM	Buy	2.6000	150	7.00	150	1.00	(397.00)	(390)	7.00	7.00	(390.00)	(397.00)	(150)	1.00	(390.00)	7.00	(397)
(1)	236.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	2:05:57 PM	Sell	2.6500	1,000	-	2,700	0.37	7,144.87	7,155	10.13	3.75	2,650.00	2,646.25	-	-	2,650.00	3.75	2,646
(3)	237.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	2:06:03 PM	Buy	2.6500	1,000	3.70	1,000	1.00	(2,653.70)	(2,650)	3.70	3.70	(2,650.00)	(2,653.70)	-	-	(2,650.00)	3.70	(2,654)
(3)	238.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	3:24:42 PM	Buy	2.6600	400	1.48	400	1.00	(1,065.48)	(1,064)	1.48	1.48	(1,064.00)	(1,065.48)	(400)	1.00	(1,064.00)	1.48	(1,065)
(5)	239.	Toro Holdings Scottrade	XXXXX404	9/9/2011	3:24:42 PM	Sell	2.6600	1,200	7.07	1,200	1.00	3,184.93	3,192	7.07	7.07	3,192.00	3,184.93	400	0.33	1,064.00	2.36	1,062
(3)	240.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	2:51:01 PM	Buy	2.7000	1,000	3.70	1,000	1.00	(2,703.70)	(2,700)	3.70	3.70	(2,700.00)	(2,703.70)	-	-	(2,700.00)	3.70	(2,704)
(1)	241.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	2:51:01 PM	Sell	2.7000	1,000	-	1,000	1.00	2,689.95	2,700	10.05	10.05	2,700.00	2,689.95	-	-	2,700.00	10.05	2,690
(3)	242.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	12:22:28 PM	Buy	2.7500	1,000	3.70	1,000	1.00	(2,753.70)	(2,750)	3.70	3.70	(2,750.00)	(2,753.70)	-	-	(2,750.00)	3.70	(2,754)
(4)	243.	Montgomery St Scottrade	XXXXX147	9/9/2011	12:22:29 PM	Sell	2.7500	1,000	7.06	1,000	1.00	2,742.94	2,750	7.06	7.06	2,750.00	2,742.94	-	-	2,750.00	7.06	2,743
(3)	244.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	1:15:27 PM	Buy	2.8000	1,000	3.70	1,000	1.00	(2,803.70)	(2,800)	3.70	3.70	(2,800.00)	(2,803.70)	-	-	(2,800.00)	3.70	(2,804)
(1)	245.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	1:15:27 PM	Sell	2.8000	1,000	-	1,000	1.00	2,789.95	2,800	10.05	10.05	2,800.00	2,789.95	-	-	2,800.00	10.05	2,790
(2)	246.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	11:09:09 AM	Buy	2.7000	1,000	-	1,000	1.00	(2,705.00)	(2,700)	5.00	5.00	(2,700.00)	(2,705.00)	(800)	0.80	(2,160.00)	4.00	(2,164)
(4)	247.	Montgomery St Scottrade	XXXXX147	9/12/2011	11:09:09 AM	Sell	2.7000	800	7.05	800	1.00	2,152.95	2,160	7.05	7.05	2,160.00	2,152.95	800	1.00	2,160.00	7.05	2,153
(3)	248.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	2:05:21 PM	Buy	2.7000	500	1.85	500	1.00	(1,351.85)	(1,350)	1.85	1.85	(1,350.00)	(1,351.85)	(200)	0.40	(540.00)	0.74	(541)
(2)	249.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	2:05:33 PM	Sell	2.7000	200	-	200	1.00	534.98	540	5.02	5.02	540.00	534.98	200	1.00	540.00	5.02	535
(2)	250.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	1:06:59 PM	Buy	2.7500	1,000	-	1,000	1.00	(2,755.00)	(2,750)	5.00	5.00	(2,750.00)	(2,755.00)	-	-	(2,750.00)	5.00	(2,755)
(4)	251.	Montgomery St Scottrade	XXXXX147	9/12/2011	1:07:00 PM	Sell	2.7500	1,000	7.06	1,000	1.00	2,742.94	2,750	7.06	7.06	2,750.00	2,742.94	-	-	2,750.00	7.06	2,743
(2)	252.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	12:40:43 PM	Sell	2.8500	2,000	-	2,000	1.00	5,694.89	5,700	5.11	5.11	5,700.00	5,694.89	-	-	5,700.00	5.11	5,695
(5)	253.	Toro Holdings Scottrade	XXXXX404	9/13/2011	12:40:43 PM	Buy	2.8500	2,000	7.00	2,000	1.00	(5,707.00)	(5,700)	7.00	7.00	(5,700.00)	(5,707.00)	-	-	(5,700.00)	7.00	(5,707)
(3)	254.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	11:59:55 AM	Sell	2.9000	3,000	11.28	3,000	1.00	8,688.72	8,700	11.28	11.28	8,700.00	8,688.72	-	-	8,700.00	11.28	8,689
(5)	255.	Toro Holdings Scottrade	XXXXX404	9/13/2011	11:59:55 AM	Buy	2.9000	3,000	7.00	3,000	1.00	(8,707.00)	(8,700)	7.00	7.00	(8,700.00)	(8,707.00)	-	-	(8,700.00)	7.00	(8,707)
(3)	256.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	1:29:23 PM	Sell	2.9000	2,400	9.02	2,400	1.00	6,950.98	6,960	9.02	9.02	6,960.00	6,950.98	-	-	6,960.00	9.02	6,951
(3)	257.	Toro Holdings Scottrade	XXXXX404	9/13/2011	1:29:24 PM	Buy	2.9000	2,400	7.00	2,500	0.96	(7,257.00)	(7,250)	7.00	6.72	(6,960.00)	(6,966.72)	-	-	(6,960.00)	6.72	(6,967)
(1)	258.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	3:29:18 PM	Sell	3.0000	2,500	-	2,500	1.00	7,489.86	7,500	10.14	10.14	7,500.00	7,489.86	-	-	7,500.00	10.14	7,490
(5)	259.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:29:18 PM	Buy	3.0000	2,500	7.00	2,500	1.00	(7,507.00)	(7,500)	7.00	7.00	(7,500.00)	(7,507.00)	-	-	(7,500.00)	7.00	(7,507)
(2)	260.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	3:32:22 PM	Sell	3.0000	1,800	-	1,850	0.97	5,544.89	5,550	5.11	4.97	5,400.00	5,395.03	-	-	5,400.00	4.97	5,395
(5)	261.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:32:23 PM	Buy	3.0000	1,800	7.00	1,850	0.97	(5,557.00)	(5,550)	7.00	6.81	(5,400.00)	(5,406.81)	-	-	(5,400.00)	6.81	(5,407)
(2)	262.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	3:32:50 PM	Sell	3.0000	50	-	1,850	0.03	5,544.89	5,550	5.11	0.14	150.00	149.86	-	-	150.00	0.14	150
(5)	263.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:32:50 PM	Buy	3.0000	50	7.00	1,850	0.03	(5,557.00)	(5,550)	7.00	0.19	(150.00)	(150.19)	-	-	(150.00)	0.19	(150)
(3)	264.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	3:49:22 PM	Sell	3.0000	2,290	8.61	2,290	1.00	6,861.39	6,870	8.61	8.61	6,870.00	6,861.39	-	-	6,870.00	8.61	6,861
(5)	265.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:49:23 PM	Buy	3.0000	2,290	7.00	5,000	0.46	(15,007.00)	(15,000)	7.00	3.21	(6,870.00)	(6,873.21)	-	-	(6,870.00)	3.21	(6,873)
(2)	266.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	3:51:01 PM	Sell	3.0000	1,500	-	2,000	0.75	5,994.88	6,000	5.12	3.84	4,500.00	4,496.16	-	-	4,500.00	3.84	4,496
(3)	267.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:51:02 PM	Buy	3.0000	1,500	7.00	5,000	0.30	(15,007.00)	(15,000)	7.00	2.10	(4,500.00)	(4,502.10)	-	-	(4,500.00)	2.10	(4,502)
(3)	268.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	3:51:19 PM	Buy	3.0000	430	1.59	430	1.00	(1,291.59)	(1,290)	1.59	1.59	(1,290.00)	(1,291.59)	-	-	(1,290.00)	1.59	(1,292)
(2)	269.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	3:51:19 PM	Sell	3.0000	500	-	2,000	0.25	5,994.88	6,000	5.12	1.28	1,500.00	1,498.72	-	-	1,500.00	1.28	1,499
(5)	270.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:51:20 PM	Buy	3.0000	70	7.00	5,000	0.01	(15,007.00)	(15,000)	7.00	0.10	(210.00)	(210.10)	-	-	(210.00)	0.10	(210)
(1)	271.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	3:59:19 PM	Sell	3.0500	500	-	500	1.00	1,514.98	1,525	10.02	10.02	1,525.00	1,514.98	-	-	1,525.00	10.02	1,515
(5)	272.	Toro Holdings Scottrade	XXXXX404	9/13/2011	3:59:20 PM	Buy	3.0500	500	7.00	600	0.83	(1,837.00)	(1,830)	7.00	5.83	(1,525.00)	(1,530.83)	-	-	(1,525.00)	5.83	(1,531)
(3)	273.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	2:10:05 PM	Sell	3.1000	2,000	7.53	2,000	1.00	6,192.47	6,200	7.53	7.53	6,200.00	6,192.47	-	-	6,200.00	7.53	6,192
(5)	274.	Toro Holdings Scottrade	XXXXX404	9/14/2011	2:10:06 PM	Buy	3.1000	2,000	7.00	2,000	1.00	(6,207.00)	(6,200)	7.00	7.00	(6,200.00)	(6,207.00)	-	-	(6,200.00)	7.00	(6,207)
(2)	275.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	1:26:14 PM	Sell	3.1300	1,300	-	1,300	1.00	4,068.92	4,069	0.08	0.08	4,069.00	4,068.92	-	-	4,069.00	0.08	4,069
(4)	276.	Montgomery St Scottrade	XXXXX147	9/14/2011	1:26:15 PM	Buy	3.1300	1,300	7.00	1,300	1.00	(4,076.00)	(4,069)	7.00	7.00	(4,069.00)	(4,076.00)	-	-	(4,069.00)	7.00	(4,076)
(2)	277.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	1:23:13 PM	Sell	3.1500	500	-	500	1.00	1,569.96	1,575	5.04	5.04	1,575.00	1,569.96	-	-	1,575.00	5.04	1,570
(4)	278.	Montgomery St Scottrade	XXXXX147	9/14/2011	1:23:14 PM	Buy	3.1500	500	7.00	1,000	0.50	(3,157.00)	(3,150)	7.00	3.50	(1,575.00)	(1,578.50)	-	-	(1,575.00)	3.50	(1,579)
(2)	279.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	1:25:57 PM	Sell	3.1500	700	-	700	1.00	2,199.95	2,205	5.05	5.05	2,205.00	2,199.95	500	0.71	1,575.00	3.61	1,571
(4)	280.	Montgomery St Scottrade	XXXXX147	9/14/2011	1:25:58 PM	Buy	3.1500	500	7.00	1,000	0.50	(3,157.00)	(3,150)	7.00	3.50	(1,575.00)	(1,578.50)	(500)	1.00	(1,575.00)	3.50	(1,579)
(2)	281.	Toro Holdings Interactive Brokers	XXXX023	9/16/2011	11:57:26 AM	Sell	3.2600	2,000	7.53	2,000	1.00	6,512.47	6,520	7.53	7.53	6,520.00	6,512.47	-	-	6,520.00	7.53	6,512
(5)	282.	Toro Holdings Scottrade	XXXXX404	9/16/2011	11:57:27 AM	Buy	3.2600	2,000	7.00	2,000	1.00	(6,527.00)	(6,520)	7.00	7.00	(6,520.00)	(6,527.00)	-	-	(6,520.00)	7.00	(6,527)
(2)	283.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	3:56:06 PM	Buy	2.9700	1,000	3.70	1,000	1.00	(2,973.70)	(2,970)	3.70	3.70	(2,970.00)	(2,973.70)	-	-	(2,970.00)	3.70	(2,974)
(1)	284.	Toro Holdings TD Ameritrade	XXXXXX626	9/19/2011	3:56:06 PM	Sell	2.9700	1,000	-	1,000	1.00	2,959.95	2,970	10.05	10.05	2,970.00	2,959.95	-	-	2,970.00	10.05	2,960

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.3

Mr. Pollack's Wash Trade Analysis - Adjusted Commissions & Fees Calculation

	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/ Buy	Price	Quantity from Brokerage Excel Sheets	Commissions from Brokerage Excel Sheets	Total Trade Analysis (Statement Data): Total Trade Quantity Reported in Statements [10]	Wash Quantity Weights [11]	Net Proceeds Reported in Statements (Net of Commissions)	Price x Quantity (Total)	Implied Total Commissions and Fees	Per Trade Analysis: Commissions and Fees Adjusted Per Trade [13]	Price x Quantity (Per Trade)	Net Proceeds Per Trade	Unequal Quantity Wash Trades [14]: Adjusted Unequal Wash Trade Quantity [14]	Adjusted Weight of Original Wash Trade [15]	Proceeds: Adjusted Price x Quantity (Per Trade)	Adjusted Commissions and Fees for Wash Trades [16]	Adjusted Net Proceeds for Wash Trades [17]
[3]	285.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	3:53:58 PM	Buy	3.0000	500	1.85	1,000	0.50	(3,003.70)	(3,000)	3.70	1.85	(1,500.00)	(1,501.85)	-	-	(1,500.00)	1.85	(1,502)
[3]	286.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	3:53:58 PM	Buy	3.0000	1,000	3.70	1,000	1.00	(3,003.70)	(3,000)	3.70	3.70	(3,000.00)	(3,003.70)	-	-	(3,000.00)	3.70	(3,004)
[1]	287.	Toro Holdings TD Ameritrade	XXXXXX626	9/19/2011	3:53:58 PM	Sell	3.0000	1,500	-	1,500	1.00	4,489.92	4,500	10.08	10.08	4,500.00	4,489.92	-	-	4,500.00	10.08	4,490
[3]	288.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	2:12:01 PM	Buy	2.8000	1,000	3.70	1,000	1.00	(2,803.70)	(2,800)	3.70	3.70	(2,800.00)	(2,803.70)	-	-	(2,800.00)	3.70	(2,804)
[4]	289.	Montgomery St Scottrade	XXXXX147	9/20/2011	2:12:02 PM	Sell	2.8000	1,000	7.12	2,000	0.50	5,592.88	5,600	7.12	3.56	2,800.00	2,796.44	-	-	2,800.00	3.56	2,796
[3]	290.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	3:11:29 PM	Sell	2.8000	700	2.63	700	1.00	1,957.37	1,960	2.63	2.63	1,960.00	1,957.37	200	0.29	560.00	0.75	559
[1]	291.	Toro Holdings Scottrade	XXXXX404	9/20/2011	3:11:30 PM	Buy	2.8000	200	7.00	600	0.33	(1,687.00)	(1,680)	7.00	2.33	(560.00)	(562.33)	(200)	1.00	(560.00)	2.33	(562)
[3]	292.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	11:11:37 AM	Buy	2.9000	700	2.59	700	1.00	(2,032.59)	(2,030)	2.59	2.59	(2,030.00)	(2,032.59)	(700)	1.00	(2,030.00)	2.59	(2,033)
[1]	293.	Toro Holdings TD Ameritrade	XXXXXX626	9/20/2011	11:11:37 AM	Sell	2.9000	800	-	800	1.00	2,309.96	2,320	10.04	10.04	2,320.00	2,309.96	700	0.88	2,030.00	8.78	2,021
[3]	294.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	2:31:05 PM	Buy	2.8000	1,000	3.70	1,000	1.00	(2,803.70)	(2,800)	3.70	3.70	(2,800.00)	(2,803.70)	(1,000)	1.00	(2,800.00)	3.70	(2,804)
[4]	295.	Montgomery St Scottrade	XXXXX147	9/22/2011	2:31:05 PM	Sell	2.8000	1,500	7.09	1,500	1.00	4,192.91	4,200	7.09	7.09	4,200.00	4,192.91	1,000	0.67	2,800.00	4.73	2,795
[3]	296.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	2:47:03 PM	Buy	2.8500	500	1.85	500	1.00	(1,426.85)	(1,425)	1.85	1.85	(1,425.00)	(1,426.85)	-	-	(1,425.00)	1.85	(1,427)
[4]	297.	Montgomery St Scottrade	XXXXX147	9/22/2011	2:47:04 PM	Sell	2.8500	500	7.03	500	1.00	1,417.97	1,425	7.03	7.03	1,425.00	1,417.97	-	-	1,425.00	7.03	1,418
[3]	298.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	3:10:01 PM	Buy	2.6500	400	1.48	400	1.00	(1,061.48)	(1,060)	1.48	1.48	(1,060.00)	(1,061.48)	-	-	(1,060.00)	1.48	(1,061)
[4]	299.	Montgomery St Scottrade	XXXXX147	9/26/2011	3:10:01 PM	Sell	2.6500	400	7.03	400	1.00	1,052.97	1,060	7.03	7.03	1,060.00	1,052.97	-	-	1,060.00	7.03	1,053
[3]	300.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	3:47:54 PM	Sell	2.7000	1,600	6.01	1,600	1.00	4,313.99	4,320	6.01	6.01	4,320.00	4,313.99	-	-	4,320.00	6.01	4,314
[4]	301.	Montgomery St Scottrade	XXXXX147	9/26/2011	3:47:54 PM	Buy	2.7000	1,600	7.00	1,600	1.00	(4,327.00)	(4,320)	7.00	7.00	(4,320.00)	(4,327.00)	-	-	(4,320.00)	7.00	(4,327)
[3]	302.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	1:19:44 PM	Buy	2.9500	500	1.85	500	1.00	(1,476.85)	(1,475)	1.85	1.85	(1,475.00)	(1,476.85)	-	-	(1,475.00)	1.85	(1,477)
[4]	303.	Montgomery St Scottrade	XXXXX147	9/26/2011	1:19:44 PM	Sell	2.9500	500	7.03	500	1.00	1,467.97	1,475	7.03	7.03	1,475.00	1,467.97	-	-	1,475.00	7.03	1,468
[3]	304.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	12:36:16 PM	Buy	2.7600	500	1.85	500	1.00	(1,381.85)	(1,380)	1.85	1.85	(1,380.00)	(1,381.85)	(500)	1.00	(1,380.00)	1.85	(1,382)
[4]	305.	Montgomery St Scottrade	XXXXX147	9/27/2011	12:36:17 PM	Sell	2.7600	2,000	7.11	2,000	1.00	5,512.89	5,520	7.11	7.11	5,520.00	5,512.89	500	0.25	1,380.00	1.78	1,378
[3]	306.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	1:50:38 PM	Buy	2.7600	1,000	3.70	1,000	1.00	(2,763.70)	(2,760)	3.70	3.70	(2,760.00)	(2,763.70)	(1,000)	1.00	(2,760.00)	3.70	(2,764)
[4]	307.	Montgomery St Scottrade	XXXXX147	9/27/2011	1:50:39 PM	Sell	2.7600	1,700	7.10	1,700	1.00	4,684.90	4,692	7.10	7.10	4,692.00	4,684.90	1,000	0.59	2,760.00	4.18	2,756
[3]	308.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	3:36:08 PM	Buy	2.7600	300	1.11	1,500	0.20	(4,145.55)	(4,140)	5.55	1.11	(828.00)	(829.11)	(300)	1.00	(828.00)	1.11	(829)
[4]	309.	Montgomery St Scottrade	XXXXX147	9/27/2011	3:36:08 PM	Sell	2.7600	800	7.05	800	1.00	2,200.95	2,208	7.05	7.05	2,208.00	2,200.95	300	0.38	828.00	2.64	825
[3]	310.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	12:30:34 PM	Buy	2.8000	1,000	3.70	1,000	1.00	(2,803.70)	(2,800)	3.70	3.70	(2,800.00)	(2,803.70)	(1,000)	1.00	(2,800.00)	3.70	(2,804)
[4]	311.	Montgomery St Scottrade	XXXXX147	9/27/2011	12:30:34 PM	Sell	2.8000	2,000	7.11	2,000	1.00	5,592.89	5,600	7.11	7.11	5,600.00	5,592.89	1,000	0.50	2,800.00	3.56	2,796
[3]	312.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	12:34:46 PM	Buy	2.8000	1,000	3.70	1,000	1.00	(2,803.70)	(2,800)	3.70	3.70	(2,800.00)	(2,803.70)	-	-	(2,800.00)	3.70	(2,804)
[4]	313.	Montgomery St Scottrade	XXXXX147	9/27/2011	12:34:46 PM	Sell	2.8000	1,000	7.06	1,000	1.00	2,792.94	2,800	7.06	7.06	2,800.00	2,792.94	-	-	2,800.00	7.06	2,793
[3]	314.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	9:33:55 AM	Buy	2.9000	299	1.11	2,899	0.10	(8,417.84)	(8,407)	10.74	1.11	(867.10)	(868.21)	-	-	(867.10)	1.11	(868)
[4]	315.	Montgomery St Scottrade	XXXXX147	9/27/2011	9:33:55 AM	Sell	2.9000	299	7.10	1,400	0.21	4,107.95	4,060	(47.95)	1.52	867.10	865.58	-	-	867.10	1.52	866
[3]	316.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	9:33:52 AM	Buy	2.9500	100	0.72	100	1.00	(295.72)	(295)	0.72	0.72	(295.00)	(295.72)	-	-	(295.00)	0.72	(296)
[4]	317.	Montgomery St Scottrade	XXXXX147	9/27/2011	9:33:52 AM	Sell	2.9500	100	7.10	1,400	0.07	4,107.95	4,130	22.05	0.51	295.00	294.49	-	-	295.00	0.51	294
[3]	318.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	10:51:06 AM	Buy	2.9500	500	1.85	500	1.00	(1,476.85)	(1,475)	1.85	1.85	(1,475.00)	(1,476.85)	-	-	(1,475.00)	1.85	(1,477)
[4]	319.	Montgomery St Scottrade	XXXXX147	9/27/2011	10:51:07 AM	Sell	2.9500	500	7.03	500	1.00	1,467.97	1,475	7.03	7.03	1,475.00	1,467.97	-	-	1,475.00	7.03	1,468
[3]	320.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	11:25:39 AM	Sell	2.9500	1,500	5.64	1,500	1.00	4,419.36	4,425	5.64	5.64	4,425.00	4,419.36	-	-	4,425.00	5.64	4,419
[4]	321.	Montgomery St Scottrade	XXXXX147	9/27/2011	11:25:39 AM	Buy	2.9500	1,500	7.00	1,500	1.00	(4,432.00)	(4,425)	7.00	7.00	(4,425.00)	(4,432.00)	-	-	(4,425.00)	7.00	(4,432)
[3]	322.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	11:34:52 AM	Sell	2.9800	1,200	4.51	1,200	1.00	3,571.49	3,576	4.51	4.51	3,576.00	3,571.49	-	-	3,576.00	4.51	3,571
[4]	323.	Montgomery St Scottrade	XXXXX147	9/27/2011	11:34:52 AM	Buy	2.9800	1,200	7.00	1,200	1.00	(3,583.00)	(3,576)	7.00	7.00	(3,576.00)	(3,583.00)	-	-	(3,576.00)	7.00	(3,583)
[4]	324.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:49 PM	Sell	2.7000	550	7.14	2,200	0.25	5,932.91	5,940	7.09	1.79	1,485.00	1,483.22	-	-	1,485.00	1.79	1,483
[3]	325.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	2:24:49 PM	Buy	2.7000	1,000	3.70	1,000	1.00	(2,703.70)	(2,700)	3.70	3.70	(2,700.00)	(2,703.70)	-	-	(2,700.00)	3.70	(2,704)
[4]	326.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:49 PM	Sell	2.7000	300	7.14	2,200	0.14	5,932.91	5,940	7.09	0.97	810.00	809.03	300	1.00	810.00	0.97	809
[4]	327.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:50 PM	Sell	2.7000	450	7.14	2,200	0.20	5,932.91	5,940	7.09	1.46	1,215.00	1,213.54	-	-	1,215.00	1.46	1,214
[3]	328.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	2:24:50 PM	Buy	2.7000	700	2.59	700	1.00	(1,892.59)	(1,890)	2.59	2.59	(1,890.00)	(1,892.59)	(300)	0.43	(810.00)	1.11	(811)
[3]	329.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	2:24:40 PM	Buy	2.7200	1,000	3.70	1,000	1.00	(2,723.70)	(2,720)	3.70	3.70	(2,720.00)	(2,723.70)	-	-	(2,720.00)	3.70	(2,724)
[4]	330.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:40 PM	Sell	2.7200	1,000	7.14	2,500	0.40	6,771.86	6,800	28.14	2.86	2,720.00	2,717.14	-	-	2,720.00	2.86	2,717
[3]	331.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	3:56:09 PM	Sell	2.7500	1,000	3.76	1,000	1.00	2,746.24	2,750	3.76	3.76	2,750.00	2,746.24	-	-	2,750.00	3.76	2,746
[4]	332.	Montgomery St Scottrade	XXXXX147	9/28/2011	3:56:09 PM	Buy	2.7500	1,000	7.00	1,000	1.00	(2,757.00)	(2,750)	7.00	7.00	(2,750.00)	(2,757.00)	-	-	(2,750.00)	7.00	(2,757)
[3]	333.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:43:05 PM	Sell	2.5800	500	1.88	500	1.00	1,288.12	1,290	1.88	1.88	1,290.00	1,288.12	500	1.00	1,290.00	1.88	1,288
[4]	334.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:43:06 PM	Buy	2.5800	1,000	7.00	1,000	1.00	(2,587.00)	(2,580)	7.00	7.00	(2,580.00)	(2,587.00)	(500)	0.50	(1,290.00)	3.50	(1,294)
[3]	335.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:43:42 PM	Sell	2.5800	500	1.88	500	1.00	1,288.12	1,290	1.88	1.88	1,290.00	1,288.12	-	-	1,290.00	1.88	1,288
[4]	336.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:43:43 PM	Buy	2.5800	500	7.00	1,000	0.50	(2,597.00)	(2,580)	17.00	3.50	(1,290.00)	(1,293.50)	-	-	(1,290.00)	3.50	(1,294)
[3]	337.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:58:51 PM	Buy	2.5900	1,000	3.70	1,000	1.00	(2,593.70)	(2,590)	3.70	3.70	(2,590.00)	(2,593.70)	-	-	(2,590.00)	3.70	(2,594)
[4]	338.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:58:52 PM	Sell	2.5900	1,000	7.05	1,000	1.00	2,582.95	2,590	7.05	7.05	2,590.00	2,582.95	-	-	2,590.00	7.05	2,583
[3]	339.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:45:22 PM	Buy	2.6500	500	1.85	500	1.00	(1,326.85)	(1,325)	1.85	1.85	(1,325.00)	(1,326.85)	-	-	(1,325.00)	1.85	(1,327)
[4]	340.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:45:23 PM	Sell	2.6500	500	7.03	500	1.00	1,317.97	1,325	7.03	7.03	1,325.00	1,317.97	-	-	1,325.00	7.03	1,318
[3]	341.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:46:49 PM	Sell	2.7000	1,000	3.75	1,000	1.00	2,696.25	2,700	3.75	3.75	2,700.00	2,696.25	-	-	2,700.00	3.75	2,696
[4]	342.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:46:50 PM	Buy	2.7000	1,000	7.00	1,000	1.00	(2,707.00)	(2,700)	7.00	7.00	(2,700.00)	(2,707.00)	-	-	(2,700.00)	7.00	(2,707)
[3]	343.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	11:27:00 AM	Buy	2.8000	500	1.85	500	1.00	(1,401.85)	(1,400)	1.85	1.85	(1,400.00)	(1,401.85)	-	-	(1,400.00)	1.85	(1,402)
[1]	344.	Montgomery St Scottrade	XXXXX147	10/3/2011	11:27:00 AM	Sell	2.8000	500	7.09	1,500	0.33	4,200.41	4,200	(0.41)	2.36	1,400.00	1,397.64	-	-	1,400.00	2.36	1,398
[3]	345.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	2:51:35 PM	Buy	2.5000	1,000	3.70	1,000	1.00	(2,503.70)	(2,500)	3.70	3.70	(2,500.00)	(2,503.70)	-	-	(2,500.00)	3.70	(2,504)
[4]	346.	Montgomery St Scottrade	XXXXX147	10/4/2011	2:51:35 PM	Sell	2.5000	1,000	7.05	1,000	1.00	2,492.95	2,500	7.05	7.05	2,500.00	2,492.95	-	-	2,500.00	7.05	2,493
[3]	347.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	1:49:13 PM	Buy	2.5500	500	1.85	500	1.00	(1,276.85)	(1,275)	1.85	1.85	(1,275.00)	(1,276.85)	-	-	(1,275.00)	1.85	(1,277)
[4]	348.	Montgomery St Scottrade	XXXXX147	10/4/2011	1:49:13 PM	Sell	2.5500	500	7.03	500	1.00	1,267.97	1,275	7.03	7.03	1,275.00	1,267.97	-	-	1,275.00	7.03	1,268
[3]	349.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	2:16:20 PM	Sell	2.4500	2,500	9.38	2,500	1.00	6,115.62	6,125	9.38	9.38	6,125.00	6,115.62	2,400	0.96	5,880.00	9.00	5,871
[4]	350.	Montgomery St Scottrade	XXXXX147	10/5/2011	2:16:21 PM	Buy	2.4500	2,400	7.00	2,500	0.96	(6,132.00)	(6,125)	7.00	6.72	(5,880.00)	(5,886.72)	(2,400)	1.00	(5,880.00)	6.72	(5,887)
[3]	351.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	2:19:38 PM	Sell	2.4500	300	1.13	300	1.00	733.87	735	1.13	1.13	735.00	733.87	100	0.33	245.00	0.38	245
[4]	352.	Montgomery St Scottrade	XXXXX147	10/5/2011	2:19:38 PM	Buy	2.4500	100	7.00	2,500	0.04	(6,132.00)	(6,125)	7.00	0.28	(245.00)	(245.28)	(100)	1.00	(245.00)	0.28	(245)
[3]	353.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	11:45:38 AM	Sell	2.5000	1,200	4.50	3,000	0.40	7,488.75	7,500	11.25	4.50	3,000.00	2,995.50	-	-	3,000.00	4.50	2,995
[4]	354.	Montgomery St Scottrade	XXXXX147	10/5/2011	11:45:39 AM	Buy	2.5000	1,200	7.00	1,200	1.00	(3,007.00)	(3,000)	7.00	7.00	(3,000.00)	(3,007.00)	-	-	(3,000.00)	7.00	(3,007)
[3]	355.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	9:51:14 AM	Sell	2.7500	2,000	7.51	2,000	1.00	5,492.49	5,500	7.51	7.51	5,500.00	5,492.49	-	-	5,500.00	7.51	5,492

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.3

Mr. Pollack's Wash Trade Analysis - Adjusted Commissions & Fees Calculation

										Total Trade Analysis (Statement Data)					Per Trade Analysis			Unequal Quantity Wash Trades [14]		Proceeds		
	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/ Buy	Price	Quantity from Brokerage Excel Sheets	Commissions from Brokerage Excel Sheets	Total Trade Quantity Reported in Statements [10]	Wash Quantity Weights [11]	Net Proceeds Reported in Statements (Net of Commissions)	Price x Quantity (Total)	Implied Total Commissions and Fees	Commissions and Fees Adjusted Per Trade [13]	Price x Quantity (Per Trade)	Net Proceeds Per Trade	Adjusted Unequal Wash Trade Quantity [14]	Adjusted Weight of Original Wash Trade [15]	Adjusted Price x Quantity (Per Trade)	Adjusted Commissions and Fees for Wash Trades [16]	Adjusted Net Proceeds for Wash Trades [17]
[4]	356.	Montgomery St Scottrade	XXXXX147	10/5/2011	9:51:14 AM	Buy	2.7500	1,000	7.00	1,000	1.00	(2,757.00)	(2,750)	7.00	7.00	(2,750.00)	(2,757.00)	-	-	(2,750.00)	7.00	(2,757)
[4]	357.	Montgomery St Scottrade	XXXXX147	10/5/2011	9:51:14 AM	Buy	2.7500	1,000	7.00	1,000	1.00	(2,757.00)	(2,750)	7.00	7.00	(2,750.00)	(2,757.00)	-	-	(2,750.00)	7.00	(2,757)
[3]	358.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	2:56:17 PM	Buy	2.5000	1,000	3.70	1,000	1.00	(2,503.70)	(2,500)	3.70	3.70	(2,500.00)	(2,503.70)	-	-	(2,500.00)	3.70	(2,504)
[4]	359.	Montgomery St Scottrade	XXXXX147	10/6/2011	2:56:18 PM	Sell	2.5000	1,000	7.05	1,000	1.00	2,492.95	2,500	7.05	7.05	2,500.00	2,492.95	-	-	2,500.00	7.05	2,493
[3]	360.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	1:23:43 PM	Buy	2.5500	1,000	3.70	1,000	1.00	(2,553.70)	(2,550)	3.70	3.70	(2,550.00)	(2,553.70)	-	-	(2,550.00)	3.70	(2,554)
[4]	361.	Montgomery St Scottrade	XXXXX147	10/6/2011	1:23:43 PM	Sell	2.5500	1,000	7.07	1,400	0.71	3,562.93	3,570	7.07	5.05	2,550.00	2,544.95	-	-	2,550.00	5.05	2,545
[3]	362.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	11:55:09 AM	Buy	2.5000	2,700	10.00	2,700	1.00	(6,760.00)	(6,750)	10.00	10.00	(6,750.00)	(6,760.00)	-	-	(6,750.00)	10.00	(6,760)
[4]	363.	Montgomery St Scottrade	XXXXX147	10/7/2011	11:55:10 AM	Sell	2.5000	2,700	7.13	2,700	1.00	6,742.87	6,750	7.13	7.13	6,750.00	6,742.87	-	-	6,750.00	7.13	6,743
[3]	364.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	11:21:31 AM	Sell	2.7500	1,000	3.76	1,000	1.00	2,746.24	2,750	3.76	3.76	2,750.00	2,746.24	-	-	2,750.00	3.76	2,746
[4]	365.	Montgomery St Scottrade	XXXXX147	10/10/2011	11:21:32 AM	Buy	2.7500	1,000	7.00	1,000	1.00	(2,757.00)	(2,750)	7.00	7.00	(2,750.00)	(2,757.00)	-	-	(2,750.00)	7.00	(2,757)
[3]	366.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	2:31:39 PM	Sell	2.7500	2,000	7.51	2,000	1.00	5,492.49	5,500	7.51	7.51	5,500.00	5,492.49	-	-	5,500.00	7.51	5,492
[4]	367.	Montgomery St Scottrade	XXXXX147	10/10/2011	2:31:40 PM	Buy	2.7500	2,000	7.00	2,000	1.00	(5,507.00)	(5,500)	7.00	7.00	(5,500.00)	(5,507.00)	-	-	(5,500.00)	7.00	(5,507)
[3]	368.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	2:33:50 PM	Sell	2.8000	200	0.75	200	1.00	559.25	560	0.75	0.75	560.00	559.25	-	-	560.00	0.75	559
[4]	369.	Montgomery St Scottrade	XXXXX147	10/10/2011	2:33:50 PM	Buy	2.8000	200	7.00	2,000	0.10	(5,607.00)	(5,600)	7.00	0.70	(560.00)	(560.70)	-	-	(560.00)	0.70	(561)
[3]	370.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	2:36:01 PM	Sell	2.8000	1,000	3.76	1,000	1.00	2,796.24	2,800	3.76	3.76	2,800.00	2,796.24	-	-	2,800.00	3.76	2,796
[4]	371.	Montgomery St Scottrade	XXXXX147	10/10/2011	2:36:01 PM	Buy	2.8000	1,000	7.00	1,000	1.00	(2,807.00)	(2,800)	7.00	7.00	(2,800.00)	(2,807.00)	-	-	(2,800.00)	7.00	(2,807)
[3]	372.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	12:07:57 PM	Sell	2.9000	3,000	11.28	3,000	1.00	8,688.72	8,700	11.28	11.28	8,700.00	8,688.72	-	-	8,700.00	11.28	8,689
[4]	373.	Montgomery St Scottrade	XXXXX147	10/10/2011	12:07:57 PM	Buy	2.9000	3,000	7.00	3,000	1.00	(8,707.00)	(8,700)	7.00	7.00	(8,700.00)	(8,707.00)	-	-	(8,700.00)	7.00	(8,707)
[3]	374.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	2:36:39 PM	Sell	2.9000	100	0.38	3,000	0.03	8,688.72	8,700	11.28	0.38	290.00	289.62	-	-	290.00	0.38	290
[4]	375.	Montgomery St Scottrade	XXXXX147	10/10/2011	2:36:39 PM	Buy	2.9000	100	7.00	100	1.00	(297.00)	(290)	7.00	7.00	(290.00)	(297.00)	-	-	(290.00)	7.00	(297)
[3]	376.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	3:37:35 PM	Buy	2.6000	500	1.85	500	1.00	(1,301.85)	(1,300)	1.85	1.85	(1,300.00)	(1,301.85)	-	-	(1,300.00)	1.85	(1,302)
[4]	377.	Montgomery St Scottrade	XXXXX147	10/11/2011	3:37:35 PM	Sell	2.6000	500	7.03	500	1.00	1,292.97	1,300	7.03	7.03	1,300.00	1,292.97	-	-	1,300.00	7.03	1,293
[3]	378.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	3:44:50 PM	Buy	2.6400	500	1.85	500	1.00	(1,321.85)	(1,320)	1.85	1.85	(1,320.00)	(1,321.85)	(200)	0.40	(528.00)	0.74	(529)
[4]	379.	Montgomery St Scottrade	XXXXX147	10/11/2011	3:44:50 PM	Sell	2.6400	200	7.04	400	0.50	1,048.96	1,056	7.04	3.52	528.00	524.48	200	1.00	528.00	3.52	524
[3]	380.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	3:45:08 PM	Buy	2.6400	200	0.74	200	1.00	(528.74)	(528)	0.74	0.74	(528.00)	(528.74)	-	-	(528.00)	0.74	(529)
[4]	381.	Montgomery St Scottrade	XXXXX147	10/11/2011	3:45:08 PM	Sell	2.6400	200	7.04	400	0.50	1,048.96	1,056	7.04	3.52	528.00	524.48	-	-	528.00	3.52	524
[3]	382.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	12:11:35 PM	Buy	2.7000	1,000	3.70	1,000	1.00	(2,703.70)	(2,700)	3.70	3.70	(2,700.00)	(2,703.70)	(1,000)	1.00	(2,700.00)	3.70	(2,704)
[4]	383.	Montgomery St Scottrade	XXXXX147	10/11/2011	12:11:36 PM	Sell	2.7000	2,000	7.11	2,000	1.00	5,392.89	5,400	7.11	7.11	5,400.00	5,392.89	1,000	0.50	2,700.00	3.56	2,696
[3]	384.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	2:22:00 PM	Buy	2.7000	1,500	5.03	1,750	0.86	(4,731.48)	(4,725)	6.48	5.03	(4,050.00)	(4,055.03)	-	-	(4,050.00)	5.03	(4,055)
[4]	385.	Montgomery St Scottrade	XXXXX147	10/11/2011	2:22:01 PM	Sell	2.7000	1,500	7.11	2,000	0.75	5,412.89	5,400	(12.89)	5.33	4,050.00	4,044.67	-	-	4,050.00	5.33	4,045
[3]	386.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	2:41:55 PM	Sell	2.7000	100	0.73	100	1.00	269.27	270	0.73	0.73	270.00	269.27	-	-	270.00	0.73	269
[3]	387.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	2:42:10 PM	Buy	2.7000	100	0.72	100	1.00	(270.72)	(270)	0.72	0.72	(270.00)	(270.72)	-	-	(270.00)	0.72	(271)
[3]	388.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	2:21:55 PM	Buy	2.7400	500	1.85	500	1.00	(1,371.85)	(1,370)	1.85	1.85	(1,370.00)	(1,371.85)	-	-	(1,370.00)	1.85	(1,372)
[4]	389.	Montgomery St Scottrade	XXXXX147	10/11/2011	2:21:55 PM	Sell	2.7400	500	7.11	2,000	0.25	5,412.89	5,480	67.11	1.78	1,370.00	1,368.22	-	-	1,370.00	1.78	1,368
[3]	390.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	12:52:56 PM	Sell	2.7500	2,500	9.39	2,500	1.00	6,865.61	6,875	9.39	9.39	6,875.00	6,865.61	-	-	6,875.00	9.39	6,866
[4]	391.	Montgomery St Scottrade	XXXXX147	10/12/2011	12:52:57 PM	Buy	2.7500	2,500	7.00	2,500	1.00	(6,882.00)	(6,875)	7.00	7.00	(6,875.00)	(6,882.00)	-	-	(6,875.00)	7.00	(6,882)
[3]	392.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	3:24:11 PM	Buy	2.0400	500	1.85	500	1.00	(1,021.85)	(1,020)	1.85	1.85	(1,020.00)	(1,021.85)	-	-	(1,020.00)	1.85	(1,022)
[4]	393.	Montgomery St Scottrade	XXXXX147	10/13/2011	3:24:11 PM	Sell	2.0400	500	7.08	2,000	0.25	4,072.92	4,080	7.08	1.77	1,020.00	1,018.23	-	-	1,020.00	1.77	1,018
[3]	394.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	3:24:12 PM	Buy	2.0400	1,000	3.70	1,000	1.00	(2,043.70)	(2,040)	3.70	3.70	(2,040.00)	(2,043.70)	-	-	(2,040.00)	3.70	(2,044)
[4]	395.	Montgomery St Scottrade	XXXXX147	10/13/2011	3:24:12 PM	Sell	2.0400	1,000	7.08	2,000	0.50	4,072.92	4,080	7.08	3.54	2,040.00	2,036.46	-	-	2,040.00	3.54	2,036
[3]	396.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	3:24:32 PM	Buy	2.0400	500	1.85	500	1.00	(1,021.85)	(1,020)	1.85	1.85	(1,020.00)	(1,021.85)	-	-	(1,020.00)	1.85	(1,022)
[4]	397.	Montgomery St Scottrade	XXXXX147	10/13/2011	3:24:33 PM	Sell	2.0400	500	7.08	2,000	0.25	4,072.92	4,080	7.08	1.77	1,020.00	1,018.23	-	-	1,020.00	1.77	1,018
[3]	398.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	3:20:43 PM	Buy	2.0500	1,000	3.70	1,000	1.00	(2,053.70)	(2,050)	3.70	3.70	(2,050.00)	(2,053.70)	-	-	(2,050.00)	3.70	(2,054)
[4]	399.	Montgomery St Scottrade	XXXXX147	10/13/2011	3:20:43 PM	Sell	2.0500	1,000	7.04	1,000	1.00	2,042.96	2,050	7.04	7.04	2,050.00	2,042.96	-	-	2,050.00	7.04	2,043
[3]	400.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	1:44:21 PM	Sell	2.2500	1,000	3.75	1,000	1.00	2,246.25	2,250	3.75	3.75	2,250.00	2,246.25	-	-	2,250.00	3.75	2,246
[5]	401.	Toro Holdings Scottrade	XXXXX404	10/14/2011	1:44:21 PM	Buy	2.2500	1,000	7.00	1,000	1.00	(2,257.00)	(2,250)	7.00	7.00	(2,250.00)	(2,257.00)	-	-	(2,250.00)	7.00	(2,257)
[3]	402.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	2:20:58 PM	Sell	2.2000	2,100	7.87	2,100	1.00	4,612.13	4,620	7.87	7.87	4,620.00	4,612.13	2,000	0.95	4,400.00	7.49	4,393
[4]	403.	Montgomery St Scottrade	XXXXX147	10/18/2011	2:20:59 PM	Buy	2.2000	2,000	7.00	2,000	1.00	(4,407.00)	(4,400)	7.00	7.00	(4,400.00)	(4,407.00)	(2,000)	1.00	(4,400.00)	7.00	(4,407)
[3]	404.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	1:26:51 PM	Sell	2.2400	1,000	3.75	1,000	1.00	2,236.25	2,240	3.75	3.75	2,240.00	2,236.25	-	-	2,240.00	3.75	2,236
[4]	405.	Montgomery St Scottrade	XXXXX147	10/18/2011	1:26:52 PM	Buy	2.2400	1,000	7.00	1,000	1.00	(2,247.00)	(2,240)	7.00	7.00	(2,240.00)	(2,247.00)	-	-	(2,240.00)	7.00	(2,247)
[3]	406.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	2:19:37 PM	Sell	2.2500	1,000	3.75	1,000	1.00	2,246.25	2,250	3.75	3.75	2,250.00	2,246.25	-	-	2,250.00	3.75	2,246
[4]	407.	Montgomery St Scottrade	XXXXX147	10/18/2011	2:19:38 PM	Buy	2.2500	1,000	7.00	2,000	0.50	(4,507.00)	(4,500)	7.00	3.50	(2,250.00)	(2,253.50)	-	-	(2,250.00)	3.50	(2,254)
[3]	408.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	2:22:42 PM	Sell	2.2500	800	3.00	800	1.00	1,797.00	1,800	3.00	3.00	1,800.00	1,797.00	-	-	1,800.00	3.00	1,797
[4]	409.	Montgomery St Scottrade	XXXXX147	10/18/2011	2:22:42 PM	Buy	2.2500	800	7.00	800	1.00	(1,807.00)	(1,800)	7.00	7.00	(1,800.00)	(1,807.00)	-	-	(1,800.00)	7.00	(1,807)
[3]	410.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	3:58:50 PM	Buy	2.3200	1,000	3.70	1,000	1.00	(2,323.70)	(2,320)	3.70	3.70	(2,320.00)	(2,323.70)	-	-	(2,320.00)	3.70	(2,324)
[5]	411.	Toro Holdings Scottrade	XXXXX404	10/19/2011	3:58:51 PM	Sell	2.3200	1,000	7.05	1,000	1.00	2,312.95	2,320	7.05	7.05	2,320.00	2,312.95	-	-	2,320.00	7.05	2,313
[3]	412.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	3:11:27 PM	Buy	2.3500	72	0.72	400	0.18	(941.48)	(940)	1.48	0.72	(169.20)	(169.92)	-	-	(169.20)	0.72	(170)
[5]	413.	Toro Holdings Scottrade	XXXXX404	10/19/2011	3:11:28 PM	Sell	2.3500	72	7.01	72	1.00	162.19	169	7.01	7.01	169.20	162.19	-	-	169.20	7.01	162
[3]	414.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	3:12:04 PM	Buy	2.3500	328	0.77	400	0.82	(941.48)	(940)	1.48	0.77	(770.80)	(771.57)	-	-	(770.80)	0.77	(772)
[5]	415.	Toro Holdings Scottrade	XXXXX404	10/19/2011	3:12:04 PM	Sell	2.3500	328	7.02	328	1.00	763.78	771	7.02	7.02	770.80	763.78	-	-	770.80	7.02	764
[3]	416.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	3:04:58 PM	Buy	2.4000	1,000	3.70	1,000	1.00	(2,403.70)	(2,400)	3.70	3.70	(2,400.00)	(2,403.70)	-	-	(2,400.00)	3.70	(2,404)
[5]	417.	Toro Holdings Scottrade	XXXXX404	10/19/2011	3:04:59 PM	Sell	2.4000	1,000	7.05	1,000	1.00	2,392.95	2,400	7.05	7.05	2,400.00	2,392.95	-	-	2,400.00	7.05	2,393
[3]	418.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:08:41 PM	Buy	2.5000	2,178	8.07	2,500	0.87	(6,259.26)	(6,250)	9.26	8.07	(5,445.00)	(5,453.07)	-	-	(5,445.00)	8.07	(5,453)
[5]	419.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:08:42 PM	Sell	2.5000	2,178	7.16	2,800	0.78	7,055.04	7,000	(55.04)	5.57	5,445.00	5,439.43	-	-	5,445.00	5.57	5,439
[3]	420.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:09:47 PM	Buy	2.5000	322	1.19	2,500	0.13	(6,259.26)	(6,250)	9.26	1.19	(805.00)	(806.19)	(322)	1.00	(805.00)	1.19	(806)
[5]	421.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:09:47 PM	Sell	2.5000	500	7.05	700	0.71	1,742.95	1,750	7.05	5.04	1,250.00	1,244.96	322	0.64	805.00	3.24	802
[3]	422.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:09:58 PM	Buy	2.5000	100	0.72	100	1.00	(250.72)	(250)	0.72	0.72	(250.00)	(250.72)	-	-	(250.00)	0.72	(251)
[5]	423.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:09:59 PM	Sell	2.5000	100	7.05	700	0.14	1,742.95	1,750	7.05	1.01	250.00	248.99	-	-	250.00	1.01	249
[3]	424.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:10:16 PM	Buy	2.5000	100	0.72	100	1.00	(250.72)	(250)	0.72	0.72	(250.00)	(250.72)	-	-	(250.00)	0.72	(251)
[5]	425.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:10:16 PM	Sell	2.5000	100	7.05	700	0.14	1,742.95	1,750	7.05	1.01	250.00	248.99	-	-	250.00	1.01	249
[5]	426.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:08:35 PM	Sell	2.6000	100	7.16	2,800	0.04	7,055.04	7,280	224.96	0.26	260.00	259.74	-	-	260.00	0.26	260

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 9.3

Mr. Pollack's Wash Trade Analysis - Adjusted Commissions & Fees Calculation

											Total Trade Analysis (Statement Data)					Per Trade Analysis			Unequal Quantity Wash Trades [14]		Proceeds		
	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/ Buy	Price	Quantity from Brokerage Excel Sheets	Commissions from Brokerage Excel Sheets	Total Trade Quantity Reported in Statements [10]	Wash Quantity Weights [11]	Net Proceeds Reported in Statements (Net of Commissions)	Price x Quantity (Total)	Implied Total Commissions and Fees	Commissions and Fees Adjusted Per Trade [13]	Price x Quantity (Per Trade)	Net Proceeds Per Trade	Adjusted Unequal Wash Trade Quantity [14]	Adjusted Weight of Original Wash Trade [15]	Adjusted Price x Quantity (Per Trade)	Adjusted Commissions and Fees for Wash Trades [16]	Adjusted Net Proceeds for Wash Trades [17]
[3]	427.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:08:56 PM	Buy	2.6000	100	0.72	100	1.00	(260.72)	(260)	0.72	0.72	(260.00)	(260.72)	-	-	(260.00)	0.72	(261)
[3]	428.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	10:56:40 AM	Sell	2.3000	3,000	11.24	3,000	1.00	6,888.76	6,900	11.24	11.24	6,900.00	6,888.76	-	-	6,900.00	11.24	6,889
[4]	429.	Montgomery St Scottrade	XXXXX147	10/20/2011	10:56:41 AM	Buy	2.3000	3,000	7.00	3,000	1.00	(6,907.00)	(6,900)	7.00	7.00	(6,900.00)	(6,907.00)	-	-	(6,900.00)	7.00	(6,907)
[3]	430.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	1:00:28 PM	Buy	2.3500	1,000	3.70	1,000	1.00	(2,353.70)	(2,350)	3.70	3.70	(2,350.00)	(2,353.70)	-	-	(2,350.00)	3.70	(2,354)
[5]	431.	Toro Holdings Scottrade	XXXXX404	10/20/2011	1:00:28 PM	Sell	2.3500	1,000	7.05	1,000	1.00	2,342.95	2,350	7.05	7.05	2,350.00	2,342.95	-	-	2,350.00	7.05	2,343
[3]	432.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	11:29:46 AM	Buy	2.1500	1,500	5.55	1,500	1.00	(3,230.55)	(3,225)	5.55	5.55	(3,225.00)	(3,230.55)	(1,500)	1.00	(3,225.00)	5.55	(3,231)
[4]	433.	Montgomery St Scottrade	XXXXX147	10/21/2011	11:29:47 AM	Sell	2.1500	2,000	7.09	2,000	1.00	4,292.91	4,300	7.09	7.09	4,300.00	4,292.91	1,500	0.75	3,225.00	5.32	3,220
[3]	434.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	10:12:16 AM	Sell	2.4000	1,000	3.75	1,000	1.00	2,396.25	2,400	3.75	3.75	2,400.00	2,396.25	-	-	2,400.00	3.75	2,396
[4]	435.	Montgomery St Scottrade	XXXXX147	10/21/2011	10:12:16 AM	Buy	2.4000	1,000	7.00	1,000	1.00	(2,407.00)	(2,400)	7.00	7.00	(2,400.00)	(2,407.00)	-	-	(2,400.00)	7.00	(2,407)
[3]	436.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	3:27:16 PM	Sell	2.1500	400	1.50	1,000	0.40	2,146.26	2,150	3.74	1.50	860.00	858.50	-	-	860.00	1.50	859
[4]	437.	Montgomery St Scottrade	XXXXX147	10/24/2011	3:27:16 PM	Buy	2.1500	400	7.00	700	0.57	(1,512.00)	(1,505)	7.00	4.00	(860.00)	(864.00)	-	-	(860.00)	4.00	(864)
[3]	438.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	3:30:11 PM	Sell	2.1500	500	1.87	500	1.00	1,073.13	1,075	1.87	1.87	1,075.00	1,073.13	300	0.60	645.00	1.12	644
[4]	439.	Montgomery St Scottrade	XXXXX147	10/24/2011	3:30:12 PM	Buy	2.1500	300	7.00	700	0.43	(1,512.00)	(1,505)	7.00	3.00	(645.00)	(648.00)	(300)	1.00	(645.00)	3.00	(648)
[3]	440.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	10:20:37 AM	Sell	2.3000	2,000	7.49	2,000	1.00	4,592.51	4,600	7.49	7.49	4,600.00	4,592.51	-	-	4,600.00	7.49	4,593
[4]	441.	Montgomery St Scottrade	XXXXX147	10/24/2011	10:20:38 AM	Buy	2.3000	2,000	7.00	2,000	1.00	(4,607.00)	(4,600)	7.00	7.00	(4,600.00)	(4,607.00)	-	-	(4,600.00)	7.00	(4,607)
[3]	442.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	2:00:39 PM	Sell	2.3000	1,500	5.62	1,500	1.00	3,444.38	3,450	5.62	5.62	3,450.00	3,444.38	-	-	3,450.00	5.62	3,444
[4]	443.	Montgomery St Scottrade	XXXXX147	10/24/2011	2:00:39 PM	Buy	2.3000	1,500	7.00	1,500	1.00	(3,457.00)	(3,450)	7.00	7.00	(3,450.00)	(3,457.00)	-	-	(3,450.00)	7.00	(3,457)
[3]	444.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	3:12:27 PM	Sell	2.3500	1,000	3.75	1,000	1.00	2,346.25	2,350	3.75	3.75	2,350.00	2,346.25	-	-	2,350.00	3.75	2,346
[5]	445.	Toro Holdings Scottrade	XXXXX404	10/26/2011	3:12:27 PM	Buy	2.3500	1,000	7.00	1,000	1.00	(2,357.00)	(2,350)	7.00	7.00	(2,350.00)	(2,357.00)	-	-	(2,350.00)	7.00	(2,357)
[3]	446.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	3:06:25 PM	Sell	2.4500	2,000	7.50	2,000	1.00	4,892.50	4,900	7.50	7.50	4,900.00	4,892.50	-	-	4,900.00	7.50	4,892
[5]	447.	Toro Holdings Scottrade	XXXXX404	10/26/2011	3:06:26 PM	Buy	2.4500	2,000	7.00	2,099	0.95	(5,149.55)	(5,143)	7.00	6.67	(4,900.00)	(4,906.67)	-	-	(4,900.00)	6.67	(4,907)
[3]	448.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	12:41:31 PM	Sell	2.5000	3,500	13.13	3,500	1.00	8,736.87	8,750	13.13	13.13	8,750.00	8,736.87	-	-	8,750.00	13.13	8,737
[5]	449.	Toro Holdings Scottrade	XXXXX404	10/26/2011	12:41:31 PM	Buy	2.5000	3,500	7.00	3,500	1.00	(8,757.00)	(8,750)	7.00	7.00	(8,750.00)	(8,757.00)	-	-	(8,750.00)	7.00	(8,757)
[3]	450.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	12:55:36 PM	Sell	2.5500	1,000	3.75	1,000	1.00	2,546.25	2,550	3.75	3.75	2,550.00	2,546.25	-	-	2,550.00	3.75	2,546
[5]	451.	Toro Holdings Scottrade	XXXXX404	10/26/2011	12:55:37 PM	Buy	2.5500	1,000	7.00	1,000	1.00	(2,557.00)	(2,550)	7.00	7.00	(2,550.00)	(2,557.00)	-	-	(2,550.00)	7.00	(2,557)
[6]	452.	Montgomery St Fidelity	XXXXXX721	10/27/2011	3:52:20 PM	Buy	2.7000	800	7.95	800	1.00	(2,167.95)	(2,160)	7.95	7.95	(2,160.00)	(2,167.95)	(800)	1.00	(2,160.00)	7.95	(2,168)
[3]	453.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	3:52:20 PM	Buy	2.7000	1,299	4.81	1,299	1.00	(3,512.11)	(3,507)	4.81	4.81	(3,507.30)	(3,512.11)	(1,299)	1.00	(3,507.30)	4.81	(3,512)
[5]	454.	Toro Holdings Scottrade	XXXXX404	10/27/2011	3:52:21 PM	Sell	2.7000	3,100	7.17	3,100	1.00	8,362.83	8,370	7.17	7.17	8,370.00	8,362.83	2,099	0.68	5,667.30	4.85	5,662
[3]	455.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	3:35:39 PM	Sell	2.8000	750	2.82	750	1.00	2,097.18	2,100	2.82	2.82	2,100.00	2,097.18	-	-	2,100.00	2.82	2,097
[4]	456.	Montgomery St Scottrade	XXXXX147	10/27/2011	3:35:39 PM	Buy	2.8000	750	7.00	1,000	0.75	(2,807.00)	(2,800)	7.00	5.25	(2,100.00)	(2,105.25)	-	-	(2,100.00)	5.25	(2,105)
[3]	457.	Toro Holdings Interactive Brokers	XXXX023	11/3/2011	2:10:31 PM	Sell	2.9200	500	1.88	500	1.00	1,458.12	1,460	1.88	1.88	1,460.00	1,458.12	-	-	1,460.00	1.88	1,458
[5]	458.	Toro Holdings Scottrade	XXXXX404	11/3/2011	2:10:32 PM	Buy	2.9200	500	7.00	500	1.00	(1,467.00)	(1,460)	7.00	7.00	(1,460.00)	(1,467.00)	-	-	(1,460.00)	7.00	(1,467)
[3]	459.	Toro Holdings Interactive Brokers	XXXX023	11/4/2011	3:15:13 PM	Sell	3.0000	800	3.01	800	1.00	2,396.99	2,400	3.01	3.01	2,400.00	2,396.99	700	0.88	2,100.00	2.63	2,097
[4]	460.	Montgomery St Scottrade	XXXXX147	11/4/2011	3:15:13 PM	Buy	3.0000	700	7.00	700	1.00	(2,107.00)	(2,100)	7.00	7.00	(2,100.00)	(2,107.00)	(700)	1.00	(2,100.00)	7.00	(2,107)
[4]	461.	Montgomery St Scottrade	XXXXX147	11/10/2011	3:51:05 PM	Sell	2.5000	1,000	7.05	1,000	1.00	2,492.95	2,500	7.05	7.05	2,500.00	2,492.95	400	0.40	1,000.00	2.82	997
[5]	462.	Toro Holdings Scottrade	XXXXX404	11/10/2011	3:51:05 PM	Buy	2.5000	400	7.00	500	0.80	(1,257.00)	(1,250)	7.00	5.60	(1,000.00)	(1,005.60)	(400)	1.00	(1,000.00)	5.60	(1,006)
[4]	463.	Montgomery St Scottrade	XXXXX147	11/10/2011	3:52:17 PM	Sell	2.5000	500	7.03	500	1.00	1,242.97	1,250	7.03	7.03	1,250.00	1,242.97	100	0.20	250.00	1.41	249
[5]	464.	Toro Holdings Scottrade	XXXXX404	11/10/2011	3:52:17 PM	Buy	2.5000	100	7.00	500	0.20	(1,257.00)	(1,250)	7.00	1.40	(250.00)	(251.40)	(100)	1.00	(250.00)	1.40	(251)
[6]	465.	Montgomery St Fidelity	XXXXXX721	11/11/2011	3:01:45 PM	Sell	2.7000	500	7.95	500	1.00	1,342.02	1,350	7.98	7.98	1,350.00	1,342.02	400	0.80	1,080.00	6.38	1,074
[4]	466.	Montgomery St Scottrade	XXXXX147	11/11/2011	3:01:45 PM	Buy	2.7000	400	7.00	500	0.80	(1,357.00)	(1,350)	7.00	5.60	(1,080.00)	(1,085.60)	(400)	1.00	(1,080.00)	5.60	(1,086)
[6]	467.	Montgomery St Fidelity	XXXXXX721	11/17/2011	1:03:39 PM	Sell	2.8500	200	7.95	200	1.00	562.03	570	7.97	7.97	570.00	562.03	200	1.00	570.00	7.97	562
[4]	468.	Montgomery St Scottrade	XXXXX147	11/17/2011	1:03:40 PM	Buy	2.8500	300	7.00	300	1.00	(862.00)	(855)	7.00	7.00	(855.00)	(862.00)	(200)	0.67	(570.00)	4.67	(575)
[6]	469.	Montgomery St Fidelity	XXXXXX721	11/29/2011	2:46:44 PM	Buy	1.8000	600	7.95	600	1.00	(1,087.95)	(1,080)	7.95	7.95	(1,080.00)	(1,087.95)	-	-	(1,080.00)	7.95	(1,088)
[4]	470.	Montgomery St Scottrade	XXXXX147	11/29/2011	2:46:45 PM	Sell	1.8000	600	7.03	600	1.00	1,072.97	1,080	7.03	7.03	1,080.00	1,072.97	-	-	1,080.00	7.03	1,073
[6]	471.	Montgomery St Fidelity	XXXXXX721	11/29/2011	9:50:19 AM	Buy	1.9000	500	7.95	500	1.00	(957.95)	(950)	7.95	7.95	(950.00)	(957.95)	(400)	0.80	(760.00)	6.36	(766)
[4]	472.	Montgomery St Scottrade	XXXXX147	11/29/2011	9:50:20 AM	Sell	1.9000	400	7.02	400	1.00	752.98	760	7.02	7.02	760.00	752.98	400	1.00	760.00	7.02	753
[6]	473.	Montgomery St Fidelity	XXXXXX721	11/29/2011	12:44:39 PM	Sell	1.9000	100	-	100	1.00	189.99	190	0.01	0.01	190.00	189.99	100	1.00	190.00	0.01	190
[5]	474.	Toro Holdings Scottrade	XXXXX404	11/29/2011	12:44:40 PM	Buy	1.9000	200	7.00	200	1.00	(387.00)	(380)	7.00	7.00	(380.00)	(387.00)	(100)	0.50	(190.00)	3.50	(194)
[6]	475.	Montgomery St Fidelity	XXXXXX721	11/29/2011	3:47:38 PM	Sell	1.9800	100	-	100	1.00	197.99	198	0.01	0.01	198.00	197.99	-	-	198.00	0.01	198
[4]	476.	Montgomery St Scottrade	XXXXX147	11/29/2011	3:47:38 PM	Buy	1.9800	100	7.00	100	1.00	(205.00)	(198)	7.00	7.00	(198.00)	(205.00)	-	-	(198.00)	7.00	(205)
[6]	477.	Montgomery St Fidelity	XXXXXX721	11/30/2011	2:08:49 PM	Sell	1.7800	500	7.95	500	1.00	882.03	890	7.97	7.97	890.00	882.03	167	0.33	297.26	2.66	295
[5]	478.	Toro Holdings Scottrade	XXXXX404	11/30/2011	2:08:49 PM	Buy	1.7800	167	7.00	167	1.00	(304.26)	(297)	7.00	7.00	(297.26)	(304.26)	(167)	1.00	(297.26)	7.00	(304)
[6]	479.	Montgomery St Fidelity	XXXXXX721	11/30/2011	10:09:44 AM	Buy	1.9100	500	7.95	500	1.00	(962.95)	(955)	7.95	7.95	(955.00)	(962.95)	-	-	(955.00)	7.95	(963)
[5]	480.	Toro Holdings Scottrade	XXXXX404	11/30/2011	10:09:44 AM	Sell	1.9100	500	7.02	500	1.00	947.98	955	7.02	7.02	955.00	947.98	-	-	955.00	7.02	948
[6]	481.	Montgomery St Fidelity	XXXXXX721	12/1/2011	9:50:02 AM	Buy	1.8200	800	7.95	800	1.00	(1,463.95)	(1,456)	7.95	7.95	(1,456.00)	(1,463.95)	-	-	(1,456.00)	7.95	(1,464)
[4]	482.	Montgomery St Scottrade	XXXXX147	12/1/2011	9:50:02 AM	Sell	1.8200	800	7.03	800	1.00	1,448.97	1,456	7.03	7.03	1,456.00	1,448.97	-	-	1,456.00	7.03	1,449
[6]	483.	Montgomery St Fidelity	XXXXXX721	12/2/2011	10:09:04 AM	Sell	2.2000	500	7.95	500	1.00	1,092.02	1,100	7.98	7.98	1,100.00	1,092.02	-	-	1,100.00	7.98	1,092
[5]	484.	Toro Holdings Scottrade	XXXXX404	12/2/2011	10:09:04 AM	Buy	2.2000	500	7.00	500	1.00	(1,107.00)	(1,100)	7.00	7.00	(1,100.00)	(1,107.00)	-	-	(1,100.00)	7.00	(1,107)
[6]	485.	Montgomery St Fidelity	XXXXXX721	12/5/2011	1:38:52 PM	Sell	1.8300	400	7.95	400	1.00	724.03	732	7.97	7.97	732.00	724.03	-	-	732.00	7.97	724
[5]	486.	Toro Holdings Scottrade	XXXXX404	12/5/2011	1:38:52 PM	Buy	1.8300	400	7.00	400	1.00	(739.00)	(732)	7.00	7.00	(732.00)	(739.00)	-	-	(732.00)	7.00	(739)
[6]	487.	Montgomery St Fidelity	XXXXXX721	12/6/2011	9:40:42 AM	Buy	2.1500	500	7.95	500	1.00	(1,082.95)	(1,075)	7.95	7.95	(1,075.00)	(1,082.95)	-	-	(1,075.00)	7.95	(1,083)
[5]	488.	Toro Holdings Scottrade	XXXXX404	12/6/2011	9:40:42 AM	Sell	2.1500	500	7.03	500	1.00	1,067.97	1,075	7.03	7.03	1,075.00	1,067.97	-	-	1,075.00	7.03	1,068
[6]	489.	Montgomery St Fidelity	XXXXXX721	12/8/2011	10:40:09 AM	Sell	1.8500	800	7.95	800	1.00	1,472.02	1,480	7.98	7.98	1,480.00	1,472.02	800	1.00	1,480.00	7.98	1,472
[5]	490.	Toro Holdings Scottrade	XXXXX404	12/8/2011	10:40:09 AM	Buy	1.8500	1,000	7.00	1,000	1.00	(1,857.00)	(1,850)	7.00	7.00	(1,850.00)	(1,857.00)	(800)	0.80	(1,480.00)	5.60	(1,486)
[6]	491.	Montgomery St Fidelity	XXXXXX721	12/9/2011	1:18:06 PM	Buy	1.9000	800	7.95	800	1.00	(1,527.95)	(1,520)	7.95	7.95	(1,520.00)	(1,527.95)	-	-	(1,520.00)	7.95	(1,528)
[4]	492.	Montgomery St Scottrade	XXXXX147	12/9/2011	1:18:07 PM	Sell	1.9000	800	7.04	1,000	0.80	1,904.96	1,900	(4.96)	5.63	1,520.00	1,514.37	-	-	1,520.00	5.63	1,514
[6]	493.	Montgomery St Fidelity	XXXXXX721	12/14/2011	12:24:47 PM	Sell	1.7000	800	7.95	800	1.00	1,352.02	1,360	7.98	7.98	1,360.00	1,352.02	-	-	1,360.00	7.98	1,352
[5]	494.	Toro Holdings Scottrade	XXXXX404	12/14/2011	12:24:48 PM	Buy	1.7000	800	7.00	800	1.00	(1,367.00)	(1,360)	7.00	7.00	(1,360.00)	(1,367.00)	-	-	(1,360.00)	7.00	(1,367)
[7]	495.	Bhog Partners Scottrade	XXXXX911	4/3/2012	12:14:15 PM	Sell	1.1600	950	7.03	950	1.00	1,094.97	1,102	7.03	7.03	1,102.00	1,094.97	500	0.53	580.00	3.70	576
[12]	496.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	12:14:15 PM	Buy	1.1600	500	-	500	1.00	(585.00)	(580)	5.00	5.00	(580.00)	(585.00)	(500)	1.00	(580.00)	5.00	(585)
[7]	497.	Bhog Partners Scottrade	XXXXX911	4/3/2012	12:16:53 PM	Sell	1.1600	500	7.08	2,800	0.18	3,217.92	3,248	30.08	1.26	580.00	578.74	-	-	580.00	1.26	579

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Exhibit 9.3

Mr. Pollack's Wash Trade Analysis - Adjusted Commissions & Fees Calculation

											Total Trade Analysis (Statement Data)					Per Trade Analysis			Unequal Quantity Wash Trades [14]		Proceeds		
	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/ Buy	Price	Quantity from Brokerage Excel Sheets	Commissions from Brokerage Excel Sheets	Total Trade Quantity Reported in Statements [10]	Wash Quantity Weights [11]	Net Proceeds Reported in Statements (Net of Commissions)	Price x Quantity (Total)	Implied Total Commissions and Fees	Commissions and Fees Adjusted Per Trade [13]	Price x Quantity (Per Trade)	Net Proceeds Per Trade	Adjusted Unequal Wash Trade Quantity [14]	Adjusted Weight of Original Wash Trade [15]	Adjusted Price x Quantity (Per Trade)	Adjusted Commissions and Fees for Wash Trades [16]	Adjusted Net Proceeds for Wash Trades [17]
[2]	498.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	12:16:53 PM	Buy	1.1600	500	-	500	1.00	(585.00)	(580)	5.00	5.00	(580.00)	(585.00)	-	-	(580.00)	5.00	(585)
[7]	499.	Bhog Partners Scottrade	XXXXX911	4/3/2012	1:00:13 PM	Sell	1.2000	1,000	7.05	1,600	0.63	1,912.95	1,920	7.05	4.41	1,200.00	1,195.59	-	-	1,200.00	4.41	1,196
[2]	500.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	1:00:13 PM	Buy	1.2000	1,000	-	1,000	1.00	(1,205.00)	(1,200)	5.00	5.00	(1,200.00)	(1,205.00)	-	-	(1,200.00)	5.00	(1,205)
[7]	501.	Bhog Partners Scottrade	XXXXX911	4/11/2012	10:19:11 AM	Sell	1.1000	2,575	7.07	2,575	1.00	2,825.43	2,833	7.07	7.07	2,832.50	2,825.43	2,575	1.00	2,832.50	7.07	2,825
[2]	502.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2012	10:19:11 AM	Buy	1.1000	3,500	-	3,500	1.00	(3,855.00)	(3,850)	5.00	5.00	(3,850.00)	(3,855.00)	(2,575)	0.74	(2,832.50)	3.68	(2,836)
[5]	503.	Toro Holdings Scottrade	XXXXX404	4/18/2012	11:24:58 AM	Sell	1.1200	200	7.01	200	1.00	216.99	224	7.01	7.01	224.00	216.99	-	-	224.00	7.01	217
[7]	504.	Bhog Partners Scottrade	XXXXX911	4/18/2012	11:24:58 AM	Buy	1.1200	200	7.00	400	0.50	(455.00)	(448)	7.00	3.50	(224.00)	(227.50)	-	-	(224.00)	3.50	(228)
[8]	505.	Pollack Merrill Edge	XXXXX810	5/8/2012	2:53:53 PM	Sell	1.0200	1,750	6.95	1,750	1.00	1,778.01	1,785	6.99	6.99	1,785.00	1,778.01	1,500	0.86	1,530.00	5.99	1,524
[7]	506.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:15 PM	Buy	1.0200	350	7.00	1,500	0.23	(1,537.00)	(1,530)	7.00	1.63	(357.00)	(358.63)	(350)	1.00	(357.00)	1.63	(359)
[7]	507.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:15 PM	Buy	1.0200	500	7.00	1,500	0.33	(1,537.00)	(1,530)	7.00	2.33	(510.00)	(512.33)	(500)	1.00	(510.00)	2.33	(512)
[7]	508.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:18 PM	Buy	1.0200	650	7.00	1,500	0.43	(1,537.00)	(1,530)	7.00	3.03	(663.00)	(666.03)	(650)	1.00	(663.00)	3.03	(666)
[7]	509.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:58:07 PM	Buy	1.0400	500	7.00	500	1.00	(527.00)	(520)	7.00	7.00	(520.00)	(527.00)	-	-	(520.00)	7.00	(527)
[8]	510.	Pollack Merrill Edge	XXXXX810	5/8/2012	2:58:26 PM	Sell	1.0400	500	6.95	500	1.00	513.04	520	6.96	6.96	520.00	513.04	-	-	520.00	6.96	513
[7]	511.	Bhog Partners Scottrade	XXXXX911	5/8/2012	3:47:11 PM	Buy	1.0600	600	7.00	1,000	0.60	(1,067.00)	(1,060)	7.00	4.20	(636.00)	(640.20)	-	-	(636.00)	4.20	(640)
[8]	512.	Pollack Merrill Edge	XXXXX810	5/8/2012	3:47:26 PM	Sell	1.0600	600	6.95	600	1.00	629.04	636	6.96	6.96	636.00	629.04	-	-	636.00	6.96	629
[7]	513.	Bhog Partners Scottrade	XXXXX911	5/9/2012	9:59:55 AM	Buy	1.0100	1,000	7.00	1,000	1.00	(1,017.00)	(1,010)	7.00	7.00	(1,010.00)	(1,017.00)	(1,000)	1.00	(1,010.00)	7.00	(1,017)
[8]	514.	Pollack Merrill Edge	XXXXX810	5/9/2012	10:00:02 AM	Sell	1.0100	1,950	6.95	1,950	1.00	1,962.51	1,970	6.99	6.99	1,969.50	1,962.51	1,000	0.51	1,010.00	3.58	1,006
[7]	515.	Bhog Partners Scottrade	XXXXX911	5/9/2012	2:39:58 PM	Buy	1.0100	1,000	7.00	1,000	1.00	(1,017.00)	(1,010)	7.00	7.00	(1,010.00)	(1,017.00)	(1,000)	1.00	(1,010.00)	7.00	(1,017)
[8]	516.	Pollack Merrill Edge	XXXXX810	5/9/2012	2:40:01 PM	Sell	1.0100	2,000	6.95	2,000	1.00	2,013.00	2,020	7.00	7.00	2,020.00	2,013.00	1,000	0.50	1,010.00	3.50	1,007
[7]	517.	Bhog Partners Scottrade	XXXXX911	5/9/2012	10:03:32 AM	Buy	1.0400	1,000	7.00	1,000	1.00	(1,047.00)	(1,040)	7.00	7.00	(1,040.00)	(1,047.00)	-	-	(1,040.00)	7.00	(1,047)
[8]	518.	Pollack Merrill Edge	XXXXX810	5/9/2012	10:03:38 AM	Sell	1.0400	1,000	6.95	1,000	1.00	1,033.03	1,040	6.97	6.97	1,040.00	1,033.03	-	-	1,040.00	6.97	1,033
[7]	519.	Bhog Partners Scottrade	XXXXX911	6/15/2012	9:55:50 AM	Buy	0.7000	3,000	17.50	3,000	1.00	(2,117.50)	(2,100)	17.50	17.50	(2,100.00)	(2,117.50)	-	-	(2,100.00)	17.50	(2,118)
[8]	520.	Pollack Merrill Edge	XXXXX810	6/15/2012	9:55:54 AM	Sell	0.7000	3,000	6.95	3,000	1.00	2,093.00	2,100	7.00	7.00	2,100.00	2,093.00	-	-	2,100.00	7.00	2,093
[7]	521.	Bhog Partners Scottrade	XXXXX911	6/15/2012	3:11:43 PM	Sell	0.7200	4,000	21.47	4,000	1.00	2,858.53	2,880	21.47	21.47	2,880.00	2,858.53	-	-	2,880.00	21.47	2,859
[8]	522.	Pollack Merrill Edge	XXXXX810	6/15/2012	3:11:47 PM	Buy	0.7200	4,000	6.95	4,000	1.00	(2,886.95)	(2,880)	6.95	6.95	(2,880.00)	(2,886.95)	-	-	(2,880.00)	6.95	(2,887)
[7]	523.	Bhog Partners Scottrade	XXXXX911	6/15/2012	12:07:33 PM	Buy	0.7600	4,900	26.00	5,000	0.98	(3,826.00)	(3,800)	26.00	25.48	(3,724.00)	(3,749.48)	-	-	(3,724.00)	25.48	(3,749)
[8]	524.	Pollack Merrill Edge	XXXXX810	6/15/2012	12:07:46 PM	Sell	0.7600	4,900	6.95	4,900	1.00	3,716.97	3,724	7.03	7.03	3,724.00	3,716.97	-	-	3,724.00	7.03	3,717
[7]	525.	Bhog Partners Scottrade	XXXXX911	6/19/2012	10:15:52 AM	Sell	0.7400	2,570	18.16	3,000	0.86	2,201.84	2,220	18.16	15.56	1,901.80	1,886.24	-	-	1,901.80	15.56	1,886
[7]	526.	Bhog Partners Scottrade	XXXXX911	6/19/2012	10:15:55 AM	Sell	0.7400	430	18.16	3,000	0.14	2,201.84	2,220	18.16	2.60	318.20	315.60	-	-	318.20	2.60	316
[8]	527.	Pollack Merrill Edge	XXXXX810	6/19/2012	10:16:05 AM	Buy	0.7400	3,000	6.95	3,000	1.00	(2,226.95)	(2,220)	6.95	6.95	(2,220.00)	(2,226.95)	-	-	(2,220.00)	6.95	(2,227)
[7]	528.	Bhog Partners Scottrade	XXXXX911	6/19/2012	11:09:47 AM	Sell	0.7500	5,000	35.28	7,500	0.67	5,592.72	5,625	32.28	23.52	3,750.00	3,726.48	-	-	3,750.00	23.52	3,726
[8]	529.	Pollack Merrill Edge	XXXXX810	6/19/2012	11:09:59 AM	Buy	0.7500	5,000	6.95	5,000	1.00	(3,756.95)	(3,750)	6.95	6.95	(3,750.00)	(3,756.95)	-	-	(3,750.00)	6.95	(3,757)
[7]	530.	Bhog Partners Scottrade	XXXXX911	6/19/2012	11:05:09 AM	Sell	0.7700	6,000	30.21	6,000	1.00	4,589.79	4,620	30.21	30.21	4,620.00	4,589.79	5,000	0.83	3,850.00	25.18	3,825
[8]	531.	Pollack Merrill Edge	XXXXX810	6/19/2012	11:05:20 AM	Buy	0.7700	5,000	6.95	5,000	1.00	(3,856.95)	(3,850)	6.95	6.95	(3,850.00)	(3,856.95)	(5,000)	1.00	(3,850.00)	6.95	(3,857)
[8]	532.	Pollack Merrill Edge	XXXXX810	6/19/2012	3:25:18 PM	Sell	0.8700	200	0.51	200	1.00	173.48	174	0.52	0.52	174.00	173.48	-	-	174.00	0.52	173
[7]	533.	Bhog Partners Scottrade	XXXXX911	6/19/2012	3:25:20 PM	Buy	0.8700	200	7.87	200	1.00	(181.87)	(174)	7.87	7.87	(174.00)	(181.87)	-	-	(174.00)	7.87	(182)

Notes:

(1) See SEC-TDA-E-0005055.

(2) See SEC-TDA-E-0000541.

(3) See SEC-IB-E-0000025.

(4) See SEC-SCOTTRADE-E-0000290.

(5) See SEC-SCOTTRADE-E-0000648.

(6) See SEC-FIDELITY-E-0000001.

(7) See SEC-SCOTTRADE-E-0000002.

(8) See SEC-MERRILL-E-0000112.

(9) The "action timestamp" from the broker excel sheets referenced is the "execution time" in the FINRA database. The time between the two sources is occasionally one second different.

(10) The account statements list the total quantity of Pollack's individual ARET trades, whereas the broker excel sheets (with time stamp information) would break up trades as they got filled.

(11) Calculated as [Quantity from Brokerage Excel Sheets / Total Trade Quantity Reported in Statements].

(12) Trade not located in account statements but identified in the FINRA trade database.

(13) Due to the differences between accounts in the way in which they reported commissions, CRA created a standardized commission metric by calculating the following:
[Quantity from Brokerage Excel Sheets] -- XXXX023
[Implied Total Commissions and Fees x Wash Quantity Weights] -- XXXXXX626, XXXXXX053, XXXXX810, and XXXXXX721
[Quantity from Brokerage Excel Sheets x Wash Quantity Weights] -- XXXXX147, XXXXX404, and XXXXX911.

(14) For wash trades identified on the same date, within an action time of 30 seconds, at the same price, but with different buy/sell quantities, CRA identified an adjusted amount which reflects the maximum wash-trade related amount.

(15) Calculated as [Adjusted Unequal Wash Trade Quantity / Quantity from Brokerage Excel Sheets].

(16) Calculated as [Commissions and Fees Adjusted Per Trade x Adjusted Weight of Original Wash Trade].

(17) Calculated as [Adjusted Price x Quantity (Per Trade) - Adjusted Commissions and Fees for Wash Trades].

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Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time[9]
(1)	1.	1.	Toro Holdings TD Ameritrade	XXXXXX626	1/26/2011	Buy	0.0220	75,000	1:03:16 PM
(2)	2.	1.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0220	75,000	1:03:16 PM
(2)	3.	2.	Montgomery St TD Ameritrade	XXXXXX053	1/26/2011	Sell	0.0230	25,000	1:10:19 PM
(1)	4.	2.	Toro Holdings TD Ameritrade	XXXXXX626	1/26/2011	Buy	0.0230	25,000	1:10:20 PM
(1)	5.	3.	Toro Holdings TD Ameritrade	XXXXXX626	1/28/2011	Buy	0.0310	25,000	12:49:39 PM
(2)	6.	3.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0310	25,000	12:49:39 PM
(2)	7.	3.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0310	35,000	12:49:44 PM
(2)	8.	3.	Montgomery St TD Ameritrade	XXXXXX053	1/28/2011	Sell	0.0310	5,000	12:49:46 PM
(7)	9.	4.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	800	1:47:25 PM
(1)	10.	4.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.0000	500	1:47:36 PM
(1)	11.	5.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.0000	500	3:48:28 PM
(7)	12.	5.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	500	3:48:28 PM
(7)	13.	5.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0000	160	3:48:32 PM
(1)	14.	6.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.0500	1,000	12:56:50 PM
(7)	15.	6.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.0500	1,000	12:56:50 PM
(7)	16.	7.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.1500	19	12:20:34 PM
(1)	17.	7.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.1500	1,000	12:20:43 PM
(7)	18.	7.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.1500	981	12:20:43 PM
(1)	19.	8.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	Buy	4.2000	1,500	9:40:23 AM
(7)	20.	8.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	Sell	4.2000	1,500	9:40:23 AM
(7)	21.	9.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Buy	4.0500	3,500	11:55:00 AM
(1)	22.	9.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	Sell	4.0500	3,500	11:55:00 AM
(1)	23.	10.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	Buy	4.1500	1,000	3:14:52 PM
(7)	24.	10.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Sell	4.1500	1,000	3:14:52 PM
(7)	25.	10.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Sell	4.1500	400	3:14:55 PM
(1)	26.	11.	Toro Holdings TD Ameritrade	XXXXXX626	7/19/2011	Buy	4.1500	500	3:15:31 PM
(7)	27.	11.	Toro Holdings Interactive Brokers	XXXX023	7/19/2011	Sell	4.1500	500	3:15:31 PM
(2)	28.	12.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.6500	1,000	1:21:47 PM
(7)	29.	12.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.6500	1,000	1:21:47 PM
(7)	30.	13.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.6500	800	1:31:52 PM
(7)	31.	13.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.6500	500	1:32:19 PM
(2)	32.	14.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7000	1,000	1:27:58 PM
(7)	33.	14.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7000	700	1:27:58 PM
(7)	34.	15.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.7000	1,200	3:28:52 PM
(2)	35.	15.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Sell	4.7000	1,200	3:28:52 PM
(2)	36.	16.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Sell	4.7500	800	3:13:26 PM
(7)	37.	16.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Buy	4.7500	746	3:13:45 PM
(2)	38.	17.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7500	1,000	3:55:15 PM
(2)	39.	17.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7500	1,100	3:55:15 PM
(7)	40.	17.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7500	600	3:55:15 PM
(2)	41.	18.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7600	500	1:45:46 PM
(2)	42.	18.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7600	1,000	1:45:46 PM
(7)	43.	18.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7600	1,500	1:45:46 PM
(2)	44.	19.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	Buy	4.7800	500	1:47:30 PM
(7)	45.	19.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	Sell	4.7800	500	1:47:30 PM
(2)	46.	20.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	Buy	4.6000	800	3:49:40 PM
(7)	47.	20.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Sell	4.6000	800	3:49:40 PM
(7)	48.	21.	Toro Holdings Interactive Brokers	XXXX023	7/28/2011	Buy	4.6400	500	12:28:02 PM
(2)	49.	21.	Montgomery St TD Ameritrade	XXXXXX053	7/28/2011	Sell	4.6400	500	12:28:02 PM
(2)	50.	22.	Montgomery St TD Ameritrade	XXXXXX053	8/12/2011	Buy	3.3000	38	11:17:10 AM
(7)	51.	22.	Toro Holdings Interactive Brokers	XXXX023	8/12/2011	Sell	3.3000	100	11:17:10 AM
(7)	52.	23.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.0000	700	2:47:58 PM
(4)	53.	23.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.0000	1,200	2:47:58 PM
(4)	54.	24.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.0000	2,000	3:35:13 PM
(2)	55.	24.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Buy	3.0000	1,500	3:35:20 PM
(7)	56.	25.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2000	1,999	1:46:04 PM
(4)	57.	25.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2000	2,000	1:46:04 PM
(7)	58.	26.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2500	1,800	10:22:52 AM
(4)	59.	26.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2500	2,000	10:22:52 AM
(7)	60.	27.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2500	200	10:25:02 AM
(7)	61.	27.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.2500	1,000	10:25:02 AM
(4)	62.	27.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2500	1,200	10:25:02 AM
(2)	63.	28.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Buy	3.2500	1,500	1:50:55 PM
(4)	64.	28.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2500	1,500	1:50:55 PM
(2)	65.	29.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Buy	3.2500	2,000	3:11:05 PM
(4)	66.	29.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.2500	2,000	3:11:05 PM
(7)	67.	30.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.3000	500	10:28:15 AM
(4)	68.	30.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.3000	500	10:28:15 AM
(2)	69.	31.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	Buy	3.3000	500	1:52:57 PM
(4)	70.	31.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.3000	500	1:52:57 PM
(7)	71.	32.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.3500	100	10:40:32 AM
(7)	72.	32.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.3500	1,900	10:40:44 AM
(4)	73.	32.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.3500	1,900	10:40:45 AM

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Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [9]
[7]	74.	33.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.4900	100	2:44:32 PM
[7]	75.	33.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.4900	399	2:44:32 PM
[7]	76.	33.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.4900	501	2:44:38 PM
[4]	77.	33.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.4900	501	2:44:39 PM
[7]	78.	34.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.4900	500	2:45:50 PM
[4]	79.	34.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.4900	499	2:45:50 PM
[7]	80.	35.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	Buy	3.8000	101	1:47:57 PM
[4]	81.	35.	Montgomery St Scottrade	XXXXX147	8/15/2011	Sell	3.8000	100	1:47:57 PM
[1]	82.	36.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0000	1,000	9:34:11 AM
[4]	83.	36.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	900	9:34:11 AM
[4]	84.	37.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	10:05:07 AM
[1]	85.	37.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0000	1,000	10:05:13 AM
[4]	86.	37.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	900	10:05:14 AM
[4]	87.	38.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	500	10:19:33 AM
[7]	88.	38.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0000	100	10:19:40 AM
[1]	89.	39.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0000	1,000	10:22:55 AM
[4]	90.	39.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	1,500	10:22:55 AM
[4]	91.	40.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:09 PM
[4]	92.	40.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:10 PM
[4]	93.	40.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:10 PM
[4]	94.	40.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:10 PM
[4]	95.	40.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:10 PM
[7]	96.	40.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0000	100	1:50:38 PM
[4]	97.	40.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:50:38 PM
[7]	98.	41.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.0000	100	1:55:48 PM
[4]	99.	41.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:55:48 PM
[4]	100.	41.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	100	1:55:49 PM
[2]	101.	41.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	Buy	3.0000	1,700	1:55:56 PM
[4]	102.	41.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0000	1,700	1:55:56 PM
[2]	103.	42.	Montgomery St TD Ameritrade	XXXXXX053	8/16/2011	Buy	3.0000	300	3:04:49 PM
[1]	104.	42.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0000	2,000	3:04:49 PM
[7]	105.	42.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Sell	3.0000	2,300	3:04:49 PM
[4]	106.	43.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.0500	500	9:40:59 AM
[1]	107.	43.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	Buy	3.0500	500	9:41:08 AM
[7]	108.	44.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	Buy	3.1400	100	9:33:58 AM
[4]	109.	44.	Montgomery St Scottrade	XXXXX147	8/16/2011	Sell	3.1400	100	9:33:58 AM
[7]	110.	45.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.1000	500	2:37:31 PM
[2]	111.	45.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.1000	900	2:37:45 PM
[2]	112.	46.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.2000	1,000	11:38:47 AM
[7]	113.	46.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.2000	1,000	11:38:47 AM
[1]	114.	47.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Buy	3.3000	100	11:35:34 AM
[1]	115.	47.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Buy	3.3000	900	11:35:39 AM
[7]	116.	47.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.3000	287	11:35:39 AM
[1]	117.	48.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Sell	3.3400	1,000	11:40:59 AM
[7]	118.	48.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3400	1,000	11:41:13 AM
[7]	119.	49.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3500	469	12:22:25 PM
[1]	120.	49.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	Sell	3.3500	300	12:22:25 PM
[7]	121.	50.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Buy	3.3500	1,000	12:32:56 PM
[2]	122.	50.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Sell	3.3500	1,000	12:32:56 PM
[2]	123.	51.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	Buy	3.4000	500	3:12:37 PM
[7]	124.	51.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	Sell	3.4000	500	3:12:37 PM
[7]	125.	52.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.7800	1,000	3:56:50 PM
[2]	126.	52.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.7800	1,000	3:56:50 PM
[7]	127.	52.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.7800	500	3:57:12 PM
[2]	128.	53.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.8000	1,100	3:48:41 PM
[7]	129.	53.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.8000	100	3:48:52 PM
[2]	130.	53.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.8000	500	3:48:52 PM
[7]	131.	54.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.8000	300	3:50:15 PM
[2]	132.	54.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Sell	2.8000	400	3:50:15 PM
[7]	133.	54.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Buy	2.8000	200	3:50:19 PM
[7]	134.	55.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.0000	1,500	2:59:01 PM
[2]	135.	55.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.0000	500	2:59:14 PM
[2]	136.	56.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.1000	900	2:23:48 PM
[7]	137.	56.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.1000	900	2:23:48 PM
[7]	138.	57.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.1500	1,000	2:22:01 PM
[2]	139.	57.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.1500	500	2:22:08 PM
[2]	140.	58.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.1500	500	2:22:51 PM
[7]	141.	58.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.1500	500	2:22:51 PM
[2]	142.	59.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	Buy	3.3000	1,000	1:21:47 PM
[7]	143.	59.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	Sell	3.3000	1,000	1:21:47 PM
[7]	144.	60.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.5000	900	3:56:07 PM
[2]	145.	60.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.5000	2,000	3:56:07 PM
[4]	146.	60.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.5000	1,000	3:56:07 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time[9]
(1)	147.	61.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	Sell	2.5500	1,280	2:59:01 PM
(4)	148.	61.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.5500	1,080	2:59:01 PM
(1)	149.	62.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	Sell	2.5700	3,100	1:19:47 PM
(4)	150.	62.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.5700	2,800	1:19:47 PM
(2)	151.	63.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6000	1,000	12:23:53 PM
(7)	152.	63.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	800	12:24:01 PM
(2)	153.	63.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6000	1,000	12:24:01 PM
(2)	154.	64.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6000	500	3:52:53 PM
(7)	155.	64.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6000	300	3:53:15 PM
(2)	156.	64.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6000	300	3:53:15 PM
(7)	157.	65.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6500	100	12:25:12 PM
(7)	158.	65.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6500	400	12:25:34 PM
(2)	159.	65.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6500	400	12:25:34 PM
(7)	160.	66.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.6500	1,000	12:30:55 PM
(2)	161.	66.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.6500	1,000	12:30:56 PM
(7)	162.	67.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Sell	2.6500	3,000	1:12:02 PM
(4)	163.	67.	Montgomery St Scottrade	XXXXX147	8/19/2011	Buy	2.6500	2,900	1:12:03 PM
(7)	164.	68.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	Buy	2.7000	500	12:20:26 PM
(2)	165.	68.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	Sell	2.7000	500	12:20:26 PM
(7)	166.	69.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	Buy	2.8000	1,400	11:32:02 AM
(4)	167.	69.	Montgomery St Scottrade	XXXXX147	8/22/2011	Sell	2.8000	1,500	11:32:02 AM
(7)	168.	70.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	Buy	2.8000	800	11:33:22 AM
(4)	169.	70.	Montgomery St Scottrade	XXXXX147	8/22/2011	Sell	2.8000	800	11:33:23 AM
(4)	170.	70.	Montgomery St Scottrade	XXXXX147	8/22/2011	Sell	2.8000	1,700	11:33:35 AM
(7)	171.	71.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.0000	3,000	3:16:56 PM
(4)	172.	71.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.0000	2,900	3:16:57 PM
(7)	173.	72.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.0000	100	3:19:25 PM
(4)	174.	72.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.0000	100	3:19:26 PM
(7)	175.	72.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.0000	700	3:19:27 PM
(7)	176.	73.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.1800	1,400	3:59:14 PM
(4)	177.	73.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.1800	1,400	3:59:15 PM
(7)	178.	74.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	Sell	3.3000	5,000	3:30:19 PM
(4)	179.	74.	Montgomery St Scottrade	XXXXX147	8/23/2011	Buy	3.3000	5,000	3:30:20 PM
(7)	180.	75.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.2000	500	3:15:05 PM
(4)	181.	75.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.2000	500	3:15:05 PM
(7)	182.	76.	Toro Holdings Interactive Brokers	XXXX023	8/24/2011	Buy	3.4000	1,000	3:35:51 PM
(4)	183.	76.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.4000	1,000	3:35:51 PM
(4)	184.	76.	Montgomery St Scottrade	XXXXX147	8/24/2011	Sell	3.4000	500	3:36:03 PM
(4)	185.	77.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.1800	1,000	3:50:50 PM
(1)	186.	77.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	Buy	3.1800	1,000	3:50:57 PM
(7)	187.	78.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.3500	1,400	12:26:14 PM
(4)	188.	78.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.3500	1,500	12:26:15 PM
(1)	189.	79.	Toro Holdings TD Ameritrade	XXXXXX626	8/25/2011	Buy	3.5000	1,000	2:31:12 PM
(4)	190.	79.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.5000	1,000	2:31:12 PM
(7)	191.	80.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	Buy	3.6500	100	2:31:37 PM
(4)	192.	80.	Montgomery St Scottrade	XXXXX147	8/25/2011	Sell	3.6500	100	2:31:38 PM
(1)	193.	81.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Sell	3.2000	1,000	10:05:19 AM
(7)	194.	81.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2000	150	10:05:35 AM
(1)	195.	81.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Sell	3.2000	600	10:05:35 AM
(7)	196.	82.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2500	300	11:45:48 AM
(7)	197.	82.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Buy	3.2500	500	11:45:48 AM
(4)	198.	82.	Montgomery St Scottrade	XXXXX147	8/26/2011	Sell	3.2500	1,500	11:45:49 AM
(4)	199.	83.	Montgomery St Scottrade	XXXXX147	8/26/2011	Sell	3.2500	1,200	12:52:46 PM
(1)	200.	83.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.2500	1,000	12:52:58 PM
(1)	201.	84.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.3500	500	12:22:38 PM
(1)	202.	84.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	Buy	3.3500	1,000	12:22:38 PM
(7)	203.	84.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	Sell	3.3500	1,500	12:22:38 PM
(7)	204.	85.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.0000	1,000	2:29:40 PM
(7)	205.	85.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.0000	100	2:29:55 PM
(4)	206.	85.	Montgomery St Scottrade	XXXXX147	8/29/2011	Sell	3.0000	100	2:29:56 PM
(7)	207.	85.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.0000	600	2:30:17 PM
(4)	208.	85.	Montgomery St Scottrade	XXXXX147	8/29/2011	Sell	3.0000	600	2:30:17 PM
(2)	209.	86.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	Buy	3.2000	1,000	12:22:27 PM
(7)	210.	86.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.2000	1,000	12:22:27 PM
(2)	211.	87.	Montgomery St TD Ameritrade	XXXXXX053	8/29/2011	Buy	3.2500	2,400	11:07:47 AM
(7)	212.	87.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Sell	3.2500	2,400	11:07:47 AM
(7)	213.	88.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.3000	900	10:53:09 AM
(1)	214.	88.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	Sell	3.3000	900	10:53:09 AM
(7)	215.	89.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	Buy	3.3000	300	10:54:16 AM
(1)	216.	89.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	Sell	3.3000	600	10:54:16 AM
(7)	217.	90.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.2000	1,000	3:13:41 PM
(5)	218.	90.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:41 PM
(5)	219.	90.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:41 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [9]
[5]	220.	90.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	1,000	3:13:41 PM
[5]	221.	90.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:41 PM
[5]	222.	90.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:41 PM
[5]	223.	90.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	700	3:13:45 PM
[5]	224.	90.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2000	100	3:13:46 PM
[7]	225.	91.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.2500	1,000	1:38:21 PM
[5]	226.	91.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2500	1,000	1:38:22 PM
[2]	227.	92.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Buy	3.2500	2,500	1:41:24 PM
[7]	228.	92.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Sell	3.2500	2,500	1:41:24 PM
[7]	229.	92.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.2500	500	1:41:54 PM
[5]	230.	92.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.2500	500	1:41:55 PM
[7]	231.	93.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3000	3,000	10:38:15 AM
[2]	232.	93.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Sell	3.3000	3,000	10:38:15 AM
[7]	233.	94.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3000	1,000	10:40:27 AM
[2]	234.	94.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Sell	3.3000	1,000	10:40:27 AM
[7]	235.	95.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	Buy	3.3000	1,000	12:33:48 PM
[2]	236.	95.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Sell	3.3000	2,000	12:33:48 PM
[2]	237.	96.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Buy	3.3000	1,000	3:50:53 PM
[5]	238.	96.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.3000	1,000	3:50:54 PM
[5]	239.	97.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.3500	2,250	12:29:00 PM
[2]	240.	97.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	Buy	3.3500	1,500	12:29:05 PM
[5]	241.	97.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.3500	1,500	12:29:05 PM
[5]	242.	97.	Toro Holdings Scottrade	XXXXX404	8/30/2011	Sell	3.3500	750	12:29:08 PM
[2]	243.	98.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	Buy	3.2000	500	1:14:08 PM
[5]	244.	98.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2000	500	1:14:08 PM
[7]	245.	99.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	Buy	3.2000	500	1:26:34 PM
[5]	246.	99.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2000	500	1:26:34 PM
[5]	247.	99.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2000	300	1:26:37 PM
[2]	248.	100.	Montgomery St TD Ameritrade	XXXXXX053	8/31/2011	Buy	3.2500	500	1:13:10 PM
[5]	249.	100.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2500	500	1:13:11 PM
[7]	250.	101.	Toro Holdings Interactive Brokers	XXXX023	8/31/2011	Buy	3.2500	400	1:19:36 PM
[5]	251.	101.	Toro Holdings Scottrade	XXXXX404	8/31/2011	Sell	3.2500	400	1:19:36 PM
[1]	252.	102.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	Buy	3.0500	700	1:59:01 PM
[5]	253.	102.	Toro Holdings Scottrade	XXXXX404	9/1/2011	Sell	3.0500	700	1:59:01 PM
[1]	254.	103.	Toro Holdings TD Ameritrade	XXXXXX626	9/1/2011	Buy	3.2500	1,000	9:58:25 AM
[7]	255.	103.	Toro Holdings Interactive Brokers	XXXX023	9/1/2011	Sell	3.2500	1,000	9:58:25 AM
[4]	256.	104.	Montgomery St Scottrade	XXXXX147	9/2/2011	Sell	3.0000	500	9:42:17 AM
[1]	257.	104.	Toro Holdings TD Ameritrade	XXXXXX626	9/2/2011	Buy	3.0000	1,000	9:42:23 AM
[4]	258.	104.	Montgomery St Scottrade	XXXXX147	9/2/2011	Sell	3.0000	1,000	9:42:23 AM
[1]	259.	105.	Toro Holdings TD Ameritrade	XXXXXX626	9/2/2011	Buy	3.0000	1,000	9:54:02 AM
[7]	260.	105.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0000	1,000	9:54:02 AM
[2]	261.	106.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	Buy	3.0000	500	11:33:28 AM
[4]	262.	106.	Montgomery St Scottrade	XXXXX147	9/2/2011	Sell	3.0000	500	11:33:29 AM
[2]	263.	107.	Montgomery St TD Ameritrade	XXXXXX053	9/2/2011	Buy	3.0500	1,000	11:31:24 AM
[7]	264.	107.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0500	1,000	11:31:24 AM
[7]	265.	108.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0600	2,200	12:15:36 PM
[4]	266.	108.	Montgomery St Scottrade	XXXXX147	9/2/2011	Buy	3.0600	2,200	12:15:36 PM
[7]	267.	109.	Toro Holdings Interactive Brokers	XXXX023	9/2/2011	Sell	3.0700	1,600	12:17:04 PM
[4]	268.	109.	Montgomery St Scottrade	XXXXX147	9/2/2011	Buy	3.0700	1,600	12:17:04 PM
[7]	269.	110.	Toro Holdings Interactive Brokers	XXXX023	9/6/2011	Sell	2.6000	700	3:10:56 PM
[4]	270.	110.	Montgomery St Scottrade	XXXXX147	9/6/2011	Buy	2.6000	150	3:10:57 PM
[1]	271.	111.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	Sell	2.6500	1,000	2:05:57 PM
[7]	272.	111.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.6500	1,000	2:06:03 PM
[1]	273.	111.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	Sell	2.6500	1,700	2:06:03 PM
[7]	274.	112.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.6600	400	3:24:42 PM
[5]	275.	112.	Toro Holdings Scottrade	XXXXX404	9/9/2011	Sell	2.6600	1,200	3:24:42 PM
[7]	276.	113.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.7000	1,000	2:51:01 PM
[1]	277.	113.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	Sell	2.7000	1,000	2:51:01 PM
[7]	278.	114.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.7500	1,000	12:22:28 PM
[4]	279.	114.	Montgomery St Scottrade	XXXXX147	9/9/2011	Sell	2.7500	1,000	12:22:29 PM
[7]	280.	115.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	Buy	2.8000	1,000	1:15:27 PM
[1]	281.	115.	Toro Holdings TD Ameritrade	XXXXXX626	9/9/2011	Sell	2.8000	1,000	1:15:27 PM
[2]	282.	116.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	Buy	2.7000	1,000	11:09:09 AM
[4]	283.	116.	Montgomery St Scottrade	XXXXX147	9/12/2011	Sell	2.7000	800	11:09:09 AM
[7]	284.	117.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	Buy	2.7000	500	2:05:21 PM
[2]	285.	117.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	Sell	2.7000	200	2:05:33 PM
[2]	286.	118.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	Buy	2.7500	1,000	1:06:59 PM
[4]	287.	118.	Montgomery St Scottrade	XXXXX147	9/12/2011	Sell	2.7500	1,000	1:07:00 PM
[2]	288.	119.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	2.8500	2,000	12:40:43 PM
[5]	289.	119.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.8500	2,000	12:40:43 PM
[7]	290.	120.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	2.9000	3,000	11:59:55 AM
[5]	291.	120.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.9000	3,000	11:59:55 AM
[7]	292.	121.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	2.9000	2,400	1:29:23 PM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [9]
[5]	293.	121.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	2.9000	2,400	1:29:24 PM
[1]	294.	122.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	Sell	3.0000	2,500	3:29:18 PM
[5]	295.	122.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	2,500	3:29:18 PM
[2]	296.	123.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	3.0000	1,800	3:32:22 PM
[5]	297.	123.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	1,800	3:32:23 PM
[2]	298.	123.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	3.0000	50	3:32:50 PM
[5]	299.	123.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	50	3:32:50 PM
[7]	300.	124.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Sell	3.0000	2,290	3:49:22 PM
[5]	301.	124.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	2,290	3:49:23 PM
[5]	302.	124.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	1,140	3:49:51 PM
[2]	303.	125.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	3.0000	1,500	3:51:01 PM
[5]	304.	125.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	1,500	3:51:02 PM
[7]	305.	125.	Toro Holdings Interactive Brokers	XXXX023	9/13/2011	Buy	3.0000	430	3:51:19 PM
[2]	306.	125.	Montgomery St TD Ameritrade	XXXXXX053	9/13/2011	Sell	3.0000	500	3:51:19 PM
[5]	307.	125.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0000	70	3:51:20 PM
[1]	308.	126.	Toro Holdings TD Ameritrade	XXXXXX626	9/13/2011	Sell	3.0500	500	3:59:19 PM
[5]	309.	126.	Toro Holdings Scottrade	XXXXX404	9/13/2011	Buy	3.0500	500	3:59:20 PM
[7]	310.	127.	Toro Holdings Interactive Brokers	XXXX023	9/14/2011	Sell	3.1000	2,000	2:10:05 PM
[5]	311.	127.	Toro Holdings Scottrade	XXXXX404	9/14/2011	Buy	3.1000	2,000	2:10:06 PM
[2]	312.	128.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	Sell	3.1300	1,300	1:26:14 PM
[4]	313.	128.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1300	1,300	1:26:15 PM
[2]	314.	129.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	Sell	3.1500	500	1:23:13 PM
[4]	315.	129.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1500	500	1:23:14 PM
[2]	316.	130.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	Sell	3.1500	700	1:25:57 PM
[4]	317.	130.	Montgomery St Scottrade	XXXXX147	9/14/2011	Buy	3.1500	500	1:25:58 PM
[7]	318.	131.	Toro Holdings Interactive Brokers	XXXX023	9/16/2011	Sell	3.2600	2,000	11:57:26 AM
[5]	319.	131.	Toro Holdings Scottrade	XXXXX404	9/16/2011	Buy	3.2600	2,000	11:57:27 AM
[7]	320.	132.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	2.9700	1,000	3:56:06 PM
[1]	321.	132.	Toro Holdings TD Ameritrade	XXXXXX626	9/19/2011	Sell	2.9700	1,000	3:56:06 PM
[7]	322.	132.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	2.9700	100	3:56:27 PM
[7]	323.	133.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.0000	100	3:53:45 PM
[7]	324.	133.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.0000	500	3:53:58 PM
[7]	325.	133.	Toro Holdings Interactive Brokers	XXXX023	9/19/2011	Buy	3.0000	1,000	3:53:58 PM
[1]	326.	133.	Toro Holdings TD Ameritrade	XXXXXX626	9/19/2011	Sell	3.0000	1,500	3:53:58 PM
[7]	327.	134.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.8000	1,000	2:12:01 PM
[4]	328.	134.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8000	1,000	2:12:02 PM
[4]	329.	134.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8000	500	2:12:19 PM
[4]	330.	134.	Montgomery St Scottrade	XXXXX147	9/20/2011	Sell	2.8000	500	2:12:27 PM
[7]	331.	135.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Sell	2.8000	700	3:11:29 PM
[5]	332.	135.	Toro Holdings Scottrade	XXXXX404	9/20/2011	Buy	2.8000	200	3:11:30 PM
[7]	333.	136.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	Buy	2.9000	700	11:11:37 AM
[1]	334.	136.	Toro Holdings TD Ameritrade	XXXXXX626	9/20/2011	Sell	2.9000	800	11:11:37 AM
[7]	335.	137.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	2.8000	1,000	2:31:05 PM
[4]	336.	137.	Montgomery St Scottrade	XXXXX147	9/22/2011	Sell	2.8000	1,500	2:31:05 PM
[7]	337.	138.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	Buy	2.8500	500	2:47:03 PM
[4]	338.	138.	Montgomery St Scottrade	XXXXX147	9/22/2011	Sell	2.8500	500	2:47:04 PM
[7]	339.	139.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.6500	400	3:10:01 PM
[4]	340.	139.	Montgomery St Scottrade	XXXXX147	9/26/2011	Sell	2.6500	400	3:10:01 PM
[7]	341.	140.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Sell	2.7000	1,600	3:47:54 PM
[4]	342.	140.	Montgomery St Scottrade	XXXXX147	9/26/2011	Buy	2.7000	1,600	3:47:54 PM
[7]	343.	141.	Toro Holdings Interactive Brokers	XXXX023	9/26/2011	Buy	2.9500	500	1:19:44 PM
[4]	344.	141.	Montgomery St Scottrade	XXXXX147	9/26/2011	Sell	2.9500	500	1:19:44 PM
[7]	345.	142.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7600	500	12:36:16 PM
[4]	346.	142.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.7600	2,000	12:36:17 PM
[7]	347.	143.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7600	1,000	1:50:38 PM
[4]	348.	143.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.7600	1,700	1:50:39 PM
[7]	349.	144.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.7600	300	3:36:08 PM
[4]	350.	144.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.7600	800	3:36:08 PM
[7]	351.	145.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8000	1,000	12:30:34 PM
[4]	352.	145.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.8000	2,000	12:30:34 PM
[7]	353.	146.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.8000	1,000	12:34:46 PM
[4]	354.	146.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.8000	1,000	12:34:46 PM
[7]	355.	147.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9000	299	9:33:55 AM
[4]	356.	147.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9000	299	9:33:55 AM
[7]	357.	147.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9000	2,600	9:34:22 AM
[4]	358.	148.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9500	1,000	9:33:41 AM
[7]	359.	148.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9500	100	9:33:52 AM
[4]	360.	148.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9500	100	9:33:52 AM
[7]	361.	149.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Buy	2.9500	500	10:51:06 AM
[4]	362.	149.	Montgomery St Scottrade	XXXXX147	9/27/2011	Sell	2.9500	500	10:51:07 AM
[7]	363.	150.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Sell	2.9500	1,500	11:25:39 AM
[4]	364.	150.	Montgomery St Scottrade	XXXXX147	9/27/2011	Buy	2.9500	1,500	11:25:39 AM
[7]	365.	151.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	Sell	2.9800	1,200	11:34:52 AM

In the Matter of Paul J. Pollack et al., Administrative Proceeding, File No. 3-16316

Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [9]
[4]	366.	151.	Montgomery St Scottrade	XXXXX147	9/27/2011	Buy	2.9800	1,200	11:34:52 AM
[4]	367.	152.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7000	550	2:24:49 PM
[7]	368.	152.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	2.7000	1,000	2:24:49 PM
[4]	369.	152.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7000	300	2:24:49 PM
[4]	370.	152.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7000	450	2:24:50 PM
[7]	371.	152.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	2.7000	700	2:24:50 PM
[7]	372.	153.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Buy	2.7200	1,000	2:24:40 PM
[4]	373.	153.	Montgomery St Scottrade	XXXXX147	9/28/2011	Sell	2.7200	1,000	2:24:40 PM
[7]	374.	154.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	Sell	2.7500	1,000	3:56:09 PM
[4]	375.	154.	Montgomery St Scottrade	XXXXX147	9/28/2011	Buy	2.7500	1,000	3:56:09 PM
[4]	376.	155.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.5800	1,000	3:42:36 PM
[7]	377.	155.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5800	500	3:43:05 PM
[4]	378.	155.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.5800	1,000	3:43:06 PM
[7]	379.	156.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.5800	500	3:43:42 PM
[4]	380.	156.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.5800	500	3:43:43 PM
[7]	381.	157.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.5900	1,000	3:58:51 PM
[4]	382.	157.	Montgomery St Scottrade	XXXXX147	9/30/2011	Sell	2.5900	1,000	3:58:52 PM
[7]	383.	158.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Buy	2.6500	500	3:45:22 PM
[4]	384.	158.	Montgomery St Scottrade	XXXXX147	9/30/2011	Sell	2.6500	500	3:45:23 PM
[7]	385.	159.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	Sell	2.7000	1,000	3:46:49 PM
[4]	386.	159.	Montgomery St Scottrade	XXXXX147	9/30/2011	Buy	2.7000	1,000	3:46:50 PM
[7]	387.	160.	Toro Holdings Interactive Brokers	XXXX023	10/3/2011	Buy	2.8000	500	11:27:00 AM
[4]	388.	160.	Montgomery St Scottrade	XXXXX147	10/3/2011	Sell	2.8000	500	11:27:00 AM
[4]	389.	160.	Montgomery St Scottrade	XXXXX147	10/3/2011	Sell	2.8000	925	11:27:10 AM
[7]	390.	161.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Buy	2.5000	1,000	2:51:35 PM
[4]	391.	161.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5000	1,000	2:51:35 PM
[7]	392.	162.	Toro Holdings Interactive Brokers	XXXX023	10/4/2011	Buy	2.5500	500	1:49:13 PM
[4]	393.	162.	Montgomery St Scottrade	XXXXX147	10/4/2011	Sell	2.5500	500	1:49:13 PM
[7]	394.	163.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.4500	2,500	2:16:20 PM
[4]	395.	163.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.4500	2,400	2:16:21 PM
[7]	396.	164.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.4500	300	2:19:38 PM
[4]	397.	164.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.4500	100	2:19:38 PM
[7]	398.	165.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.5000	1,200	11:45:38 AM
[4]	399.	165.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.5000	1,200	11:45:39 AM
[7]	400.	165.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.5000	1,800	11:45:47 AM
[7]	401.	166.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	Sell	2.7500	2,000	9:51:14 AM
[4]	402.	166.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.7500	1,000	9:51:14 AM
[4]	403.	166.	Montgomery St Scottrade	XXXXX147	10/5/2011	Buy	2.7500	1,000	9:51:14 AM
[7]	404.	167.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.5000	1,000	2:56:17 PM
[4]	405.	167.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5000	1,000	2:56:18 PM
[7]	406.	168.	Toro Holdings Interactive Brokers	XXXX023	10/6/2011	Buy	2.5500	1,000	1:23:43 PM
[4]	407.	168.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5500	1,000	1:23:43 PM
[4]	408.	168.	Montgomery St Scottrade	XXXXX147	10/6/2011	Sell	2.5500	400	1:24:13 PM
[7]	409.	169.	Toro Holdings Interactive Brokers	XXXX023	10/7/2011	Buy	2.5000	2,700	11:55:09 AM
[4]	410.	169.	Montgomery St Scottrade	XXXXX147	10/7/2011	Sell	2.5000	2,700	11:55:10 AM
[7]	411.	170.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.7500	1,000	11:21:31 AM
[4]	412.	170.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7500	1,000	11:21:32 AM
[7]	413.	171.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.7500	2,000	2:31:39 PM
[4]	414.	171.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.7500	2,000	2:31:40 PM
[4]	415.	172.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8000	1,400	2:33:45 PM
[7]	416.	172.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.8000	200	2:33:50 PM
[4]	417.	172.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8000	200	2:33:50 PM
[7]	418.	173.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.8000	1,000	2:36:01 PM
[4]	419.	173.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.8000	1,000	2:36:01 PM
[7]	420.	174.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.9000	3,000	12:07:57 PM
[4]	421.	174.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.9000	3,000	12:07:57 PM
[7]	422.	175.	Toro Holdings Interactive Brokers	XXXX023	10/10/2011	Sell	2.9000	100	2:36:39 PM
[4]	423.	175.	Montgomery St Scottrade	XXXXX147	10/10/2011	Buy	2.9000	100	2:36:39 PM
[7]	424.	176.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.6000	500	3:37:35 PM
[4]	425.	176.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.6000	500	3:37:35 PM
[7]	426.	177.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.6400	500	3:44:50 PM
[4]	427.	177.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.6400	200	3:44:50 PM
[7]	428.	177.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.6400	200	3:45:08 PM
[4]	429.	177.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.6400	200	3:45:08 PM
[7]	430.	178.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	1,000	12:11:35 PM
[4]	431.	178.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.7000	2,000	12:11:36 PM
[7]	432.	179.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	1,500	2:22:00 PM
[4]	433.	179.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.7000	1,500	2:22:01 PM
[7]	434.	179.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	200	2:22:18 PM
[7]	435.	180.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Sell	2.7000	100	2:41:55 PM
[7]	436.	180.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7000	100	2:42:10 PM
[7]	437.	181.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	Buy	2.7400	500	2:21:55 PM
[4]	438.	181.	Montgomery St Scottrade	XXXXX147	10/11/2011	Sell	2.7400	500	2:21:55 PM
[7]	439.	182.	Toro Holdings Interactive Brokers	XXXX023	10/12/2011	Sell	2.7500	2,500	12:52:56 PM

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Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [9]
[4]	440.	182.	Montgomery St Scottrade	XXXXX147	10/12/2011	Buy	2.7500	2,500	12:52:57 PM
[7]	441.	183.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0400	500	3:24:11 PM
[4]	442.	183.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0400	500	3:24:11 PM
[7]	443.	183.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0400	1,000	3:24:12 PM
[4]	444.	183.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0400	1,000	3:24:12 PM
[7]	445.	183.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0400	500	3:24:32 PM
[4]	446.	183.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0400	500	3:24:33 PM
[7]	447.	184.	Toro Holdings Interactive Brokers	XXXX023	10/13/2011	Buy	2.0500	1,000	3:20:43 PM
[4]	448.	184.	Montgomery St Scottrade	XXXXX147	10/13/2011	Sell	2.0500	1,000	3:20:43 PM
[7]	449.	185.	Toro Holdings Interactive Brokers	XXXX023	10/14/2011	Sell	2.2500	1,000	1:44:21 PM
[5]	450.	185.	Toro Holdings Scottrade	XXXXX404	10/14/2011	Buy	2.2500	1,000	1:44:21 PM
[7]	451.	186.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2000	2,100	2:20:58 PM
[4]	452.	186.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2000	2,000	2:20:59 PM
[7]	453.	187.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2400	1,000	1:26:51 PM
[4]	454.	187.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2400	1,000	1:26:52 PM
[4]	455.	188.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2500	1,000	2:19:20 PM
[7]	456.	188.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2500	1,000	2:19:37 PM
[4]	457.	188.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2500	1,000	2:19:38 PM
[7]	458.	189.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	Sell	2.2500	800	2:22:42 PM
[4]	459.	189.	Montgomery St Scottrade	XXXXX147	10/18/2011	Buy	2.2500	800	2:22:42 PM
[7]	460.	190.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.3200	1,000	3:58:50 PM
[5]	461.	190.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.3200	1,000	3:58:51 PM
[7]	462.	191.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.3500	72	3:11:27 PM
[5]	463.	191.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.3500	72	3:11:28 PM
[7]	464.	192.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.3500	328	3:12:04 PM
[5]	465.	192.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.3500	328	3:12:04 PM
[7]	466.	193.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.4000	1,000	3:04:58 PM
[5]	467.	193.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.4000	1,000	3:04:59 PM
[7]	468.	194.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	2,178	2:08:41 PM
[5]	469.	194.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.5000	2,178	2:08:42 PM
[7]	470.	195.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	322	2:09:47 PM
[5]	471.	195.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.5000	500	2:09:47 PM
[7]	472.	195.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	100	2:09:58 PM
[5]	473.	195.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.5000	100	2:09:59 PM
[7]	474.	195.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.5000	100	2:10:16 PM
[5]	475.	195.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.5000	100	2:10:16 PM
[5]	476.	196.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.6000	337	2:08:33 PM
[5]	477.	196.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.6000	100	2:08:35 PM
[5]	478.	196.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.6000	100	2:08:35 PM
[5]	479.	196.	Toro Holdings Scottrade	XXXXX404	10/19/2011	Sell	2.6000	85	2:08:37 PM
[7]	480.	196.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	Buy	2.6000	100	2:08:56 PM
[7]	481.	197.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Sell	2.3000	3,000	10:56:40 AM
[4]	482.	197.	Montgomery St Scottrade	XXXXX147	10/20/2011	Buy	2.3000	3,000	10:56:41 AM
[7]	483.	198.	Toro Holdings Interactive Brokers	XXXX023	10/20/2011	Buy	2.3500	1,000	1:00:28 PM
[5]	484.	198.	Toro Holdings Scottrade	XXXXX404	10/20/2011	Sell	2.3500	1,000	1:00:28 PM
[7]	485.	199.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Buy	2.1500	1,500	11:29:46 AM
[4]	486.	199.	Montgomery St Scottrade	XXXXX147	10/21/2011	Sell	2.1500	2,000	11:29:47 AM
[7]	487.	200.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	Sell	2.4000	1,000	10:12:16 AM
[4]	488.	200.	Montgomery St Scottrade	XXXXX147	10/21/2011	Buy	2.4000	1,000	10:12:16 AM
[7]	489.	201.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.1500	400	3:27:16 PM
[4]	490.	201.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.1500	400	3:27:16 PM
[7]	491.	202.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.1500	500	3:30:11 PM
[4]	492.	202.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.1500	300	3:30:12 PM
[7]	493.	203.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.3000	2,000	10:20:37 AM
[4]	494.	203.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.3000	2,000	10:20:38 AM
[7]	495.	204.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sell	2.3000	1,500	2:00:39 PM
[4]	496.	204.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.3000	1,500	2:00:39 PM
[7]	497.	205.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	Sellsh	2.3000	100	3:31:23 PM
[4]	498.	205.	Montgomery St Scottrade	XXXXX147	10/24/2011	Buy	2.3000	200	3:31:24 PM
[7]	499.	206.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Sell	2.3500	1,000	3:12:27 PM
[5]	500.	206.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.3500	1,000	3:12:27 PM
[7]	501.	207.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Sell	2.4500	2,000	3:06:25 PM
[5]	502.	207.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.4500	2,000	3:06:26 PM
[5]	503.	207.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.4500	99	3:06:28 PM
[7]	504.	208.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Sell	2.5000	3,500	12:41:31 PM
[5]	505.	208.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.5000	3,500	12:41:31 PM
[7]	506.	209.	Toro Holdings Interactive Brokers	XXXX023	10/26/2011	Sell	2.5500	1,000	12:55:36 PM
[5]	507.	209.	Toro Holdings Scottrade	XXXXX404	10/26/2011	Buy	2.5500	1,000	12:55:37 PM
[8]	508.	210.	Montgomery St Fidelity	XXXXXX721	10/27/2011	Buy	2.7000	800	3:52:20 PM
[7]	509.	210.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Buy	2.7000	1,299	3:52:20 PM
[5]	510.	210.	Toro Holdings Scottrade	XXXXX404	10/27/2011	Sell	2.7000	3,100	3:52:21 PM
[7]	511.	211.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	Sell	2.8000	750	3:35:39 PM
[4]	512.	211.	Montgomery St Scottrade	XXXXX147	10/27/2011	Buy	2.8000	750	3:35:39 PM
[7]	513.	212.	Toro Holdings Interactive Brokers	XXXX023	11/3/2011	Sell	2.9200	500	2:10:31 PM

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Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [9]
[5]	514.	212.	Toro Holdings Scottrade	XXXXX404	11/3/2011	Buy	2.9200	500	2:10:32 PM
[7]	515.	213.	Toro Holdings Interactive Brokers	XXXX023	11/4/2011	Sell	3.0000	800	3:15:13 PM
[4]	516.	213.	Montgomery St Scottrade	XXXXX147	11/4/2011	Buy	3.0000	700	3:15:13 PM
[4]	517.	214.	Montgomery St Scottrade	XXXXX147	11/10/2011	Sell	2.5000	1,000	3:51:05 PM
[5]	518.	214.	Toro Holdings Scottrade	XXXXX404	11/10/2011	Buy	2.5000	400	3:51:05 PM
[4]	519.	215.	Montgomery St Scottrade	XXXXX147	11/10/2011	Sell	2.5000	500	3:52:17 PM
[5]	520.	215.	Toro Holdings Scottrade	XXXXX404	11/10/2011	Buy	2.5000	100	3:52:17 PM
[8]	521.	216.	Montgomery St Fidelity	XXXXXX721	11/11/2011	Sell	2.7000	500	3:01:45 PM
[4]	522.	216.	Montgomery St Scottrade	XXXXX147	11/11/2011	Buy	2.7000	400	3:01:45 PM
[8]	523.	217.	Montgomery St Fidelity	XXXXXX721	11/17/2011	Sell	2.8500	200	1:03:39 PM
[4]	524.	217.	Montgomery St Scottrade	XXXXX147	11/17/2011	Buy	2.8500	300	1:03:40 PM
[8]	525.	218.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Buy	1.8000	600	2:46:44 PM
[4]	526.	218.	Montgomery St Scottrade	XXXXX147	11/29/2011	Sell	1.8000	600	2:46:45 PM
[8]	527.	219.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Buy	1.9000	500	9:50:19 AM
[4]	528.	219.	Montgomery St Scottrade	XXXXX147	11/29/2011	Sell	1.9000	400	9:50:20 AM
[8]	529.	220.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Sell	1.9000	100	12:44:39 PM
[5]	530.	220.	Toro Holdings Scottrade	XXXXX404	11/29/2011	Buy	1.9000	200	12:44:40 PM
[8]	531.	221.	Montgomery St Fidelity	XXXXXX721	11/29/2011	Sell	1.9800	100	3:47:38 PM
[4]	532.	221.	Montgomery St Scottrade	XXXXX147	11/29/2011	Buy	1.9800	100	3:47:38 PM
[8]	533.	222.	Montgomery St Fidelity	XXXXXX721	11/30/2011	Sell	1.7800	500	2:08:49 PM
[5]	534.	222.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Buy	1.7800	167	2:08:49 PM
[8]	535.	223.	Montgomery St Fidelity	XXXXXX721	11/30/2011	Buy	1.9100	500	10:09:44 AM
[5]	536.	223.	Toro Holdings Scottrade	XXXXX404	11/30/2011	Sell	1.9100	500	10:09:44 AM
[8]	537.	224.	Montgomery St Fidelity	XXXXXX721	12/1/2011	Buy	1.8200	800	9:50:02 AM
[4]	538.	224.	Montgomery St Scottrade	XXXXX147	12/1/2011	Sell	1.8200	800	9:50:02 AM
[8]	539.	225.	Montgomery St Fidelity	XXXXXX721	12/2/2011	Sell	2.2000	500	10:09:04 AM
[5]	540.	225.	Toro Holdings Scottrade	XXXXX404	12/2/2011	Buy	2.2000	500	10:09:04 AM
[8]	541.	226.	Montgomery St Fidelity	XXXXXX721	12/5/2011	Sell	1.8300	400	1:38:52 PM
[5]	542.	226.	Toro Holdings Scottrade	XXXXX404	12/5/2011	Buy	1.8300	400	1:38:52 PM
[6]	543.	227.	Montgomery St Fidelity	XXXXXX721	12/6/2011	Buy	2.1500	500	9:40:42 AM
[5]	544.	227.	Toro Holdings Scottrade	XXXXX404	12/6/2011	Sell	2.1500	500	9:40:42 AM
[8]	545.	228.	Montgomery St Fidelity	XXXXXX721	12/8/2011	Sell	1.8500	800	10:40:09 AM
[5]	546.	228.	Toro Holdings Scottrade	XXXXX404	12/8/2011	Buy	1.8500	1,000	10:40:09 AM
[8]	547.	229.	Montgomery St Fidelity	XXXXXX721	12/9/2011	Buy	1.9000	800	1:18:06 PM
[4]	548.	229.	Montgomery St Scottrade	XXXXX147	12/9/2011	Sell	1.9000	800	1:18:07 PM
[8]	549.	230.	Montgomery St Fidelity	XXXXXX721	12/14/2011	Sell	1.7000	800	12:24:47 PM
[5]	550.	230.	Toro Holdings Scottrade	XXXXX404	12/14/2011	Buy	1.7000	800	12:24:48 PM
[3]	551.	231.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1600	950	12:14:15 PM
[2]	552.	231.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.1600	500	12:14:15 PM
[3]	553.	232.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.1600	500	12:16:53 PM
[2]	554.	232.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.1600	500	12:16:53 PM
[3]	555.	233.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.2000	600	1:00:07 PM
[3]	556.	233.	Bhog Partners Scottrade	XXXXX911	4/3/2012	Sell	1.2000	1,000	1:00:13 PM
[2]	557.	233.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	Buy	1.2000	1,000	1:00:13 PM
[3]	558.	234.	Bhog Partners Scottrade	XXXXX911	4/11/2012	Sell	1.1000	2,575	10:19:11 AM
[2]	559.	234.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2012	Buy	1.1000	3,500	10:19:11 AM
[5]	560.	235.	Toro Holdings Scottrade	XXXXX404	4/18/2012	Sell	1.1200	200	11:24:58 AM
[3]	561.	235.	Bhog Partners Scottrade	XXXXX911	4/18/2012	Buy	1.1200	200	11:24:58 AM
[6]	562.	236.	Pollack Merrill Edge	XXXXX810	5/8/2012	Sell	1.0200	1,750	2:53:53 PM
[3]	563.	236.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0200	350	2:54:15 PM
[3]	564.	236.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0200	500	2:54:15 PM
[3]	565.	236.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0200	650	2:54:18 PM
[3]	566.	237.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0400	500	2:58:07 PM
[6]	567.	237.	Pollack Merrill Edge	XXXXX810	5/8/2012	Sell	1.0400	500	2:58:26 PM
[3]	568.	238.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0600	400	3:46:58 PM
[3]	569.	238.	Bhog Partners Scottrade	XXXXX911	5/8/2012	Buy	1.0600	600	3:47:11 PM
[6]	570.	238.	Pollack Merrill Edge	XXXXX810	5/8/2012	Sell	1.0600	600	3:47:26 PM
[3]	571.	239.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.0100	1,000	9:59:55 AM
[6]	572.	239.	Pollack Merrill Edge	XXXXX810	5/9/2012	Sell	1.0100	1,950	10:00:02 AM
[3]	573.	240.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.0100	1,000	2:39:58 PM
[6]	574.	240.	Pollack Merrill Edge	XXXXX810	5/9/2012	Sell	1.0100	2,000	2:40:01 PM
[3]	575.	241.	Bhog Partners Scottrade	XXXXX911	5/9/2012	Buy	1.0400	1,000	10:03:32 AM
[6]	576.	241.	Pollack Merrill Edge	XXXXX810	5/9/2012	Sell	1.0400	1,000	10:03:38 AM
[3]	577.	242.	Bhog Partners Scottrade	XXXXX911	6/12/2012	Buy	0.7200	1,000	1:01:09 PM
[3]	578.	242.	Bhog Partners Scottrade	XXXXX911	6/12/2012	Buy	0.7200	2,100	1:01:09 PM
[6]	579.	242.	Pollack Merrill Edge	XXXXX810	6/12/2012	Sell	0.7200	5,000	1:01:11 PM
[3]	580.	242.	Bhog Partners Scottrade	XXXXX911	6/12/2012	Buy	0.7200	1,900	1:01:11 PM
[3]	581.	243.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7000	3,000	9:55:50 AM
[6]	582.	243.	Pollack Merrill Edge	XXXXX810	6/15/2012	Sell	0.7000	3,000	9:55:54 AM
[3]	583.	244.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Sell	0.7200	4,000	3:11:43 PM
[6]	584.	244.	Pollack Merrill Edge	XXXXX810	6/15/2012	Buy	0.7200	4,000	3:11:47 PM
[3]	585.	245.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7600	100	12:07:30 PM
[3]	586.	245.	Bhog Partners Scottrade	XXXXX911	6/15/2012	Buy	0.7600	4,900	12:07:33 PM

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Exhibit 10.0

Wash Trade Analysis - All Potential Wash Trades

	No. of Buy/Sell Trades	Time Block	Account Description	Account Number	Trade Date	Sell/Buy	Price	Quantity	Execution Time [9]
[6]	587.	245.	Pollack Merrill Edge	XXXXX810	6/15/2012	Sell	0.7600	4,900	12:07:46 PM
[3]	588.	246.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7400	2,570	10:15:52 AM
[3]	589.	246.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7400	430	10:15:55 AM
[6]	590.	246.	Pollack Merrill Edge	XXXXX810	6/19/2012	Buy	0.7400	3,000	10:16:05 AM
[3]	591.	247.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7500	5,000	11:09:47 AM
[3]	592.	247.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7500	2,200	11:09:58 AM
[6]	593.	247.	Pollack Merrill Edge	XXXXX810	6/19/2012	Buy	0.7500	5,000	11:09:59 AM
[3]	594.	248.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Sell	0.7700	6,000	11:05:09 AM
[6]	595.	248.	Pollack Merrill Edge	XXXXX810	6/19/2012	Buy	0.7700	5,000	11:05:20 AM
[6]	596.	249.	Pollack Merrill Edge	XXXXX810	6/19/2012	Sell	0.8700	200	3:25:19 PM
[3]	597.	249.	Bhog Partners Scottrade	XXXXX911	6/19/2012	Buy	0.8700	200	3:25:20 PM

Notes:

(1) SEC-TDA-E-0005055.
(2) SEC-TDA-E-0000541.
(3) SEC-SCOTTRADE-E-0000002.
(4) SEC-SCOTTRADE-E-0000290.
(5) SEC-SCOTTRADE-E-0000648.
(6) SEC-MERRILL-E-000012.
(7) SEC-IB-E-0000025.
(8) SEC-FIDELITY-E-0000001.
(9) The "action timestamp" from the broker excel sheets referenced is the "execution time" in the FINRA database. The time between the two sources is occasionally one second different.

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Exhibit 10.1

Wash Trade Analysis - "Unequal" Wash Trade Detail

	Round-Trip Count	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Quantity	Difference	Unequal Wash Trade Volume [10]
(3)	1.	1.	Toro Holdings Interactive Brokers	XXXX023	7/18/2011	1:47:25 PM	Sell	4.0000	800	300	500
(1)		2.	Toro Holdings TD Ameritrade	XXXXXX626	7/18/2011	1:47:36 PM	Buy	4.0000	500	-	500
(3)	2.	3.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:31:52 PM	Sell	4.6500	800	300	500
(3)		4.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:32:19 PM	Buy	4.6500	500	-	500
(2)	3.	5.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	1:27:58 PM	Buy	4.7000	1,000	300	700
(3)		6.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	1:27:58 PM	Sell	4.7000	700	-	700
(2)	4.	7.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	3:13:26 PM	Sell	4.7500	800	54	746
(3)		8.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	3:13:45 PM	Buy	4.7500	746	-	746
(2)	5.	9.	Montgomery St TD Ameritrade	XXXXXX053	7/27/2011	3:55:15 PM	Buy	4.7500	1,000	400	600
(3)		10.	Toro Holdings Interactive Brokers	XXXX023	7/27/2011	3:55:15 PM	Sell	4.7500	600	-	600
(2)	6.	11.	Montgomery St TD Ameritrade	XXXXXX053	8/12/2011	11:17:10 AM	Buy	3.3000	38	-	38
(3)		12.	Toro Holdings Interactive Brokers	XXXX023	8/12/2011	11:17:10 AM	Sell	3.3000	100	62	38
(3)	7.	13.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	2:47:58 PM	Buy	3.0000	700	-	700
(4)		14.	Montgomery St Scottrade	XXXXX147	8/15/2011	2:47:58 PM	Sell	3.0000	1,200	500	700
(4)	8.	15.	Montgomery St Scottrade	XXXXX147	8/15/2011	3:35:13 PM	Sell	3.0000	2,000	500	1,500
(2)		16.	Montgomery St TD Ameritrade	XXXXXX053	8/15/2011	3:35:20 PM	Buy	3.0000	1,500	-	1,500
(3)	9.	17.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	1:46:04 PM	Buy	3.2000	1,999	-	1,999
(4)		18.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:46:04 PM	Sell	3.2000	2,000	1	1,999
(3)	10.	19.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	10:22:52 AM	Buy	3.2500	1,800	-	1,800
(4)		20.	Montgomery St Scottrade	XXXXX147	8/15/2011	10:22:52 AM	Sell	3.2500	2,000	200	1,800
(3)	11.	21.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	2:45:50 PM	Buy	3.4900	500	1	499
(4)		22.	Montgomery St Scottrade	XXXXX147	8/15/2011	2:45:50 PM	Sell	3.4900	499	-	499
(3)	12.	23.	Toro Holdings Interactive Brokers	XXXX023	8/15/2011	1:47:57 PM	Buy	3.8000	101	1	100
(4)		24.	Montgomery St Scottrade	XXXXX147	8/15/2011	1:47:57 PM	Sell	3.8000	100	-	100
(1)	13.	25.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	9:34:11 AM	Buy	3.0000	1,000	100	900
(4)		26.	Montgomery St Scottrade	XXXXX147	8/16/2011	9:34:11 AM	Sell	3.0000	900	-	900
(4)	14.	27.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:19:33 AM	Sell	3.0000	500	400	100
(3)		28.	Toro Holdings Interactive Brokers	XXXX023	8/16/2011	10:19:40 AM	Buy	3.0000	100	-	100
(1)	15.	29.	Toro Holdings TD Ameritrade	XXXXXX626	8/16/2011	10:22:55 AM	Buy	3.0000	1,000	-	1,000
(4)		30.	Montgomery St Scottrade	XXXXX147	8/16/2011	10:22:55 AM	Sell	3.0000	1,500	500	1,000
(3)	16.	31.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	2:37:31 PM	Sell	3.1000	500	-	500
(2)		32.	Montgomery St TD Ameritrade	XXXXXX053	8/17/2011	2:37:45 PM	Buy	3.1000	900	400	500

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Exhibit 10.1

Wash Trade Analysis - "Unequal" Wash Trade Detail

	Round-Trip Count	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Quantity	Difference	Unequal Wash Trade Volume [10]
(1)	17.	33.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	11:35:39 AM	Buy	3.3000	900	613	287
(3)		34.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	11:35:39 AM	Sell	3.3000	287	-	287
(3)	18.	35.	Toro Holdings Interactive Brokers	XXXX023	8/17/2011	12:22:25 PM	Buy	3.3500	469	169	300
(1)		36.	Toro Holdings TD Ameritrade	XXXXXX626	8/17/2011	12:22:25 PM	Sell	3.3500	300	-	300
(3)	19.	37.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:48:52 PM	Buy	2.8000	100	-	100
(2)		38.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	3:48:52 PM	Sell	2.8000	500	400	100
(3)	20.	39.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:50:15 PM	Buy	2.8000	300	100	200
(2)		40.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	3:50:15 PM	Sell	2.8000	400	-	400
(3)		41.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	3:50:19 PM	Buy	2.8000	200	-	200
(3)	21.	42.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:59:01 PM	Sell	3.0000	1,500	1,000	500
(2)		43.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:59:14 PM	Buy	3.0000	500	-	500
(3)	22.	44.	Toro Holdings Interactive Brokers	XXXX023	8/18/2011	2:22:01 PM	Sell	3.1500	1,000	500	500
(2)		45.	Montgomery St TD Ameritrade	XXXXXX053	8/18/2011	2:22:08 PM	Buy	3.1500	500	-	500
(3)	23.	46.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	3:56:07 PM	Buy	2.5000	900	-	900
(2)		47.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	3:56:07 PM	Sell	2.5000	2,000	100	1,900
(4)		48.	Montgomery St Scottrade	XXXXX147	8/19/2011	3:56:07 PM	Buy	2.5000	1,000	-	1,000
(1)	24.	49.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	2:59:01 PM	Sell	2.5500	1,280	200	1,080
(4)		50.	Montgomery St Scottrade	XXXXX147	8/19/2011	2:59:01 PM	Buy	2.5500	1,080	-	1,080
(1)	25.	51.	Toro Holdings TD Ameritrade	XXXXXX626	8/19/2011	1:19:47 PM	Sell	2.5700	3,100	300	2,800
(4)		52.	Montgomery St Scottrade	XXXXX147	8/19/2011	1:19:47 PM	Buy	2.5700	2,800	-	2,800
(3)	26.	53.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	12:24:01 PM	Buy	2.6000	800	-	800
(2)		54.	Montgomery St TD Ameritrade	XXXXXX053	8/19/2011	12:24:01 PM	Sell	2.6000	1,000	200	800
(3)	27.	55.	Toro Holdings Interactive Brokers	XXXX023	8/19/2011	1:12:02 PM	Sell	2.6500	3,000	100	2,900
(4)		56.	Montgomery St Scottrade	XXXXX147	8/19/2011	1:12:03 PM	Buy	2.6500	2,900	-	2,900
(3)	28.	57.	Toro Holdings Interactive Brokers	XXXX023	8/22/2011	11:32:02 AM	Buy	2.8000	1,400	-	1,400
(4)		58.	Montgomery St Scottrade	XXXXX147	8/22/2011	11:32:02 AM	Sell	2.8000	1,500	100	1,400
(3)	29.	59.	Toro Holdings Interactive Brokers	XXXX023	8/23/2011	3:16:56 PM	Sell	3.0000	3,000	100	2,900
(4)		60.	Montgomery St Scottrade	XXXXX147	8/23/2011	3:16:57 PM	Buy	3.0000	2,900	-	2,900
(3)	30.	61.	Toro Holdings Interactive Brokers	XXXX023	8/25/2011	12:26:14 PM	Buy	3.3500	1,400	-	1,400
(4)		62.	Montgomery St Scottrade	XXXXX147	8/25/2011	12:26:15 PM	Sell	3.3500	1,500	100	1,400
(3)	31.	63.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	10:05:35 AM	Buy	3.2000	150	-	150
(1)		64.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	10:05:35 AM	Sell	3.2000	600	450	150

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Wash Trade Analysis - "Unequal" Wash Trade Detail

	Round-Trip Count	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Quantity	Difference	Unequal Wash Trade Volume [10]
(3)	32.	65.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	11:45:48 AM	Buy	3.2500	300	-	300
(3)		66.	Toro Holdings Interactive Brokers	XXXX023	8/26/2011	11:45:48 AM	Buy	3.2500	500	-	500
(4)		67.	Montgomery St Scottrade	XXXXX147	8/26/2011	11:45:49 AM	Sell	3.2500	1,500	700	800
(4)	33.	68.	Montgomery St Scottrade	XXXXX147	8/26/2011	12:52:46 PM	Sell	3.2500	1,200	200	1,000
(1)		69.	Toro Holdings TD Ameritrade	XXXXXX626	8/26/2011	12:52:58 PM	Buy	3.2500	1,000	-	1,000
(3)	34.	70.	Toro Holdings Interactive Brokers	XXXX023	8/29/2011	10:54:16 AM	Buy	3.3000	300	-	300
(1)		71.	Toro Holdings TD Ameritrade	XXXXXX626	8/29/2011	10:54:16 AM	Sell	3.3000	600	300	300
(3)	35.	72.	Toro Holdings Interactive Brokers	XXXX023	8/30/2011	12:33:48 PM	Buy	3.3000	1,000	-	1,000
(2)		73.	Montgomery St TD Ameritrade	XXXXXX053	8/30/2011	12:33:48 PM	Sell	3.3000	2,000	1,000	1,000
(3)	36.	74.	Toro Holdings Interactive Brokers	XXXX023	9/6/2011	3:10:56 PM	Sell	2.6000	700	550	150
(4)		75.	Montgomery St Scottrade	XXXXX147	9/6/2011	3:10:57 PM	Buy	2.6000	150	-	150
(3)	37.	76.	Toro Holdings Interactive Brokers	XXXX023	9/9/2011	3:24:42 PM	Buy	2.6600	400	-	400
(5)		77.	Toro Holdings Scottrade	XXXXX404	9/9/2011	3:24:42 PM	Sell	2.6600	1,200	800	400
(2)	38.	78.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	11:09:09 AM	Buy	2.7000	1,000	200	800
(4)		79.	Montgomery St Scottrade	XXXXX147	9/12/2011	11:09:09 AM	Sell	2.7000	800	-	800
(3)	39.	80.	Toro Holdings Interactive Brokers	XXXX023	9/12/2011	2:05:21 PM	Buy	2.7000	500	300	200
(2)		81.	Montgomery St TD Ameritrade	XXXXXX053	9/12/2011	2:05:33 PM	Sell	2.7000	200	-	200
(2)	40.	82.	Montgomery St TD Ameritrade	XXXXXX053	9/14/2011	1:25:57 PM	Sell	3.1500	700	200	500
(4)		83.	Montgomery St Scottrade	XXXXX147	9/14/2011	1:25:58 PM	Buy	3.1500	500	-	500
(3)	41.	84.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	3:11:29 PM	Sell	2.8000	700	500	200
(5)		85.	Toro Holdings Scottrade	XXXXX404	9/20/2011	3:11:30 PM	Buy	2.8000	200	-	200
(3)	42.	86.	Toro Holdings Interactive Brokers	XXXX023	9/20/2011	11:11:37 AM	Buy	2.9000	700	-	700
(1)		87.	Toro Holdings TD Ameritrade	XXXXXX626	9/20/2011	11:11:37 AM	Sell	2.9000	800	100	700
(3)	43.	88.	Toro Holdings Interactive Brokers	XXXX023	9/22/2011	2:31:05 PM	Buy	2.8000	1,000	-	1,000
(4)		89.	Montgomery St Scottrade	XXXXX147	9/22/2011	2:31:05 PM	Sell	2.8000	1,500	500	1,000
(3)	44.	90.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	12:36:16 PM	Buy	2.7600	500	-	500
(4)		91.	Montgomery St Scottrade	XXXXX147	9/27/2011	12:36:17 PM	Sell	2.7600	2,000	1,500	500
(3)	45.	92.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	1:50:38 PM	Buy	2.7600	1,000	-	1,000
(4)		93.	Montgomery St Scottrade	XXXXX147	9/27/2011	1:50:39 PM	Sell	2.7600	1,700	700	1,000
(3)	46.	94.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	3:36:08 PM	Buy	2.7600	300	-	300
(4)		95.	Montgomery St Scottrade	XXXXX147	9/27/2011	3:36:08 PM	Sell	2.7600	800	500	300

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Wash Trade Analysis - "Unequal" Wash Trade Detail

	Round-Trip Count	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Quantity	Difference	Unequal Wash Trade Volume [10]
(3)	47.	96.	Toro Holdings Interactive Brokers	XXXX023	9/27/2011	12:30:34 PM	Buy	2.8000	1,000	-	1,000
(4)		97.	Montgomery St Scottrade	XXXXX147	9/27/2011	12:30:34 PM	Sell	2.8000	2,000	1,000	1,000
(4)	48.	98.	Montgomery St Scottrade	XXXXX147	9/28/2011	2:24:49 PM	Sell	2.7000	300	-	300
(3)		99.	Toro Holdings Interactive Brokers	XXXX023	9/28/2011	2:24:50 PM	Buy	2.7000	700	400	300
(3)	49.	100.	Toro Holdings Interactive Brokers	XXXX023	9/30/2011	3:43:05 PM	Sell	2.5800	500	-	500
(4)		101.	Montgomery St Scottrade	XXXXX147	9/30/2011	3:43:06 PM	Buy	2.5800	1,000	500	500
(3)	50.	102.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	2:16:20 PM	Sell	2.4500	2,500	100	2,400
(4)		103.	Montgomery St Scottrade	XXXXX147	10/5/2011	2:16:21 PM	Buy	2.4500	2,400	-	2,400
(3)	51.	104.	Toro Holdings Interactive Brokers	XXXX023	10/5/2011	2:19:38 PM	Sell	2.4500	300	200	100
(4)		105.	Montgomery St Scottrade	XXXXX147	10/5/2011	2:19:38 PM	Buy	2.4500	100	-	100
(3)	52.	106.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	3:44:50 PM	Buy	2.6400	500	300	200
(4)		107.	Montgomery St Scottrade	XXXXX147	10/11/2011	3:44:50 PM	Sell	2.6400	200	-	200
(3)	53.	108.	Toro Holdings Interactive Brokers	XXXX023	10/11/2011	12:11:35 PM	Buy	2.7000	1,000	-	1,000
(4)		109.	Montgomery St Scottrade	XXXXX147	10/11/2011	12:11:36 PM	Sell	2.7000	2,000	1,000	1,000
(3)	54.	110.	Toro Holdings Interactive Brokers	XXXX023	10/18/2011	2:20:58 PM	Sell	2.2000	2,100	100	2,000
(4)		111.	Montgomery St Scottrade	XXXXX147	10/18/2011	2:20:59 PM	Buy	2.2000	2,000	-	2,000
(3)	55.	112.	Toro Holdings Interactive Brokers	XXXX023	10/19/2011	2:09:47 PM	Buy	2.5000	322	-	322
(5)		113.	Toro Holdings Scottrade	XXXXX404	10/19/2011	2:09:47 PM	Sell	2.5000	500	178	322
(3)	56.	114.	Toro Holdings Interactive Brokers	XXXX023	10/21/2011	11:29:46 AM	Buy	2.1500	1,500	-	1,500
(4)		115.	Montgomery St Scottrade	XXXXX147	10/21/2011	11:29:47 AM	Sell	2.1500	2,000	500	1,500
(3)	57.	116.	Toro Holdings Interactive Brokers	XXXX023	10/24/2011	3:30:11 PM	Sell	2.1500	500	200	300
(4)		117.	Montgomery St Scottrade	XXXXX147	10/24/2011	3:30:12 PM	Buy	2.1500	300	-	300
(6)	58.	118.	Montgomery St Fidelity	XXXXXX721	10/27/2011	3:52:20 PM	Buy	2.7000	800	-	800
(3)		119.	Toro Holdings Interactive Brokers	XXXX023	10/27/2011	3:52:20 PM	Buy	2.7000	1,299	-	1,299
(5)		120.	Toro Holdings Scottrade	XXXXX404	10/27/2011	3:52:21 PM	Sell	2.7000	3,100	1,001	2,099
(3)	59.	121.	Toro Holdings Interactive Brokers	XXXX023	11/4/2011	3:15:13 PM	Sell	3.0000	800	100	700
(4)		122.	Montgomery St Scottrade	XXXXX147	11/4/2011	3:15:13 PM	Buy	3.0000	700	-	700
(4)	60.	123.	Montgomery St Scottrade	XXXXX147	11/10/2011	3:51:05 PM	Sell	2.5000	1,000	600	400
(5)		124.	Toro Holdings Scottrade	XXXXX404	11/10/2011	3:51:05 PM	Buy	2.5000	400	-	400
(4)	61.	125.	Montgomery St Scottrade	XXXXX147	11/10/2011	3:52:17 PM	Sell	2.5000	500	400	100
(5)		126.	Toro Holdings Scottrade	XXXXX404	11/10/2011	3:52:17 PM	Buy	2.5000	100	-	100

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Exhibit 10.1

Wash Trade Analysis - "Unequal" Wash Trade Detail

	Round-Trip Count	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Quantity	Difference	Unequal Wash Trade Volume [10]
(6)	62.	127.	Montgomery St Fidelity	XXXXXX721	11/11/2011	3:01:45 PM	Sell	2.7000	500	100	400
(4)		128.	Montgomery St Scottrade	XXXXX147	11/11/2011	3:01:45 PM	Buy	2.7000	400	-	400
(6)	63.	129.	Montgomery St Fidelity	XXXXXX721	11/17/2011	1:03:39 PM	Sell	2.8500	200	-	200
(4)		130.	Montgomery St Scottrade	XXXXX147	11/17/2011	1:03:40 PM	Buy	2.8500	300	100	200
(6)	64.	131.	Montgomery St Fidelity	XXXXXX721	11/29/2011	9:50:19 AM	Buy	1.9000	500	100	400
(4)		132.	Montgomery St Scottrade	XXXXX147	11/29/2011	9:50:20 AM	Sell	1.9000	400	-	400
(6)	65.	133.	Montgomery St Fidelity	XXXXXX721	11/29/2011	12:44:39 PM	Sell	1.9000	100	-	100
(5)		134.	Toro Holdings Scottrade	XXXXX404	11/29/2011	12:44:40 PM	Buy	1.9000	200	100	100
(6)	66.	135.	Montgomery St Fidelity	XXXXXX721	11/30/2011	2:08:49 PM	Sell	1.7800	500	333	167
(5)		136.	Toro Holdings Scottrade	XXXXX404	11/30/2011	2:08:49 PM	Buy	1.7800	167	-	167
(6)	67.	137.	Montgomery St Fidelity	XXXXXX721	12/8/2011	10:40:09 AM	Sell	1.8500	800	-	800
(5)		138.	Toro Holdings Scottrade	XXXXX404	12/8/2011	10:40:09 AM	Buy	1.8500	1,000	200	800
(7)	68.	139.	Bhog Partners Scottrade	XXXXX911	4/3/2012	12:14:15 PM	Sell	1.1600	950	450	500
(2)		140.	Montgomery St TD Ameritrade	XXXXXX053	4/3/2012	12:14:15 PM	Buy	1.1600	500	-	500
(7)	69.	141.	Bhog Partners Scottrade	XXXXX911	4/11/2012	10:19:11 AM	Sell	1.1000	2,575	-	2,575
(2)		142.	Montgomery St TD Ameritrade	XXXXXX053	4/11/2012	10:19:11 AM	Buy	1.1000	3,500	925	2,575
(8)	70.	143.	Pollack Merrill Edge	XXXXX810	5/8/2012	2:53:53 PM	Sell	1.0200	1,750	250	1,500
(7)		144.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:15 PM	Buy	1.0200	350	-	350
(7)		145.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:15 PM	Buy	1.0200	500	-	500
(7)		146.	Bhog Partners Scottrade	XXXXX911	5/8/2012	2:54:18 PM	Buy	1.0200	650	-	650
(7)	71.	147.	Bhog Partners Scottrade	XXXXX911	5/9/2012	9:59:55 AM	Buy	1.0100	1,000	-	1,000
(8)		148.	Pollack Merrill Edge	XXXXX810	5/9/2012	10:00:02 AM	Sell	1.0100	1,950	950	1,000
(7)	72.	149.	Bhog Partners Scottrade	XXXXX911	5/9/2012	2:39:58 PM	Buy	1.0100	1,000	-	1,000
(8)		150.	Pollack Merrill Edge	XXXXX810	5/9/2012	2:40:01 PM	Sell	1.0100	2,000	1,000	1,000
(7)	73.	151.	Bhog Partners Scottrade	XXXXX911	6/19/2012	11:05:09 AM	Sell	0.7700	6,000	1,000	5,000
(8)		152.	Pollack Merrill Edge	XXXXX810	6/19/2012	11:05:20 AM	Buy	0.7700	5,000	-	5,000
										Total	130,024

Notes:

(1) See SEC-TDA-E-0005055.

(2) See SEC-TDA-E-0000541.

(3) See SEC-IB-E-0000025.

(4) See SEC-SCOTTRADE-E-0000290.

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Exhibit 10.1

Wash Trade Analysis - "Unequal" Wash Trade Detail

Round-Trip Count	No. of Buy/Sell Trades	Account Description	Account Number	Trade Date	Execution Time [9]	Sell/Buy	Price	Quantity	Difference	Unequal Wash Trade Volume [10]

(5) See SEC-SCOTTRADE-E-0000648.

(6) See SEC-FIDELITY-E-0000001.

(7) See SEC-SCOTTRADE-E-0000002.

(8) See SEC-MERRILL-E-0000112.

(9) The "action timestamp" from the broker excel sheets referenced is the "execution time" in the FINRA database. The time between the two sources is occasionally one second different.

(10) Quantity less Difference.

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Exhibit 11.0

Arete Average Daily Trading Volume - Pre Pollack Trading and Pre Split Pollack Wash Trade Period [1]

	Pre Stock Split [4]
(2) Pre Pollack Trading Period	482,566
(3) Pollack Wash Trade Period - Pre Split	1,242,082

Notes:

(1) Source files: SEC-FINRA-E-0000019.xlsx, and (SEC-FINRA-E-0001751) ARET Trades Jan012010 through Dec312010 (MDS).xlsx.

(2) Average daily volume of Arete stock traded during the period of 1/1/2010 through 12/30/2010.

(3) Average daily volume of Arete common stock during the period of 1/26/2011 through 4/17/2011. This period represents the period when Pollack was executing wash trades before the Arete reverse stock split.

(4) Arete common stock underwent a reverse split, on a 1 share for 100 shares basis, on 4/18/2011.

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Exhibit 11.1

Arete Average Daily Trading Volume - Post Pollack Trading and Post Split Pollack Wash Trade Period [1]

	Post Stock Split [4]
(2) Post Pollack Trading Period	5,883
(3) Pollack Wash Trade Period - Post Split	11,299

Notes:

(1) Source files:_SEC-FINRA-E-0001732_+Off++Exchange+Trades+Oct092012+through+Dec312013.xlsx and SEC-FINRA-E-0000019.xlsx.

(2) Defined as the sample period starting the day after Pollack stopped trading Arete common stock, 10/9/2012 through 12/31/2013.

(3) Average daily volume of Arete common stock during the period of 4/18/2011 through 6/19/2012. This period represents the period when Pollack was executing wash trades post the Arete reverse stock split.

(4) Arete common stock underwent a reverse split, on a 1 share for 100 shares basis, on 4/18/2011.

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Exhibit 12.0

Arete Average Bid Ask Spread - Pre Pollack Trading Period and Pre Split Pollack Wash Trade Period [1]

	Bid Ask Spread [4]
(2) Pre Pollack Trading Period	19.49%
(3) Pollack Wash Trade Period - Pre Split	9.76%

Notes:

(1) Source files: (SEC-FINRA-E-0001750) ARET OTC BBO Jul012010 through Dec312010 (HUB-Restore-N).xlsx, (SEC-FINRA-E-0001749) ARET OTC BBO Jan012010 through Jun302010 (HUB-Restore-O).xlsx, SEC-FINRA-E-0000021.xlsx, and SEC-FINRA-E-0000024.xlsx.

(2) Average bid ask spread on Arete stock during the period of 1/1/2010 through 12/30/2010 (4,268 observations).

(3) Average bid ask spread over all bid ask quotes for the period of 1/26/2011 through 4/17/2011. This represents the period Pollack was executing wash trades pre the Arete reverse stock split (2,933 observations).

(4) Average of all Bid Ask Quotes for the given period. Bid Ask Spread is calculated as [(Ask – Bid) / ((Ask + Bid) / 2)]. Negative and Zero Bid Ask Spread observations, observations where either Bid or Ask Prices = $0, and Bid Type or Ask Type are ="u", are removed from this analysis.

(5) Arete common stock underwent a reverse split, on a 1 share for 100 shares basis, on 4/18/2011.

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Exhibit 12.1

Arete Average Bid Ask Spread - Post Pollack Trading Period and Post Split Pollack Wash Trade Period [1]

	Bid Ask Spread [4]
(2) Post Pollack Trading Period	66.45%
(3) Pollack Wash Trade Period - Post Split	20.80%

Notes:

(1) Source files: SEC-FINRA-E-0000021.xlsx, SEC-FINRA-E-0000024.xlsx and _SEC-FINRA-E-0001748_+OTC+BBOs+Oct092012+through+Dec312013.xlsx.

(2) Average bid ask spread during the sample period starting the day after Pollack stopped trading Arete common stock. This period is defined as 10/9/2012, until 12/31/2013 (4,250 observations).

(3) Average bid ask spread during the period of 4/18/2011 through 6/19/2012. This peroid represents the period when Pollack was executing wash trades post the Arete reverse stock split (13,562 observations).

(4) Average of all Bid Ask Quotes for the given period. Bid Ask Spread is calculated as [(Ask – Bid) / ((Ask + Bid) / 2)]. Negative and Zero Bid Ask Spread observations, observations where either Bid or Ask Prices = $0, and Bid Type or Ask Type are ="u", are removed from this analysis.

(5) Arete common stock underwent a reverse split, on a 1 share for 100 shares basis, on 4/18/2011.

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
1/4/2010	$ 0.73	
1/5/2010	0.74	
1/6/2010	0.60	
1/7/2010	0.70	
1/8/2010	0.75	
1/11/2010	0.74	
1/12/2010	0.75	
1/13/2010	0.72	
1/14/2010	0.75	
1/15/2010	0.75	
1/19/2010	0.80	
1/20/2010	1.25	
1/21/2010	1.40	
1/22/2010	1.39	
1/25/2010	1.45	
1/26/2010	1.36	
1/27/2010	1.20	
1/28/2010	1.21	
1/29/2010	1.20	
2/1/2010	1.20	
2/2/2010	1.20	
2/3/2010	1.05	
2/4/2010	1.20	
2/5/2010	1.20	
2/8/2010	1.10	
2/9/2010	1.25	
2/10/2010	1.05	
2/11/2010	1.10	
2/12/2010	1.05	
2/16/2010	1.19	
2/17/2010	1.15	
2/18/2010	1.20	
2/19/2010	1.40	
2/22/2010	2.00	
2/23/2010	1.65	
2/24/2010	1.40	
2/25/2010	1.30	
2/26/2010	1.40	
3/1/2010	1.60	
3/2/2010	1.60	
3/3/2010	1.60	
3/4/2010	1.60	
3/5/2010	1.59	
3/8/2010	1.59	
3/9/2010	1.30	
3/11/2010	1.61	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
3/12/2010	1.00	
3/15/2010	1.15	
3/16/2010	1.15	
3/17/2010	1.35	
3/18/2010	1.35	
3/19/2010	1.30	
3/22/2010	1.24	
3/23/2010	1.20	
3/24/2010	1.20	
3/25/2010	1.10	
3/26/2010	1.45	
3/29/2010	1.80	
3/30/2010	1.91	
3/31/2010	1.65	
4/1/2010	1.55	
4/5/2010	1.65	
4/6/2010	1.60	
4/7/2010	1.60	
4/8/2010	1.45	
4/9/2010	1.54	
4/12/2010	1.53	
4/13/2010	1.40	
4/14/2010	1.35	
4/15/2010	1.40	
4/16/2010	1.45	
4/19/2010	1.30	
4/20/2010	1.25	
4/21/2010	1.35	
4/22/2010	1.50	
4/23/2010	1.40	
4/26/2010	1.40	
4/27/2010	1.40	
4/28/2010	1.35	
4/29/2010	1.30	
4/30/2010	1.49	
5/3/2010	1.40	
5/4/2010	1.40	
5/5/2010	1.40	
5/6/2010	1.35	
5/7/2010	1.00	
5/10/2010	1.30	
5/11/2010	1.30	
5/12/2010	1.30	
5/13/2010	1.30	
5/14/2010	1.20	
5/17/2010	1.15	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
5/18/2010	1.00	
5/19/2010	1.00	
5/20/2010	0.85	
5/21/2010	1.13	
5/24/2010	0.91	
5/25/2010	0.91	
5/26/2010	0.94	
5/27/2010	1.20	
5/28/2010	1.20	
6/2/2010	1.30	
6/3/2010	1.20	
6/4/2010	1.00	
6/7/2010	1.00	
6/8/2010	0.96	
6/9/2010	1.10	
6/10/2010	1.00	
6/11/2010	1.20	
6/14/2010	1.20	
6/15/2010	1.00	
6/16/2010	1.20	
6/17/2010	1.30	
6/18/2010	1.20	
6/21/2010	1.20	
6/22/2010	1.32	
6/23/2010	1.40	
6/24/2010	1.40	
6/25/2010	1.40	
6/28/2010	1.35	
6/29/2010	1.24	
6/30/2010	1.40	
7/1/2010	1.23	
7/2/2010	1.40	
7/6/2010	1.04	
7/7/2010	0.85	
7/8/2010	0.86	
7/9/2010	1.10	
7/13/2010	1.10	
7/14/2010	1.20	
7/15/2010	1.20	
7/16/2010	0.90	
7/19/2010	1.00	
7/20/2010	1.00	
7/21/2010	1.15	
7/22/2010	1.15	
7/23/2010	1.15	
7/26/2010	0.91	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
7/27/2010	1.00	
7/28/2010	1.14	
7/29/2010	0.95	
7/30/2010	1.15	
8/2/2010	1.10	
8/3/2010	1.00	
8/4/2010	1.00	
8/5/2010	1.10	
8/6/2010	1.10	
8/9/2010	1.10	
8/10/2010	1.05	
8/11/2010	1.20	
8/12/2010	1.10	
8/13/2010	1.00	
8/16/2010	0.99	
8/17/2010	0.99	
8/18/2010	1.00	
8/19/2010	1.00	
8/20/2010	1.00	
8/23/2010	0.85	
8/24/2010	0.90	
8/25/2010	0.91	
8/26/2010	1.00	
8/27/2010	1.00	
8/30/2010	1.00	
8/31/2010	1.20	
9/1/2010	1.21	
9/2/2010	1.30	
9/3/2010	1.40	
9/7/2010	1.35	
9/8/2010	1.40	
9/9/2010	1.45	
9/10/2010	1.38	
9/13/2010	1.20	
9/14/2010	1.10	
9/15/2010	1.05	
9/16/2010	1.11	
9/17/2010	1.00	
9/20/2010	1.30	
9/21/2010	1.30	
9/22/2010	1.30	
9/23/2010	1.30	
9/24/2010	1.20	
9/27/2010	1.10	
9/28/2010	1.20	
9/29/2010	1.10	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
9/30/2010	1.10	
10/1/2010	1.15	
10/4/2010	1.01	
10/5/2010	1.02	
10/6/2010	1.14	
10/7/2010	1.00	
10/8/2010	1.00	
10/11/2010	1.00	
10/12/2010	1.00	
10/13/2010	1.00	
10/15/2010	1.00	
10/18/2010	1.10	
10/19/2010	1.05	
10/20/2010	1.00	
10/21/2010	1.00	
10/22/2010	1.10	
10/25/2010	1.00	
10/26/2010	1.10	
10/27/2010	1.05	
10/28/2010	1.20	
10/29/2010	1.31	
11/1/2010	1.34	
11/2/2010	1.30	
11/3/2010	1.45	
11/4/2010	1.40	
11/5/2010	1.10	
11/8/2010	1.11	
11/9/2010	1.35	
11/10/2010	1.30	
11/11/2010	1.30	
11/12/2010	1.25	
11/15/2010	1.29	
11/16/2010	1.29	
11/17/2010	1.20	
11/18/2010	1.20	
11/19/2010	1.15	
11/22/2010	1.00	
11/23/2010	1.15	
11/24/2010	1.20	
11/26/2010	1.20	
11/29/2010	1.14	
11/30/2010	1.20	
12/1/2010	1.20	
12/2/2010	1.19	
12/3/2010	1.29	
12/6/2010	1.35	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average	
12/7/2010	1.21		
12/8/2010	1.45		
12/9/2010	1.44		
12/10/2010	1.45		
12/13/2010	1.42		
12/14/2010	1.45		
12/15/2010	1.45		
12/16/2010	1.45		
12/17/2010	1.45		
12/20/2010	1.50		
12/21/2010	1.65		
12/22/2010	1.89		
12/23/2010	2.00		
12/27/2010	1.95		
12/28/2010	2.00		
12/29/2010	1.90		
12/30/2010	1.90	$ 1.22	(2)
12/31/2010	2.20		
1/3/2011	2.20		
1/4/2011	2.20		
1/5/2011	2.20		
1/6/2011	2.20		
1/7/2011	2.00		
1/10/2011	2.20		
1/11/2011	2.10		
1/12/2011	2.20		
1/13/2011	2.60		
1/14/2011	2.89		
1/18/2011	3.00		
1/19/2011	2.98		
1/20/2011	2.98		
1/21/2011	3.00		
1/24/2011	3.00		
1/25/2011	3.00		
1/26/2011	2.80		
1/27/2011	2.90		
1/28/2011	3.50		
1/31/2011	4.20		
2/1/2011	4.35		
2/2/2011	4.40		
2/3/2011	4.20		
2/4/2011	4.20		
2/7/2011	4.40		
2/8/2011	4.10		
2/9/2011	4.30		
2/10/2011	4.60		

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average	
2/11/2011	5.90		
2/14/2011	5.55		
2/15/2011	5.60		
2/16/2011	6.20		
2/17/2011	7.20		
2/18/2011	7.20		
2/22/2011	8.00		
2/23/2011	8.00		
2/24/2011	7.99		
2/25/2011	6.50		
2/28/2011	7.00		
3/1/2011	8.10		
3/2/2011	8.39		
3/3/2011	8.40		
3/4/2011	8.20		
3/7/2011	7.69		
3/8/2011	7.40		
3/9/2011	7.10		
3/10/2011	6.89		
3/11/2011	6.70		
3/14/2011	5.90		
3/15/2011	7.00		
3/16/2011	6.50		
3/17/2011	7.20		
3/18/2011	6.30		
3/21/2011	6.50		
3/22/2011	7.00		
3/23/2011	6.70		
3/24/2011	6.90		
3/25/2011	7.20		
3/28/2011	6.90		
3/29/2011	6.90		
3/30/2011	6.70		
3/31/2011	6.30		
4/1/2011	6.40		
4/4/2011	5.65		
4/5/2011	5.65		
4/6/2011	5.20		
4/7/2011	6.40		
4/8/2011	6.30		
4/11/2011	6.20		
4/12/2011	6.10		
4/13/2011	6.20		
4/14/2011	6.10		
4/15/2011	6.10	$ 6.18	(3)
4/25/2011	5.29		

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
4/26/2011	5.99	
4/27/2011	6.50	
4/28/2011	7.60	
4/29/2011	7.10	
5/2/2011	6.50	
5/3/2011	6.50	
5/4/2011	6.15	
5/5/2011	6.00	
5/6/2011	6.25	
5/9/2011	6.25	
5/10/2011	6.25	
5/11/2011	6.00	
5/12/2011	6.25	
5/13/2011	5.90	
5/16/2011	5.90	
5/17/2011	5.90	
5/18/2011	4.74	
5/19/2011	5.75	
5/20/2011	5.00	
5/23/2011	4.00	
5/24/2011	5.00	
5/25/2011	5.75	
5/26/2011	5.50	
5/27/2011	5.50	
5/31/2011	5.10	
6/1/2011	5.00	
6/2/2011	4.75	
6/3/2011	4.99	
6/6/2011	4.90	
6/7/2011	4.39	
6/8/2011	4.75	
6/9/2011	4.25	
6/10/2011	4.50	
6/13/2011	4.40	
6/14/2011	3.70	
6/15/2011	4.20	
6/16/2011	4.15	
6/17/2011	4.05	
6/20/2011	4.50	
6/21/2011	4.45	
6/22/2011	4.56	
6/23/2011	3.50	
6/24/2011	3.75	
6/27/2011	3.40	
6/28/2011	3.30	
6/29/2011	3.05	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
6/30/2011	4.30	
7/1/2011	4.45	
7/5/2011	3.40	
7/6/2011	3.30	
7/7/2011	3.50	
7/8/2011	3.90	
7/11/2011	3.80	
7/12/2011	3.70	
7/13/2011	3.65	
7/14/2011	3.70	
7/15/2011	4.25	
7/18/2011	4.24	
7/19/2011	4.25	
7/20/2011	4.40	
7/21/2011	4.13	
7/22/2011	4.99	
7/25/2011	4.70	
7/26/2011	4.90	
7/27/2011	4.85	
7/28/2011	4.80	
7/29/2011	4.90	
8/1/2011	4.30	
8/2/2011	4.30	
8/3/2011	4.10	
8/4/2011	3.51	
8/5/2011	3.49	
8/8/2011	2.80	
8/9/2011	3.50	
8/10/2011	3.51	
8/11/2011	3.80	
8/12/2011	3.80	
8/15/2011	2.80	
8/16/2011	3.30	
8/17/2011	3.50	
8/18/2011	3.10	
8/19/2011	2.70	
8/22/2011	3.10	
8/23/2011	3.30	
8/24/2011	3.65	
8/25/2011	3.59	
8/26/2011	3.20	
8/29/2011	2.62	
8/30/2011	3.40	
8/31/2011	3.40	
9/1/2011	3.15	
9/2/2011	3.10	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
9/6/2011	2.95	
9/7/2011	3.40	
9/8/2011	3.30	
9/9/2011	2.94	
9/12/2011	2.85	
9/13/2011	3.20	
9/14/2011	3.10	
9/15/2011	3.23	
9/16/2011	3.00	
9/19/2011	3.15	
9/20/2011	2.75	
9/21/2011	3.14	
9/22/2011	3.00	
9/23/2011	2.95	
9/26/2011	2.65	
9/27/2011	2.85	
9/28/2011	3.00	
9/29/2011	2.70	
9/30/2011	3.00	
10/3/2011	3.00	
10/4/2011	2.50	
10/5/2011	3.00	
10/6/2011	2.75	
10/7/2011	2.75	
10/10/2011	2.90	
10/11/2011	2.70	
10/12/2011	2.50	
10/13/2011	2.15	
10/14/2011	2.65	
10/18/2011	2.65	
10/19/2011	2.65	
10/20/2011	2.50	
10/21/2011	2.50	
10/24/2011	2.30	
10/25/2011	2.50	
10/26/2011	2.50	
10/27/2011	3.00	
10/28/2011	2.95	
11/2/2011	3.00	
11/3/2011	3.00	
11/4/2011	3.25	
11/7/2011	2.90	
11/8/2011	2.79	
11/9/2011	3.00	
11/10/2011	2.75	
11/11/2011	2.99	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
11/15/2011	2.51	
11/16/2011	2.40	
11/17/2011	3.00	
11/21/2011	2.89	
11/22/2011	2.45	
11/23/2011	2.15	
11/25/2011	2.15	
11/28/2011	2.15	
11/29/2011	1.98	
11/30/2011	1.88	
12/1/2011	2.29	
12/2/2011	2.15	
12/5/2011	2.15	
12/6/2011	2.00	
12/7/2011	1.90	
12/8/2011	2.29	
12/9/2011	2.19	
12/12/2011	1.90	
12/13/2011	1.75	
12/14/2011	1.60	
12/15/2011	1.70	
12/16/2011	1.45	
12/19/2011	1.40	
12/20/2011	1.40	
12/21/2011	1.35	
12/22/2011	1.35	
12/27/2011	1.20	
12/28/2011	1.11	
12/29/2011	1.14	
12/30/2011	1.36	
1/3/2012	1.70	
1/4/2012	2.00	
1/5/2012	2.00	
1/6/2012	1.89	
1/9/2012	1.75	
1/10/2012	1.80	
1/11/2012	1.75	
1/12/2012	1.60	
1/17/2012	1.76	
1/18/2012	1.50	
1/19/2012	1.45	
1/20/2012	1.70	
1/23/2012	1.50	
1/24/2012	1.40	
1/25/2012	1.35	
1/26/2012	1.16	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
1/27/2012	1.20	
1/30/2012	1.25	
1/31/2012	1.30	
2/1/2012	1.30	
2/2/2012	1.35	
2/3/2012	1.44	
2/6/2012	1.44	
2/7/2012	1.45	
2/8/2012	1.45	
2/9/2012	1.49	
2/10/2012	1.50	
2/13/2012	1.34	
2/14/2012	1.26	
2/15/2012	1.16	
2/16/2012	1.40	
2/17/2012	1.40	
2/21/2012	1.39	
2/22/2012	1.38	
2/23/2012	1.40	
2/24/2012	1.40	
2/27/2012	1.35	
2/28/2012	1.35	
2/29/2012	1.20	
3/1/2012	1.34	
3/2/2012	1.40	
3/5/2012	1.40	
3/6/2012	1.30	
3/7/2012	1.30	
3/8/2012	1.38	
3/9/2012	1.30	
3/12/2012	1.30	
3/13/2012	1.25	
3/14/2012	1.20	
3/15/2012	1.20	
3/16/2012	1.20	
3/19/2012	1.30	
3/20/2012	1.26	
3/21/2012	1.15	
3/22/2012	1.22	
3/23/2012	1.22	
3/26/2012	1.20	
3/27/2012	1.22	
3/28/2012	1.22	
3/29/2012	1.15	
3/30/2012	1.08	
4/2/2012	1.15	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
4/3/2012	1.30	
4/4/2012	1.25	
4/5/2012	1.25	
4/9/2012	1.20	
4/10/2012	1.15	
4/11/2012	1.10	
4/12/2012	1.10	
4/13/2012	1.09	
4/16/2012	1.20	
4/17/2012	1.10	
4/18/2012	1.12	
4/19/2012	1.05	
4/20/2012	1.05	
4/23/2012	1.05	
4/24/2012	1.03	
4/25/2012	1.10	
4/26/2012	1.25	
4/30/2012	1.15	
5/1/2012	1.25	
5/2/2012	1.28	
5/3/2012	1.25	
5/4/2012	1.30	
5/7/2012	1.09	
5/8/2012	1.10	
5/9/2012	1.10	
5/10/2012	1.01	
5/11/2012	1.08	
5/14/2012	1.08	
5/15/2012	0.85	
5/16/2012	0.95	
5/17/2012	0.90	
5/18/2012	0.90	
5/21/2012	0.75	
5/22/2012	0.75	
5/23/2012	0.75	
5/24/2012	0.79	
5/25/2012	0.88	
5/29/2012	0.90	
5/30/2012	0.88	
5/31/2012	0.88	
6/1/2012	0.87	
6/4/2012	0.85	
6/6/2012	1.00	
6/7/2012	0.87	
6/8/2012	0.85	
6/11/2012	0.90	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average	
6/12/2012	0.78		
6/13/2012	0.68		
6/14/2012	0.65		
6/15/2012	0.90		
6/18/2012	0.80		
6/19/2012	0.87	$ 2.62	(4)
6/20/2012	0.58		
6/21/2012	0.59		
6/22/2012	0.65		
6/25/2012	0.60		
6/26/2012	0.63		
6/27/2012	0.54		
6/29/2012	0.54		
7/3/2012	0.62		
7/5/2012	0.65		
7/6/2012	0.65		
7/10/2012	0.66		
7/11/2012	0.85		
7/12/2012	0.85		
7/13/2012	0.90		
7/16/2012	0.80		
7/17/2012	0.85		
7/18/2012	0.70		
7/19/2012	0.70		
7/20/2012	0.80		
7/23/2012	0.66		
7/24/2012	0.62		
7/25/2012	0.61		
7/27/2012	0.62		
7/30/2012	0.70		
8/2/2012	0.59		
8/7/2012	0.60		
8/8/2012	0.59		
8/9/2012	0.59		
8/10/2012	0.59		
8/14/2012	0.70		
8/15/2012	0.75		
8/20/2012	0.69		
8/21/2012	0.51		
8/22/2012	0.38		
8/23/2012	0.39		
8/24/2012	0.48		
8/27/2012	0.50		
8/28/2012	0.40		
8/29/2012	0.50		
8/31/2012	0.49		

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
9/5/2012	0.35	
9/6/2012	0.36	
9/7/2012	0.36	
9/10/2012	0.30	
9/11/2012	0.40	
9/12/2012	0.40	
9/13/2012	0.38	
9/14/2012	0.34	
9/17/2012	0.49	
9/19/2012	0.47	
9/20/2012	0.47	
9/21/2012	0.30	
9/24/2012	0.30	
9/25/2012	0.30	
9/26/2012	0.30	
9/27/2012	0.22	
9/28/2012	0.25	
10/1/2012	0.25	
10/2/2012	0.23	
10/3/2012	0.24	
10/4/2012	0.25	
10/5/2012	0.23	
10/8/2012	0.24	
10/9/2012	0.22	
10/15/2012	0.28	
10/16/2012	0.33	
10/18/2012	0.32	
10/22/2012	0.32	
10/24/2012	0.32	
10/25/2012	0.32	
10/31/2012	0.37	
11/1/2012	0.34	
11/2/2012	0.30	
11/6/2012	0.23	
11/7/2012	0.29	
11/8/2012	0.24	
11/9/2012	0.31	
11/12/2012	0.31	
11/13/2012	0.29	
11/14/2012	0.28	
11/19/2012	0.32	
11/20/2012	0.25	
11/21/2012	0.25	
11/26/2012	0.24	
11/27/2012	0.30	
11/30/2012	0.30	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
12/5/2012	0.30	
12/10/2012	0.26	
12/12/2012	0.27	
12/13/2012	0.29	
12/14/2012	0.33	
12/17/2012	0.33	
12/18/2012	0.38	
12/19/2012	0.43	
12/21/2012	0.39	
12/28/2012	0.33	
12/31/2012	0.30	
1/2/2013	0.30	
1/7/2013	0.33	
1/10/2013	0.41	
1/15/2013	0.35	
1/17/2013	0.33	
1/18/2013	0.44	
1/22/2013	0.35	
1/23/2013	0.43	
1/24/2013	0.30	
1/25/2013	0.42	
1/28/2013	0.41	
1/29/2013	0.41	
2/4/2013	0.41	
2/5/2013	0.29	
2/6/2013	0.40	
2/7/2013	0.40	
2/8/2013	0.39	
2/11/2013	0.41	
2/12/2013	0.41	
2/14/2013	0.35	
2/19/2013	0.33	
2/20/2013	0.39	
2/21/2013	0.39	
2/22/2013	0.39	
2/26/2013	0.39	
3/1/2013	0.38	
3/5/2013	0.37	
3/6/2013	0.39	
3/7/2013	0.34	
3/11/2013	0.34	
3/12/2013	0.39	
3/14/2013	0.30	
3/15/2013	0.39	
3/20/2013	0.33	
3/25/2013	0.30	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
3/26/2013	0.30	
3/27/2013	0.30	
3/28/2013	0.30	
4/2/2013	0.35	
4/3/2013	0.27	
4/4/2013	0.30	
4/8/2013	0.22	
4/9/2013	0.22	
4/10/2013	0.35	
4/11/2013	0.26	
4/18/2013	0.25	
4/23/2013	0.16	
4/24/2013	0.25	
4/25/2013	0.25	
4/30/2013	0.18	
5/1/2013	0.25	
5/3/2013	0.18	
5/6/2013	0.16	
5/7/2013	0.25	
5/8/2013	0.25	
5/9/2013	0.25	
5/13/2013	0.25	
5/16/2013	0.25	
5/21/2013	0.20	
5/22/2013	0.18	
5/23/2013	0.25	
5/28/2013	0.16	
5/31/2013	0.20	
6/4/2013	0.18	
6/6/2013	0.23	
6/7/2013	0.23	
6/10/2013	0.23	
6/11/2013	0.24	
6/13/2013	0.16	
6/14/2013	0.25	
6/17/2013	0.24	
6/18/2013	0.20	
6/20/2013	0.24	
6/21/2013	0.24	
6/24/2013	0.20	
6/25/2013	0.20	
6/26/2013	0.20	
6/27/2013	0.20	
7/1/2013	0.16	
7/5/2013	0.23	
7/8/2013	0.23	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average
7/9/2013	0.25	
7/10/2013	0.35	
7/11/2013	0.34	
7/12/2013	0.40	
7/15/2013	0.38	
7/16/2013	0.38	
7/17/2013	0.40	
7/18/2013	0.35	
7/19/2013	0.35	
7/22/2013	0.33	
7/23/2013	0.35	
7/24/2013	0.28	
7/25/2013	0.30	
7/26/2013	0.38	
7/29/2013	0.29	
7/30/2013	0.29	
8/1/2013	0.29	
8/2/2013	0.29	
8/5/2013	0.30	
8/6/2013	0.29	
8/7/2013	0.30	
8/8/2013	0.23	
8/13/2013	0.29	
8/14/2013	0.23	
8/16/2013	0.23	
8/19/2013	0.23	
8/21/2013	0.23	
8/22/2013	0.21	
8/29/2013	0.21	
8/30/2013	0.26	
9/3/2013	0.21	
9/6/2013	0.21	
9/10/2013	0.20	
9/11/2013	0.24	
9/12/2013	0.20	
9/13/2013	0.24	
9/16/2013	0.40	
9/18/2013	0.33	
9/19/2013	0.25	
9/23/2013	0.27	
9/24/2013	0.27	
9/25/2013	0.25	
9/26/2013	0.30	
9/27/2013	0.22	
10/2/2013	0.22	
10/4/2013	0.40	

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Exhibit 13.0

Arete Industries - Stock Price from January 2010 - December 2013

Date	Closing Stock Price [1]	Average	
10/10/2013	0.23		
10/11/2013	0.31		
10/15/2013	0.31		
10/21/2013	0.25		
10/22/2013	0.28		
10/24/2013	0.23		
10/25/2013	0.28		
10/28/2013	0.28		
10/29/2013	0.23		
10/31/2013	0.24		
11/1/2013	0.25		
11/4/2013	0.30		
11/5/2013	0.34		
11/6/2013	0.33		
11/11/2013	0.34		
11/15/2013	0.34		
11/18/2013	0.28		
11/19/2013	0.30		
11/21/2013	0.34		
11/25/2013	0.34		
11/26/2013	0.20		
12/2/2013	0.29		
12/3/2013	0.29		
12/6/2013	0.28		
12/9/2013	0.22		
12/10/2013	0.28		
12/11/2013	0.26		
12/12/2013	0.24		
12/13/2013	0.28		
12/16/2013	0.28		
12/17/2013	0.28		
12/18/2013	0.23		
12/19/2013	0.32		
12/20/2013	0.21		
12/23/2013	0.31		
12/26/2013	0.22		
12/27/2013	0.24		
12/30/2013	0.30		
12/31/2013	0.22	$ 0.29	(5)

Notes:

(1) Bloomberg adjusted historical closing price.
(2) Average daily price from 11/1/2010 - 12/30/2010.
(3) Average daily price from 1/26/2011 - 4/17/2011.
(4) Average daily price from 4/18/2011 - 6/19/2012.
(5) Average daily price from 10/9/2012 - 12/31/2013.

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Exhibit 13.1

Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
1/4/2010	516,000	-	516,000	0.0073	3,774
1/5/2010	1,070,539	-	1,070,539	0.0074	7,895
1/6/2010	1,591,195	-	1,591,195	0.0060	9,547
1/7/2010	309,845	-	309,845	0.0070	2,169
1/8/2010	98,000	-	98,000	0.0075	735
1/11/2010	274,839	-	274,839	0.0074	2,027
1/12/2010	878,275	-	878,275	0.0075	6,587
1/13/2010	487,200	-	487,200	0.0072	3,502
1/14/2010	371,000	-	371,000	0.0075	2,783
1/15/2010	602,500	-	602,500	0.0075	4,519
1/19/2010	1,813,660	-	1,813,660	0.0080	14,509
1/20/2010	3,251,614	-	3,251,614	0.0125	40,645
1/21/2010	906,550	-	906,550	0.0140	12,692
1/22/2010	1,004,534	-	1,004,534	0.0139	13,938
1/25/2010	1,026,000	-	1,026,000	0.0145	14,877
1/26/2010	119,650	-	119,650	0.0136	1,630
1/27/2010	774,666	-	774,666	0.0120	9,296
1/28/2010	215,500	-	215,500	0.0121	2,613
1/29/2010	342,000	-	342,000	0.0120	4,104
2/1/2010	560,414	-	560,414	0.0120	6,725
2/2/2010	190,500	-	190,500	0.0120	2,286
2/3/2010	773,172	-	773,172	0.0105	8,118
2/4/2010	635,000	-	635,000	0.0120	7,620
2/5/2010	1,445,200	-	1,445,200	0.0120	17,342
2/8/2010	332,000	-	332,000	0.0110	3,652
2/9/2010	585,000	-	585,000	0.0125	7,313
2/10/2010	458,000	-	458,000	0.0105	4,809
2/11/2010	208,500	-	208,500	0.0110	2,294
2/12/2010	294,750	-	294,750	0.0105	3,095
2/16/2010	8,000	-	8,000	0.0119	95
2/17/2010	290,350	-	290,350	0.0115	3,339
2/18/2010	229,000	-	229,000	0.0120	2,748
2/19/2010	693,839	-	693,839	0.0140	9,714
2/22/2010	2,815,650	-	2,815,650	0.0200	56,313
2/23/2010	1,351,970	-	1,351,970	0.0165	22,308
2/24/2010	901,445	-	901,445	0.0140	12,620
2/25/2010	902,125	-	902,125	0.0130	11,728
2/26/2010	513,545	-	513,545	0.0140	7,190
3/1/2010	89,600	-	89,600	0.0160	1,434
3/2/2010	255,730	-	255,730	0.0160	4,092
3/3/2010	541,890	-	541,890	0.0160	8,670
3/4/2010	365,750	-	365,750	0.0160	5,852
3/5/2010	156,000	-	156,000	0.0159	2,477
3/8/2010	299,538	-	299,538	0.0159	4,755
3/9/2010	225,128	-	225,128	0.0130	2,927
3/11/2010	1,140,000	-	1,140,000	0.0161	18,383
3/12/2010	9,280,643	-	9,280,643	0.0100	92,806
3/15/2010	1,186,307	-	1,186,307	0.0115	13,643
3/16/2010	410,850	-	410,850	0.0115	4,725
3/17/2010	4,759,993	-	4,759,993	0.0135	64,260
3/18/2010	1,150,300	-	1,150,300	0.0135	15,529
3/19/2010	203,000	-	203,000	0.0130	2,639
3/22/2010	965,950	-	965,950	0.0124	11,954
3/23/2010	834,284	-	834,284	0.0120	10,011
3/24/2010	454,750	-	454,750	0.0120	5,457
3/25/2010	231,400	-	231,400	0.0110	2,545
3/26/2010	851,909	-	851,909	0.0145	12,353
3/29/2010	942,650	-	942,650	0.0180	16,968

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Exhibit 13.1

Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
3/30/2010	2,884,151	-	2,884,151	0.0191	55,159
3/31/2010	956,050	-	956,050	0.0165	15,775
4/1/2010	738,696	-	738,696	0.0155	11,450
4/5/2010	318,500	-	318,500	0.0165	5,255
4/6/2010	885,550	-	885,550	0.0160	14,169
4/7/2010	609,102	-	609,102	0.0160	9,746
4/8/2010	1,423,834	-	1,423,834	0.0145	20,646
4/9/2010	322,600	-	322,600	0.0154	4,960
4/12/2010	539,554	-	539,554	0.0153	8,262
4/13/2010	121,000	-	121,000	0.0140	1,694
4/14/2010	147,600	-	147,600	0.0135	1,993
4/15/2010	338,126	-	338,126	0.0140	4,734
4/16/2010	552,800	-	552,800	0.0145	8,016
4/19/2010	38,850	-	38,850	0.0130	505
4/20/2010	245,750	-	245,750	0.0125	3,072
4/21/2010	65,000	-	65,000	0.0135	878
4/22/2010	339,800	-	339,800	0.0150	5,097
4/23/2010	198,700	-	198,700	0.0140	2,782
4/26/2010	36,000	-	36,000	0.0140	504
4/27/2010	65,580	-	65,580	0.0140	918
4/28/2010	100,000	-	100,000	0.0135	1,350
4/29/2010	1,533,820	-	1,533,820	0.0130	19,940
4/30/2010	1,603,967	-	1,603,967	0.0149	23,859
5/3/2010	10,000	-	10,000	0.0140	140
5/4/2010	82,600	-	82,600	0.0140	1,156
5/5/2010	151,800	-	151,800	0.0140	2,125
5/6/2010	140,700	-	140,700	0.0135	1,899
5/7/2010	1,020,437	-	1,020,437	0.0100	10,204
5/10/2010	264,100	-	264,100	0.0130	3,433
5/11/2010	122,174	-	122,174	0.0130	1,588
5/12/2010	5,250	-	5,250	0.0130	68
5/13/2010	223,950	-	223,950	0.0130	2,911
5/14/2010	851,750	-	851,750	0.0120	10,221
5/17/2010	397,500	-	397,500	0.0115	4,571
5/18/2010	660,000	-	660,000	0.0100	6,600
5/19/2010	426,000	-	426,000	0.0100	4,260
5/20/2010	355,250	-	355,250	0.0085	3,020
5/21/2010	285,500	-	285,500	0.0113	3,230
5/24/2010	416,000	-	416,000	0.0091	3,796
5/25/2010	275,900	-	275,900	0.0091	2,518
5/26/2010	240,000	-	240,000	0.0094	2,250
5/27/2010	317,986	-	317,986	0.0120	3,816
5/28/2010	267,250	-	267,250	0.0120	3,207
6/2/2010	360,000	-	360,000	0.0130	4,680
6/3/2010	55,175	-	55,175	0.0120	662
6/4/2010	70,350	-	70,350	0.0100	704
6/7/2010	40,000	-	40,000	0.0100	400
6/8/2010	45,000	-	45,000	0.0096	433
6/9/2010	60,000	-	60,000	0.0110	660
6/10/2010	80,000	-	80,000	0.0100	800
6/11/2010	537,000	-	537,000	0.0120	6,444
6/14/2010	50,000	-	50,000	0.0120	600
6/15/2010	86,505	-	86,505	0.0100	865
6/16/2010	654,495	-	654,495	0.0120	7,854
6/17/2010	640,500	-	640,500	0.0130	8,327
6/18/2010	294,600	-	294,600	0.0120	3,535
6/21/2010	95,000	-	95,000	0.0120	1,140
6/22/2010	464,242	-	464,242	0.0132	6,122

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Exhibit 13.1

Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
6/23/2010	156,025	-	156,025	0.0140	2,184
6/24/2010	96,778	-	96,778	0.0140	1,355
6/25/2010	299,171	-	299,171	0.0140	4,188
6/28/2010	77,350	-	77,350	0.0135	1,044
6/29/2010	626,375	-	626,375	0.0124	7,751
6/30/2010	85,000	-	85,000	0.0140	1,190
7/1/2010	73,500	-	73,500	0.0123	905
7/2/2010	106,950	-	106,950	0.0140	1,497
7/6/2010	430,000	-	430,000	0.0104	4,461
7/7/2010	15,000	-	15,000	0.0085	128
7/8/2010	1,000	-	1,000	0.0086	9
7/9/2010	20,425	-	20,425	0.0110	225
7/13/2010	147,270	-	147,270	0.0110	1,620
7/14/2010	7,425	-	7,425	0.0120	89
7/15/2010	40,250	-	40,250	0.0120	483
7/16/2010	950	-	950	0.0090	9
7/19/2010	75,000	-	75,000	0.0100	750
7/20/2010	10,000	-	10,000	0.0100	100
7/21/2010	477,000	-	477,000	0.0115	5,486
7/22/2010	8,475	-	8,475	0.0115	97
7/23/2010	292,050	-	292,050	0.0115	3,359
7/26/2010	567	-	567	0.0091	5
7/27/2010	70,000	-	70,000	0.0100	700
7/28/2010	67,750	-	67,750	0.0114	771
7/29/2010	525	-	525	0.0095	5
7/30/2010	95,900	-	95,900	0.0115	1,103
8/2/2010	56,000	-	56,000	0.0110	616
8/3/2010	245,000	-	245,000	0.0100	2,450
8/4/2010	1,000	-	1,000	0.0100	10
8/5/2010	34,729	-	34,729	0.0110	382
8/6/2010	10,000	-	10,000	0.0110	110
8/9/2010	458,750	-	458,750	0.0110	5,046
8/10/2010	70,500	-	70,500	0.0105	740
8/11/2010	100,418	-	100,418	0.0120	1,205
8/12/2010	454,900	-	454,900	0.0110	5,004
8/13/2010	98,000	-	98,000	0.0100	980
8/16/2010	120,820	-	120,820	0.0099	1,193
8/17/2010	100,000	-	100,000	0.0099	988
8/18/2010	94,610	-	94,610	0.0100	946
8/19/2010	130,000	-	130,000	0.0100	1,300
8/20/2010	30,300	-	30,300	0.0100	303
8/23/2010	260,525	-	260,525	0.0085	2,214
8/24/2010	338,000	-	338,000	0.0090	3,042
8/25/2010	209,568	-	209,568	0.0091	1,912
8/26/2010	387,000	-	387,000	0.0100	3,870
8/27/2010	294,010	-	294,010	0.0100	2,940
8/30/2010	117,131	-	117,131	0.0100	1,171
8/31/2010	731,032	-	731,032	0.0120	8,772
9/1/2010	110,000	-	110,000	0.0121	1,334
9/2/2010	550,000	-	550,000	0.0130	7,150
9/3/2010	854,600	-	854,600	0.0140	11,964
9/7/2010	350,310	-	350,310	0.0135	4,729
9/8/2010	753,428	-	753,428	0.0140	10,548
9/9/2010	825,500	-	825,500	0.0145	11,970
9/10/2010	513,000	-	513,000	0.0138	7,086
9/13/2010	120,000	-	120,000	0.0120	1,440
9/14/2010	143,500	-	143,500	0.0110	1,579
9/15/2010	900,750	-	900,750	0.0105	9,458

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Exhibit 13.1

Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
9/16/2010	117,000	-	117,000	0.0111	1,302
9/17/2010	16,800	-	16,800	0.0100	168
9/20/2010	715,600	-	715,600	0.0130	9,303
9/21/2010	126,275	-	126,275	0.0130	1,642
9/22/2010	333,330	-	333,330	0.0130	4,333
9/23/2010	153,000	-	153,000	0.0130	1,989
9/24/2010	239,000	-	239,000	0.0120	2,868
9/27/2010	40,500	-	40,500	0.0110	446
9/28/2010	704,000	-	704,000	0.0120	8,448
9/29/2010	60,000	-	60,000	0.0110	660
9/30/2010	190,000	-	190,000	0.0110	2,090
10/1/2010	73,000	-	73,000	0.0115	840
10/4/2010	42,452	-	42,452	0.0101	430
10/5/2010	187,500	-	187,500	0.0102	1,910
10/6/2010	100,000	-	100,000	0.0114	1,138
10/7/2010	347,800	-	347,800	0.0100	3,478
10/8/2010	111,250	-	111,250	0.0100	1,113
10/11/2010	316,245	-	316,245	0.0100	3,162
10/12/2010	175,000	-	175,000	0.0100	1,750
10/13/2010	7,570	-	7,570	0.0100	76
10/15/2010	179,940	-	179,940	0.0100	1,799
10/18/2010	493,299	-	493,299	0.0110	5,426
10/19/2010	17,465	-	17,465	0.0105	183
10/20/2010	55,250	-	55,250	0.0100	553
10/21/2010	34,600	-	34,600	0.0100	346
10/22/2010	26,000	-	26,000	0.0110	286
10/25/2010	12,500	-	12,500	0.0100	125
10/26/2010	579,300	-	579,300	0.0110	6,372
10/27/2010	204,150	-	204,150	0.0105	2,144
10/28/2010	684,622	-	684,622	0.0120	8,215
10/29/2010	2,326,500	-	2,326,500	0.0131	30,535
11/1/2010	343,300	-	343,300	0.0134	4,592
11/2/2010	193,500	-	193,500	0.0130	2,516
11/3/2010	1,227,500	-	1,227,500	0.0145	17,799
11/4/2010	401,000	-	401,000	0.0140	5,614
11/5/2010	1,542,816	-	1,542,816	0.0110	16,971
11/8/2010	152,500	-	152,500	0.0111	1,697
11/9/2010	212,400	-	212,400	0.0135	2,867
11/10/2010	35,350	-	35,350	0.0130	460
11/11/2010	169,000	-	169,000	0.0130	2,197
11/12/2010	39,500	-	39,500	0.0125	494
11/15/2010	105,850	-	105,850	0.0129	1,363
11/16/2010	115,500	-	115,500	0.0129	1,487
11/17/2010	15,000	-	15,000	0.0120	180
11/18/2010	18,000	-	18,000	0.0120	216
11/19/2010	312,200	-	312,200	0.0115	3,590
11/22/2010	52,500	-	52,500	0.0100	525
11/23/2010	300,675	-	300,675	0.0115	3,458
11/24/2010	169,050	-	169,050	0.0120	2,029
11/26/2010	43,678	-	43,678	0.0120	524
11/29/2010	137,200	-	137,200	0.0114	1,561
11/30/2010	210,000	-	210,000	0.0120	2,520
12/1/2010	72,150	-	72,150	0.0120	866
12/2/2010	340,000	-	340,000	0.0119	4,038
12/3/2010	497,172	-	497,172	0.0129	6,401
12/6/2010	989,999	-	989,999	0.0135	13,365
12/7/2010	1,600,950	-	1,600,950	0.0121	19,412
12/8/2010	143,000	-	143,000	0.0145	2,074

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Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
12/9/2010	330,362	-	330,362	0.0144	4,749
12/10/2010	105,423	-	105,423	0.0145	1,529
12/13/2010	132,500	-	132,500	0.0142	1,880
12/14/2010	331,850	-	331,850	0.0145	4,812
12/15/2010	128,375	-	128,375	0.0145	1,861
12/16/2010	435,325	-	435,325	0.0145	6,312
12/17/2010	450,000	-	450,000	0.0145	6,525
12/20/2010	1,753,009	-	1,753,009	0.0150	26,295
12/21/2010	1,668,028	-	1,668,028	0.0165	27,522
12/22/2010	2,167,370	-	2,167,370	0.0189	40,909
12/23/2010	1,052,989	-	1,052,989	0.0200	21,060
12/27/2010	200,000	-	200,000	0.0195	3,900
12/28/2010	110,100	-	110,100	0.0200	2,202
12/29/2010	364,981	-	364,981	0.0190	6,935
12/30/2010	1,809,804	-	1,809,804	0.0190	34,386
12/31/2010	604,250	170,250	434,000	0.0220	9,548
1/3/2011	682,923	250,150	432,773	0.0220	9,521
1/4/2011	359,604	164,160	195,444	0.0220	4,300
1/5/2011	157,450	128,140	29,310	0.0220	645
1/6/2011	321,300	91,300	230,000	0.0220	5,060
1/7/2011	1,143,092	171,000	972,092	0.0200	19,442
1/10/2011	495,000	122,000	373,000	0.0220	8,206
1/11/2011	91,700	-	91,700	0.0210	1,926
1/12/2011	453,975	119,500	334,475	0.0220	7,358
1/13/2011	1,542,355	409,800	1,132,555	0.0260	29,446
1/14/2011	1,248,868	279,200	969,668	0.0289	27,999
1/18/2011	979,972	87,400	892,572	0.0300	26,777
1/19/2011	879,278	37,500	841,778	0.0298	25,096
1/20/2011	564,600	201,100	363,500	0.0298	10,837
1/21/2011	1,047,257	242,400	804,857	0.0300	24,146
1/24/2011	935,180	100,000	835,180	0.0300	25,055
1/25/2011	266,100	17,000	249,100	0.0300	7,473
1/26/2011	2,201,805	863,549	1,338,256	0.0280	37,471
1/27/2011	190,000	110,000	80,000	0.0290	2,320
1/28/2011	5,058,340	1,149,051	3,909,289	0.0350	136,825
1/31/2011	4,018,554	564,600	3,453,954	0.0420	145,066
2/1/2011	2,254,421	555,021	1,699,400	0.0435	73,924
2/2/2011	921,279	133,079	788,200	0.0440	34,681
2/3/2011	3,202,679	251,100	2,951,579	0.0420	123,966
2/4/2011	2,002,350	534,500	1,467,850	0.0420	61,650
2/7/2011	2,677,050	500,500	2,176,550	0.0440	95,768
2/8/2011	899,695	15,500	884,195	0.0410	36,252
2/9/2011	849,430	20,000	829,430	0.0430	35,665
2/10/2011	775,395	87,500	687,895	0.0460	31,643
2/11/2011	4,310,149	270,300	4,039,849	0.0590	238,351
2/14/2011	1,931,048	185,000	1,746,048	0.0555	96,906
2/15/2011	463,963	-	463,963	0.0560	25,982
2/16/2011	1,256,981	101,000	1,155,981	0.0620	71,671
2/17/2011	1,049,598	86,310	963,288	0.0720	69,357
2/18/2011	2,756,988	182,710	2,574,278	0.0720	185,348
2/22/2011	1,665,681	28,000	1,637,681	0.0800	131,014
2/23/2011	2,323,619	7,000	2,316,619	0.0800	185,330
2/24/2011	711,164	-	711,164	0.0799	56,804
2/25/2011	1,766,750	-	1,766,750	0.0650	114,839
2/28/2011	347,750	-	347,750	0.0700	24,343
3/1/2011	359,450	-	359,450	0.0810	29,115
3/2/2011	950,132	-	950,132	0.0839	79,692
3/3/2011	510,075	-	510,075	0.0840	42,846

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Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
3/4/2011	1,010,785	-	1,010,785	0.0820	82,884
3/7/2011	1,723,387	-	1,723,387	0.0769	132,485
3/8/2011	392,181	-	392,181	0.0740	29,021
3/9/2011	890,452	-	890,452	0.0710	63,222
3/10/2011	1,235,315	-	1,235,315	0.0689	85,082
3/11/2011	788,700	-	788,700	0.0670	52,843
3/14/2011	1,660,677	-	1,660,677	0.0590	97,980
3/15/2011	1,137,807	-	1,137,807	0.0700	79,646
3/16/2011	124,133	-	124,133	0.0650	8,069
3/17/2011	325,676	1,000	324,676	0.0720	23,377
3/18/2011	341,115	-	341,115	0.0630	21,490
3/21/2011	62,950	-	62,950	0.0650	4,092
3/22/2011	594,651	47,000	547,651	0.0700	38,336
3/23/2011	55,602	-	55,602	0.0670	3,725
3/24/2011	301,132	22,000	279,132	0.0690	19,260
3/25/2011	1,738,455	104,400	1,634,055	0.0720	117,652
3/28/2011	541,089	-	541,089	0.0690	37,335
3/29/2011	575,501	3,000	572,501	0.0690	39,503
3/30/2011	209,440	10,000	199,440	0.0670	13,362
3/31/2011	552,173	-	552,173	0.0630	34,787
4/1/2011	221,315	17,000	204,315	0.0640	13,076
4/4/2011	1,421,556	158,000	1,263,556	0.0565	71,391
4/5/2011	3,321,630	32,500	3,289,130	0.0565	185,836
4/6/2011	1,471,795	23,500	1,448,295	0.0520	75,311
4/7/2011	697,846	57,200	640,646	0.0640	41,001
4/8/2011	266,775	126,000	140,775	0.0630	8,869
4/11/2011	1,509,815	196,000	1,313,815	0.0620	81,457
4/12/2011	388,715	64,000	324,715	0.0610	19,808
4/13/2011	546,413	174,000	372,413	0.0620	23,090
4/14/2011	377,203	87,001	290,202	0.0610	17,702
4/15/2011	860,033	170,499	689,534	0.0610	42,062
4/18/2011	-	-	-		-
4/25/2011	980	-	980	5.2900	5,184
4/26/2011	2,525	-	2,525	5.9900	15,125
4/27/2011	980	-	980	6.5000	6,370
4/28/2011	6,570	1,145	5,425	7.6000	41,230
4/29/2011	11,106	1,800	9,306	7.1000	66,073
5/2/2011	6,467	985	5,482	6.5000	35,633
5/3/2011	6,814	-	6,814	6.5000	44,291
5/4/2011	4,284	-	4,284	6.1500	26,347
5/5/2011	5,542	-	5,542	6.0000	33,252
5/6/2011	5,672	-	5,672	6.2500	35,450
5/9/2011	8,052	-	8,052	6.2500	50,325
5/10/2011	3,894	-	3,894	6.2500	24,338
5/11/2011	9,622	-	9,622	6.0000	57,732
5/12/2011	7,768	-	7,768	6.2500	48,550
5/13/2011	4,740	4,400	340	5.9000	2,006
5/16/2011	2,991	1,700	1,291	5.9000	7,617
5/17/2011	5,424	2,900	2,524	5.9000	14,892
5/18/2011	8,586	3,700	4,886	4.7400	23,160
5/19/2011	200	-	200	5.7500	1,150
5/20/2011	12,075	3,700	8,375	5.0000	41,875
5/23/2011	29,024	21,590	7,434	4.0000	29,736
5/24/2011	16,469	12,060	4,409	5.0000	22,045
5/25/2011	20,619	13,667	6,952	5.7500	39,974
5/26/2011	12,782	6,849	5,933	5.5000	32,632
5/27/2011	8,918	6,303	2,615	5.5000	14,383
5/31/2011	6,470	3,200	3,270	5.1000	16,677

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Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
6/1/2011	10,275	9,410	865	5.0000	4,325
6/2/2011	10,421	5,625	4,796	4.7500	22,781
6/3/2011	4,625	2,775	1,850	4.9900	9,232
6/6/2011	31,841	16,260	15,581	4.9000	76,347
6/7/2011	11,660	8,338	3,322	4.3900	14,584
6/8/2011	23,861	9,419	14,442	4.7500	68,600
6/9/2011	9,090	7,900	1,190	4.2500	5,058
6/10/2011	280	-	280	4.5000	1,260
6/13/2011	727	100	627	4.4000	2,759
6/14/2011	28,447	9,600	18,847	3.7000	69,734
6/15/2011	13,150	7,583	5,567	4.2000	23,381
6/16/2011	4,785	3,200	1,585	4.1500	6,578
6/17/2011	536	-	536	4.0500	2,171
6/20/2011	15,167	10,667	4,500	4.5000	20,250
6/21/2011	14,900	8,100	6,800	4.4500	30,260
6/22/2011	14,687	10,673	4,014	4.5600	18,304
6/23/2011	5,100	4,800	300	3.5000	1,050
6/24/2011	1,740	1,500	240	3.7500	900
6/27/2011	18,741	12,200	6,541	3.4000	22,239
6/28/2011	6,172	2,700	3,472	3.3000	11,458
6/29/2011	15,819	7,286	8,533	3.0500	26,026
6/30/2011	9,400	5,300	4,100	4.3000	17,630
7/1/2011	450	200	250	4.4500	1,113
7/5/2011	8,900	3,600	5,300	3.4000	18,020
7/6/2011	5,529	1,600	3,929	3.3000	12,966
7/7/2011	7,900	3,800	4,100	3.5000	14,350
7/8/2011	12,000	4,400	7,600	3.9000	29,640
7/11/2011	8,100	5,700	2,400	3.8000	9,120
7/12/2011	11,267	7,300	3,967	3.7000	14,678
7/13/2011	10,385	7,700	2,685	3.6500	9,800
7/14/2011	11,052	6,800	4,252	3.7000	15,732
7/15/2011	22,260	11,465	10,795	4.2500	45,879
7/18/2011	12,745	11,811	934	4.2400	3,960
7/19/2011	10,615	8,900	1,715	4.2500	7,289
7/20/2011	6,800	4,150	2,650	4.4000	11,660
7/21/2011	3,070	1,840	1,230	4.1300	5,080
7/22/2011	26,864	4,600	22,264	4.9900	111,097
7/25/2011	5,305	1,550	3,755	4.7000	17,649
7/26/2011	10,754	2,400	8,354	4.9000	40,935
7/27/2011	28,301	21,451	6,850	4.8500	33,223
7/28/2011	8,279	8,040	239	4.8000	1,147
7/29/2011	12,436	1,340	11,096	4.9000	54,370
8/1/2011	4,000	-	4,000	4.3000	17,200
8/2/2011	815	-	815	4.3000	3,505
8/3/2011	12,202	-	12,202	4.1000	50,028
8/4/2011	2,635	-	2,635	3.5100	9,249
8/5/2011	13,935	300	13,635	3.4900	47,586
8/8/2011	8,300	-	8,300	2.8000	23,240
8/9/2011	11,587	600	10,987	3.5000	38,455
8/10/2011	2,850	-	2,850	3.5100	10,004
8/11/2011	4,100	100	4,000	3.8000	15,200
8/12/2011	7,082	162	6,920	3.8000	26,296
8/15/2011	21,201	19,501	1,700	2.8000	4,760
8/16/2011	28,170	19,269	8,901	3.3000	29,373
8/17/2011	18,949	14,449	4,500	3.5000	15,750
8/18/2011	27,750	21,450	6,300	3.1000	19,530
8/19/2011	41,086	29,480	11,606	2.7000	31,336
8/22/2011	11,075	5,200	5,875	3.1000	18,213

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Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
8/23/2011	30,100	18,750	11,350	3.3000	37,455
8/24/2011	9,800	6,550	3,250	3.6500	11,863
8/25/2011	11,900	7,800	4,100	3.5900	14,719
8/26/2011	27,700	18,150	9,550	3.2000	30,560
8/29/2011	20,322	15,200	5,122	2.6200	13,420
8/30/2011	36,120	27,100	9,020	3.4000	30,668
8/31/2011	4,050	3,600	450	3.4000	1,530
9/1/2011	14,344	9,750	4,594	3.1500	14,471
9/2/2011	12,800	12,100	700	3.1000	2,170
9/6/2011	4,000	3,400	600	2.9500	1,770
9/7/2011	1,000	-	1,000	3.4000	3,400
9/8/2011	3,386	1,100	2,286	3.3000	7,544
9/9/2011	15,680	12,215	3,465	2.9400	10,187
9/12/2011	10,100	7,050	3,050	2.8500	8,693
9/13/2011	37,838	28,505	9,333	3.2000	29,866
9/14/2011	13,530	12,070	1,460	3.1000	4,526
9/15/2011	200	100	100	3.2300	323
9/16/2011	11,500	6,800	4,700	3.0000	14,100
9/19/2011	7,900	4,400	3,500	3.1500	11,025
9/20/2011	18,200	12,618	5,582	2.7500	15,351
9/21/2011	3,600	2,300	1,300	3.1400	4,082
9/22/2011	6,800	5,800	1,000	3.0000	3,000
9/23/2011	9,050	4,701	4,349	2.9500	12,830
9/26/2011	9,410	5,510	3,900	2.6500	10,335
9/27/2011	29,645	25,841	3,804	2.8500	10,841
9/28/2011	11,650	10,000	1,650	3.0000	4,950
9/29/2011	5,465	2,300	3,165	2.7000	8,546
9/30/2011	17,846	11,900	5,946	3.0000	17,838
10/3/2011	17,600	7,050	10,550	3.0000	31,650
10/4/2011	12,670	11,150	1,520	2.5000	3,800
10/5/2011	19,933	13,775	6,158	3.0000	18,474
10/6/2011	11,296	9,900	1,396	2.7500	3,839
10/7/2011	7,400	6,900	500	2.7500	1,375
10/10/2011	18,012	14,800	3,212	2.9000	9,315
10/11/2011	21,755	18,225	3,530	2.7000	9,531
10/12/2011	9,350	6,950	2,400	2.5000	6,000
10/13/2011	42,335	22,000	20,335	2.1500	43,720
10/14/2011	12,200	6,700	5,500	2.6500	14,575
10/17/2011	-	-	-		-
10/18/2011	20,218	13,100	7,118	2.6500	18,863
10/19/2011	19,628	13,250	6,378	2.6500	16,902
10/20/2011	16,750	11,600	5,150	2.5000	12,875
10/21/2011	9,834	7,700	2,134	2.5000	5,335
10/24/2011	19,425	17,800	1,625	2.3000	3,738
10/25/2011	5,850	3,400	2,450	2.5000	6,125
10/26/2011	18,350	14,599	3,751	2.5000	9,378
10/27/2011	23,739	11,449	12,290	3.0000	36,870
10/28/2011	8,601	4,701	3,900	2.9500	11,505
10/31/2011	-	-	-		-
11/1/2011	-	-	-		-
11/2/2011	9,300	700	8,600	3.0000	25,800
11/3/2011	13,795	5,700	8,095	3.0000	24,285
11/4/2011	7,550	5,500	2,050	3.2500	6,663
11/7/2011	5,860	4,700	1,160	2.9000	3,364
11/8/2011	4,751	1,600	3,151	2.7900	8,791
11/9/2011	990	-	990	3.0000	2,970
11/10/2011	7,120	5,920	1,200	2.7500	3,300
11/11/2011	2,847	2,425	422	2.9900	1,262

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Exhibit 13.1

Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
11/14/2011	-	-	-		-
11/15/2011	2,000	-	2,000	2.5100	5,020
11/16/2011	2,500	2,045	455	2.4000	1,092
11/17/2011	2,600	800	1,800	3.0000	5,400
11/21/2011	8,895	6,200	2,695	2.8900	7,789
11/22/2011	4,178	2,000	2,178	2.4500	5,336
11/23/2011	2,450	2,100	350	2.1500	753
11/25/2011	7,984	2,500	5,484	2.1500	11,791
11/28/2011	4,503	3,400	1,103	2.1500	2,371
11/29/2011	9,964	4,000	5,964	1.9800	11,809
11/30/2011	8,342	5,833	2,509	1.8800	4,717
12/1/2011	37,934	25,300	12,634	2.2900	28,932
12/2/2011	1,780	500	1,280	2.1500	2,752
12/5/2011	9,600	6,800	2,800	2.1500	6,020
12/6/2011	2,782	1,734	1,048	2.0000	2,096
12/7/2011	15,964	10,564	5,400	1.9000	10,260
12/8/2011	7,705	6,610	1,095	2.2900	2,508
12/9/2011	4,396	3,500	896	2.1900	1,962
12/12/2011	2,095	895	1,200	1.9000	2,280
12/13/2011	500	-	500	1.7500	875
12/14/2011	4,820	2,995	1,825	1.6000	2,920
12/15/2011	29,305	8,850	20,455	1.7000	34,774
12/16/2011	30,523	7,000	23,523	1.4500	34,108
12/19/2011	7,955	-	7,955	1.4000	11,137
12/20/2011	3,625	-	3,625	1.4000	5,075
12/21/2011	7,200	-	7,200	1.3500	9,720
12/22/2011	1,438	-	1,438	1.3500	1,941
12/27/2011	2,836	-	2,836	1.2000	3,403
12/28/2011	22,822	-	22,822	1.1100	25,332
12/29/2011	62,867	8,000	54,867	1.1400	62,548
12/30/2011	123,097	18,100	104,997	1.3600	142,796
1/3/2012	22,148	8,100	14,048	1.7000	23,882
1/4/2012	29,065	11,200	17,865	2.0000	35,730
1/5/2012	3,500	1,500	2,000	2.0000	4,000
1/6/2012	900	-	900	1.8900	1,701
1/9/2012	2,835	500	2,335	1.7500	4,086
1/10/2012	1,480	100	1,380	1.8000	2,484
1/11/2012	558	558	-	1.7500	-
1/12/2012	11,971	1,521	10,450	1.6000	16,720
1/17/2012	750	-	750	1.7600	1,320
1/18/2012	6,500	-	6,500	1.5000	9,750
1/19/2012	3,446	-	3,446	1.4500	4,997
1/20/2012	9,486	-	9,486	1.7000	16,126
1/23/2012	8,510	-	8,510	1.5000	12,765
1/24/2012	7,010	-	7,010	1.4000	9,814
1/25/2012	22,044	100	21,944	1.3500	29,624
1/26/2012	6,860	-	6,860	1.1600	7,958
1/27/2012	2,400	-	2,400	1.2000	2,880
1/30/2012	21,278	400	20,878	1.2500	26,098
1/31/2012	14,175	300	13,875	1.3000	18,038
2/1/2012	700	-	700	1.3000	910
2/2/2012	4,540	-	4,540	1.3500	6,129
2/3/2012	7,278	750	6,528	1.4400	9,400
2/6/2012	1,700	-	1,700	1.4400	2,448
2/7/2012	6,846	300	6,546	1.4500	9,492
2/8/2012	4,925	100	4,825	1.4500	6,996
2/9/2012	3,454	200	3,254	1.4900	4,848
2/10/2012	2,500	100	2,400	1.5000	3,600

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Exhibit 13.1

Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
2/13/2012	5,280	-	5,280	1.3400	7,075
2/14/2012	7,107	600	6,507	1.2600	8,199
2/15/2012	2,980	-	2,980	1.1600	3,457
2/16/2012	18,000	-	18,000	1.4000	25,200
2/17/2012	2,400	-	2,400	1.4000	3,360
2/21/2012	2,517	-	2,517	1.3900	3,499
2/22/2012	3,708	-	3,708	1.3800	5,117
2/23/2012	2,100	100	2,000	1.4000	2,800
2/24/2012	10,620	-	10,620	1.4000	14,868
2/27/2012	5,200	200	5,000	1.3500	6,750
2/28/2012	1,450	-	1,450	1.3500	1,958
2/29/2012	15,885	2,700	13,185	1.2000	15,822
3/1/2012	2,175	1,100	1,075	1.3400	1,441
3/2/2012	2,765	600	2,165	1.4000	3,031
3/5/2012	1,935	1,100	835	1.4000	1,169
3/6/2012	1,390	200	1,190	1.3000	1,547
3/7/2012	8,857	400	8,457	1.3000	10,994
3/8/2012	9,900	1,600	8,300	1.3800	11,454
3/9/2012	11,460	8,700	2,760	1.3000	3,588
3/12/2012	3,600	300	3,300	1.3000	4,290
3/13/2012	11,100	8,000	3,100	1.2500	3,875
3/14/2012	10,281	5,550	4,731	1.2000	5,677
3/15/2012	18,047	8,450	9,597	1.2000	11,516
3/16/2012	5,234	2,784	2,450	1.2000	2,940
3/19/2012	4,426	1,416	3,010	1.3000	3,913
3/20/2012	6100	200	5,900	1.2600	7,434
3/21/2012	5700	200	5,500	1.1500	6,325
3/22/2012	14270	2,100	12,170	1.2200	14,847
3/23/2012	6507	1,450	5,057	1.2200	6,170
3/26/2012	9906	5,250	4,656	1.2000	5,587
3/27/2012	4700	-	4,700	1.2200	5,734
3/28/2012	1844	-	1,844	1.2200	2,250
3/29/2012	8000	200	7,800	1.1500	8,970
3/30/2012	13825	-	13,825	1.0800	14,931
4/2/2012	11676	5,006	6,670	1.1500	7,671
4/3/2012	33662	18,014	15,648	1.3000	20,342
4/4/2012	2703	-	2,703	1.2500	3,379
4/5/2012	800	500	300	1.2500	375
4/9/2012	20540	9,400	11,140	1.2000	13,368
4/10/2012	57369	28,900	28,469	1.1500	32,739
4/11/2012	17825	7,425	10,400	1.1000	11,440
4/12/2012	11300	6,500	4,800	1.1000	5,280
4/13/2012	113	-	113	1.0900	123
4/16/2012	5100	-	5,100	1.2000	6,120
4/17/2012	8997	700	8,297	1.1000	9,127
4/18/2012	400	400	-	1.1200	-
4/19/2012	1700	1,100	600	1.0500	630
4/20/2012	5000	-	5,000	1.0500	5,250
4/23/2012	14096	-	14,096	1.0500	14,801
4/24/2012	5810	-	5,810	1.0299	5,984
4/25/2012	5838	4,467	1,371	1.1000	1,508
4/26/2012	22095	8,133	13,962	1.2500	17,453
4/27/2012	-	-	-		-
4/30/2012	4250	650	3,600	1.1500	4,140
5/1/2012	13316	6,950	6,366	1.2500	7,958
5/2/2012	3786	700	3,086	1.2800	3,950
5/3/2012	2830	-	2,830	1.2500	3,538
5/4/2012	10765	1,700	9,065	1.3000	11,785

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Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
5/7/2012	5400	1,000	4,400	1.0900	4,796
5/8/2012	23800	8,700	15,100	1.1000	16,610
5/9/2012	12698	7,200	5,498	1.1000	6,048
5/10/2012	19131	7,300	11,831	1.0100	11,949
5/11/2012	48500	100	48,400	1.0800	52,272
5/14/2012	11428	-	11,428	1.0800	12,342
5/15/2012	15483	-	15,483	0.8500	13,161
5/16/2012	8500	-	8,500	0.9500	8,075
5/17/2012	250	-	250	0.9000	225
5/18/2012	13130	-	13,130	0.8992	11,806
5/21/2012	500	-	500	0.7500	375
5/22/2012	56101	12,000	44,101	0.7500	33,076
5/23/2012	12400	12,000	400	0.7500	300
5/24/2012	13949	-	13,949	0.7920	11,048
5/25/2012	6200	-	6,200	0.8820	5,468
5/29/2012	10100	-	10,100	0.9000	9,090
5/30/2012	28180	-	28,180	0.8800	24,798
5/31/2012	9732	-	9,732	0.8800	8,564
6/1/2012	3100	-	3,100	0.8700	2,697
6/4/2012	7000	-	7,000	0.8500	5,950
6/5/2012	-	-	-		-
6/6/2012	7680	-	7,680	1.0000	7,680
6/7/2012	9180	-	9,180	0.8700	7,987
6/8/2012	219	-	219	0.8500	186
6/11/2012	24093	12,300	11,793	0.9000	10,614
6/12/2012	14200	10,200	4,000	0.7801	3,120
6/13/2012	43400	600	42,800	0.6800	29,104
6/14/2012	247	100	147	0.6500	96
6/15/2012	47983	25,300	22,683	0.9000	20,415
6/18/2012	8020	300	7,720	0.8000	6,176
6/19/2012	27630	27,100	530	0.8700	461
6/20/2012	9300	5,900	3,400	0.5800	1,972
6/21/2012	2998	1,800	1,198	0.5900	707
6/22/2012	31100	11,700	19,400	0.6500	12,610
6/25/2012	12398	4,950	7,448	0.6000	4,469
6/26/2012	19000	5,000	14,000	0.6300	8,820
6/27/2012	100	-	100	0.5400	54
6/28/2012	-	-	-		-
6/29/2012	2635	-	2,635	0.5400	1,423
7/2/2012	-	-	-		-
7/3/2012	835	835	-	0.6200	-
7/5/2012	4105	4,000	105	0.6500	68
7/6/2012	1200	-	1,200	0.6500	780
7/10/2012	1698	998	700	0.6600	462
7/11/2012	2000	1,307	693	0.8500	589
7/12/2012	4625	1,995	2,630	0.8500	2,236
7/13/2012	14406	1,900	12,506	0.9000	11,255
7/16/2012	11000	-	11,000	0.8000	8,800
7/17/2012	5289	1,000	4,289	0.8500	3,646
7/18/2012	7100	3,600	3,500	0.7000	2,450
7/19/2012	7650	2,900	4,750	0.7000	3,325
7/20/2012	2750	-	2,750	0.7975	2,193
7/23/2012	500	-	500	0.6600	330
7/24/2012	1840	600	1,240	0.6200	769
7/25/2012	15384	100	15,284	0.6140	9,384
7/27/2012	7492	-	7,492	0.6200	4,645
7/30/2012	1700	-	1,700	0.7000	1,190
8/1/2012	-	-	-		-

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Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
8/2/2012	400	-	400	0.5900	236
8/6/2012	-	-	-		-
8/7/2012	385	-	385	0.6000	231
8/8/2012	2600	-	2,600	0.5900	1,534
8/9/2012	300	-	300	0.5900	177
8/10/2012	13195	-	13,195	0.5900	7,785
8/13/2012	-	-	-		-
8/14/2012	5190	-	5,190	0.7000	3,633
8/15/2012	1334	-	1,334	0.7500	1,001
8/16/2012	-	-	-		-
8/17/2012	-	-	-		-
8/20/2012	1550	-	1,550	0.6900	1,070
8/21/2012	28058	12,012	16,046	0.5100	8,183
8/22/2012	37838	20,988	16,850	0.3800	6,403
8/23/2012	12000	12,000	-	0.3900	-
8/24/2012	23050	5,700	17,350	0.4800	8,328
8/27/2012	15065	5,200	9,865	0.5000	4,933
8/28/2012	20711	18,000	2,711	0.4000	1,084
8/29/2012	5564	5,100	464	0.5000	232
8/30/2012	-	-	-		-
8/31/2012	15100	7,600	7,500	0.4900	3,675
9/5/2012	22291	5,125	17,166	0.3500	6,008
9/6/2012	106035	9,875	96,160	0.3600	34,618
9/7/2012	50443	-	50,443	0.3550	17,907
9/10/2012	16428	-	16,428	0.3000	4,928
9/11/2012	24600	-	24,600	0.4000	9,840
9/12/2012	4608	-	4,608	0.3950	1,820
9/13/2012	3225	2,525	700	0.3800	266
9/14/2012	25073	19,275	5,798	0.3400	1,971
9/17/2012	2485	100	2,385	0.4900	1,169
9/18/2012	-	-	-		-
9/19/2012	7930	7,150	780	0.4700	367
9/20/2012	27390	17,390	10,000	0.4700	4,700
9/21/2012	87634	22,896	64,738	0.3000	19,421
9/24/2012	30400	19,550	10,850	0.3000	3,255
9/25/2012	18200	-	18,200	0.3000	5,460
9/26/2012	8586	8,586	-	0.3000	-
9/27/2012	16000	6,000	10,000	0.2200	2,200
9/28/2012	2100	-	2,100	0.2500	525
10/1/2012	10000	-	10,000	0.2500	2,500
10/2/2012	15700	200	15,500	0.2300	3,565
10/3/2012	2000	200	1,800	0.2350	423
10/4/2012	5927	-	5,927	0.2500	1,482
10/5/2012	21300	15,200	6,100	0.2300	1,403
10/8/2012	28650	17,200	11,450	0.2400	2,748
10/9/2012	180	-	180	0.2210	40
10/11/2012	-	-	-		-
10/15/2012	27,430	-	27,430	0.2800	7,680
10/16/2012	1,000	-	1,000	0.3300	330
10/18/2012	3,000	-	3,000	0.3200	960
10/22/2012	16,954	-	16,954	0.3200	5,425
10/23/2012	-	-	-		-
10/24/2012	18,506	-	18,506	0.3200	5,922
10/25/2012	1,000	-	1,000	0.3200	320
10/26/2012	-	-	-		-
10/31/2012	26,479	-	26,479	0.3700	9,797
11/1/2012	12,800	-	12,800	0.3400	4,352
11/2/2012	8,700	-	8,700	0.2950	2,567

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Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
11/5/2012	-	-	-		-
11/6/2012	3,000	-	3,000	0.2300	690
11/7/2012	5,000	-	5,000	0.2900	1,450
11/8/2012	2,000	-	2,000	0.2350	470
11/9/2012	18,198	-	18,198	0.3074	5,594
11/12/2012	3,810	-	3,810	0.3074	1,171
11/13/2012	10,597	-	10,597	0.2900	3,073
11/14/2012	22,400	-	22,400	0.2800	6,272
11/15/2012	-	-	-		-
11/19/2012	300	-	300	0.3200	96
11/20/2012	22,703	-	22,703	0.2500	5,676
11/21/2012	9,805	-	9,805	0.2500	2,451
11/23/2012	-	-	-		-
11/26/2012	105	-	105	0.2420	25
11/27/2012	9,339	-	9,339	0.3000	2,802
11/30/2012	8,800	-	8,800	0.3000	2,640
12/3/2012	-	-	-		-
12/5/2012	10,000	-	10,000	0.3000	3,000
12/6/2012	-	-	-		-
12/10/2012	100	-	100	0.2600	26
12/12/2012	10,750	-	10,750	0.2700	2,903
12/13/2012	21,322	-	21,322	0.2900	6,183
12/14/2012	3,860	-	3,860	0.3290	1,270
12/17/2012	2,500	-	2,500	0.3300	825
12/18/2012	23,260	-	23,260	0.3800	8,839
12/19/2012	19,748	-	19,748	0.4300	8,492
12/20/2012	-	-	-		-
12/21/2012	2,000	-	2,000	0.3900	780
12/26/2012	-	-	-		-
12/28/2012	100	-	100	0.3300	33
12/31/2012	7,066	-	7,066	0.3010	2,127
1/2/2013	535	-	535	0.3000	161
1/3/2013	-	-	-		-
1/7/2013	120	-	120	0.3300	40
1/8/2013	-	-	-		-
1/9/2013	-	-	-		-
1/10/2013	1,852	-	1,852	0.4100	759
1/14/2013	-	-	-		-
1/15/2013	14,450	-	14,450	0.3500	5,058
1/17/2013	500	-	500	0.3300	165
1/18/2013	2,379	-	2,379	0.4400	1,047
1/22/2013	5,277	-	5,277	0.3500	1,847
1/23/2013	8,100	-	8,100	0.4300	3,483
1/24/2013	140	-	140	0.3000	42
1/25/2013	140	-	140	0.4200	59
1/28/2013	9,080	-	9,080	0.4100	3,723
1/29/2013	3,000	-	3,000	0.4100	1,230
1/30/2013	-	-	-		-
2/1/2013	-	-	-		-
2/4/2013	2,729	-	2,729	0.4100	1,119
2/5/2013	11,525	-	11,525	0.2900	3,342
2/6/2013	2,775	-	2,775	0.4000	1,110
2/7/2013	1,711	-	1,711	0.4000	684
2/8/2013	10,300	-	10,300	0.3900	4,017
2/11/2013	2,378	-	2,378	0.4100	975
2/12/2013	25,000	-	25,000	0.4100	10,250
2/14/2013	20,125	-	20,125	0.3500	7,044
2/19/2013	9,372	-	9,372	0.3290	3,083

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Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
2/20/2013	3,025	-	3,025	0.3900	1,180
2/21/2013	760	-	760	0.3900	296
2/22/2013	2,750	-	2,750	0.3900	1,073
2/25/2013	-	-	-		-
2/26/2013	1,784	-	1,784	0.3900	696
2/27/2013	-	-	-		-
3/1/2013	900	-	900	0.3800	342
3/5/2013	5,550	-	5,550	0.3700	2,054
3/6/2013	11,219	-	11,219	0.3900	4,375
3/7/2013	10,000	-	10,000	0.3400	3,400
3/8/2013	-	-	-		-
3/11/2013	6,878	-	6,878	0.3400	2,339
3/12/2013	14,165	-	14,165	0.3900	5,524
3/14/2013	9,297	-	9,297	0.3000	2,789
3/15/2013	150	-	150	0.3900	59
3/18/2013	-	-	-		-
3/20/2013	13,400	-	13,400	0.3300	4,422
3/25/2013	10,251	-	10,251	0.3000	3,075
3/26/2013	7,035	-	7,035	0.3000	2,111
3/27/2013	275	-	275	0.3000	83
3/28/2013	7,991	-	7,991	0.3000	2,397
4/1/2013	-	-	-		-
4/2/2013	7,109	-	7,109	0.3500	2,488
4/3/2013	18,340	-	18,340	0.2700	4,952
4/4/2013	20,321	-	20,321	0.3000	6,096
4/5/2013	-	-	-		-
4/8/2013	36,074	-	36,074	0.2200	7,936
4/9/2013	25,240	-	25,240	0.2200	5,553
4/10/2013	6,414	-	6,414	0.3500	2,245
4/11/2013	2,400	-	2,400	0.2590	622
4/12/2013	-	-	-		-
4/15/2013	-	-	-		-
4/18/2013	1,300	-	1,300	0.2500	325
4/22/2013	-	-	-		-
4/23/2013	12,000	-	12,000	0.1600	1,920
4/24/2013	650	-	650	0.2499	162
4/25/2013	1,000	-	1,000	0.2500	250
4/29/2013	-	-	-		-
4/30/2013	1,100	-	1,100	0.1800	198
5/1/2013	350	-	350	0.2500	88
5/3/2013	11,700	-	11,700	0.1800	2,106
5/6/2013	4,500	-	4,500	0.1610	725
5/7/2013	8,080	-	8,080	0.2500	2,020
5/8/2013	430	-	430	0.2500	108
5/9/2013	5,153	-	5,153	0.2500	1,288
5/13/2013	12,395	-	12,395	0.2500	3,099
5/14/2013	-	-	-		-
5/15/2013	-	-	-		-
5/16/2013	11,661	-	11,661	0.2500	2,915
5/20/2013	-	-	-		-
5/21/2013	13,498	-	13,498	0.2000	2,700
5/22/2013	5,000	-	5,000	0.1750	875
5/23/2013	6,600	-	6,600	0.2495	1,647
5/28/2013	1,534	-	1,534	0.1605	246
5/29/2013	-	-	-		-
5/30/2013	-	-	-		-
5/31/2013	1,500	-	1,500	0.2000	300
6/4/2013	5,500	-	5,500	0.1800	990

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Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
6/6/2013	2,850	-	2,850	0.2300	656
6/7/2013	2,181	-	2,181	0.2300	502
6/10/2013	3,000	-	3,000	0.2300	690
6/11/2013	3,530	-	3,530	0.2400	847
6/12/2013	-	-	-		-
6/13/2013	20,200	-	20,200	0.1600	3,232
6/14/2013	3,735	-	3,735	0.2495	932
6/17/2013	6,250	-	6,250	0.2400	1,500
6/18/2013	6,825	-	6,825	0.2000	1,365
6/20/2013	59,150	-	59,150	0.2400	14,196
6/21/2013	20,591	-	20,591	0.2370	4,880
6/24/2013	400	-	400	0.2000	80
6/25/2013	5,000	-	5,000	0.2000	1,000
6/26/2013	5,000	-	5,000	0.2020	1,010
6/27/2013	3,000	-	3,000	0.2000	600
7/1/2013	2,535	-	2,535	0.1600	406
7/5/2013	5,400	-	5,400	0.2300	1,242
7/8/2013	500	-	500	0.2300	115
7/9/2013	16,125	-	16,125	0.2500	4,031
7/10/2013	55,754	-	55,754	0.3500	19,514
7/11/2013	13,750	-	13,750	0.3400	4,675
7/12/2013	10,391	-	10,391	0.4000	4,156
7/15/2013	22,877	-	22,877	0.3800	8,693
7/16/2013	4,867	-	4,867	0.3750	1,825
7/17/2013	100	-	100	0.4000	40
7/18/2013	8,450	-	8,450	0.3500	2,958
7/19/2013	7,930	-	7,930	0.3500	2,776
7/22/2013	6,025	-	6,025	0.3300	1,988
7/23/2013	24,743	-	24,743	0.3500	8,660
7/24/2013	12,450	-	12,450	0.2800	3,486
7/25/2013	4,551	-	4,551	0.3000	1,365
7/26/2013	5,000	-	5,000	0.3800	1,900
7/29/2013	21,648	-	21,648	0.2900	6,278
7/30/2013	400	-	400	0.2900	116
8/1/2013	4,350	-	4,350	0.2900	1,262
8/2/2013	9,978	-	9,978	0.2900	2,894
8/5/2013	8,550	-	8,550	0.3000	2,565
8/6/2013	12,436	-	12,436	0.2900	3,606
8/7/2013	5,300	-	5,300	0.2950	1,564
8/8/2013	256	-	256	0.2300	59
8/13/2013	309	-	309	0.2900	90
8/14/2013	4,000	-	4,000	0.2300	920
8/16/2013	9,239	-	9,239	0.2300	2,125
8/19/2013	1,000	-	1,000	0.2300	230
8/21/2013	2,750	-	2,750	0.2300	633
8/22/2013	2,500	-	2,500	0.2100	525
8/23/2013	-	-	-		-
8/28/2013	-	-	-		-
8/29/2013	2,500	-	2,500	0.2100	525
8/30/2013	500	-	500	0.2600	130
9/3/2013	2,702	-	2,702	0.2100	567
9/6/2013	2,500	-	2,500	0.2100	525
9/9/2013	-	-	-		-
9/10/2013	1,229	-	1,229	0.2000	246
9/11/2013	7,500	-	7,500	0.2400	1,800
9/12/2013	100	-	100	0.2010	20
9/13/2013	7,450	-	7,450	0.2400	1,788
9/16/2013	6,310	-	6,310	0.4000	2,524

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Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
9/18/2013	2,605	-	2,605	0.3250	847
9/19/2013	2,827	-	2,827	0.2500	707
9/20/2013	-	-	-		-
9/23/2013	2,500	-	2,500	0.2700	675
9/24/2013	20,250	-	20,250	0.2700	5,468
9/25/2013	2,288	-	2,288	0.2500	572
9/26/2013	12,710	-	12,710	0.3000	3,813
9/27/2013	728	-	728	0.2200	160
10/1/2013	-	-	-		-
10/2/2013	400	-	400	0.2200	88
10/3/2013	-	-	-		-
10/4/2013	1,400	-	1,400	0.4000	560
10/10/2013	500	-	500	0.2250	113
10/11/2013	3,000	-	3,000	0.3100	930
10/15/2013	1,500	-	1,500	0.3100	465
10/17/2013	-	-	-		-
10/18/2013	-	-	-		-
10/21/2013	4,500	-	4,500	0.2500	1,125
10/22/2013	3,000	-	3,000	0.2800	840
10/23/2013	-	-	-		-
10/24/2013	300	-	300	0.2300	69
10/25/2013	2,150	-	2,150	0.2800	602
10/28/2013	3,100	-	3,100	0.2800	868
10/29/2013	1,350	-	1,350	0.2260	305
10/30/2013	-	-	-		-
10/31/2013	2,500	-	2,500	0.2400	600
11/1/2013	500	-	500	0.2500	125
11/4/2013	27,827	-	27,827	0.3000	8,348
11/5/2013	1,981	-	1,981	0.3400	674
11/6/2013	10,989	-	10,989	0.3300	3,626
11/7/2013	-	-	-		-
11/11/2013	650	-	650	0.3400	221
11/13/2013	-	-	-		-
11/15/2013	10,500	-	10,500	0.3388	3,557
11/18/2013	2,310	-	2,310	0.2800	647
11/19/2013	22,829	-	22,829	0.3000	6,849
11/20/2013	-	-	-		-
11/21/2013	900	-	900	0.3388	305
11/22/2013	-	-	-		-
11/25/2013	8,105	-	8,105	0.3388	2,746
11/26/2013	1,804	-	1,804	0.2015	364
11/27/2013	-	-	-		-
11/29/2013	-	-	-		-
12/2/2013	1,500	-	1,500	0.2888	433
12/3/2013	1,000	-	1,000	0.2888	289
12/4/2013	-	-	-		-
12/6/2013	8,054	-	8,054	0.2780	2,239
12/9/2013	100	-	100	0.2220	22
12/10/2013	7,205	-	7,205	0.2779	2,002
12/11/2013	13	-	13	0.2589	3
12/12/2013	627	-	627	0.2400	150
12/13/2013	5,700	-	5,700	0.2779	1,584
12/16/2013	5,718	-	5,718	0.2779	1,589
12/17/2013	700	-	700	0.2779	195
12/18/2013	510	-	510	0.2300	117

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Exhibit 13.1

Arete Industries - Arete Share Volume and Dollar Volume Before, During, and After Mr. Pollack's Wash Trading Period, Excluding Mr. Pollack's Trades

Date [1]	Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Share Price ($) [3]	Dollar Volume ($)
12/19/2013	13,004	-	13,004	0.3200	4,161
12/20/2013	5,528	-	5,528	0.2100	1,161
12/23/2013	3,156	-	3,156	0.3100	978
12/26/2013	5,435	-	5,435	0.2200	1,196
12/27/2013	159	-	159	0.2400	38
12/30/2013	1,130	-	1,130	0.3000	339
12/31/2013	3,012	-	3,012	0.2200	663

Trading Period	Average Daily Share Volume [1]	Less: Pollack's Volume [2]	Share Volume Less Pollack's Volume	Average Share Price ($) [3]	Average Daily Dollar Volume ($)
Pre-Pollack Period (1/1/2010 – 12/30/2010)	482,566	-	482,566	$ 0.012	$ 6,269
Pollack Period Pre-Split (1/26/2011 – 4/17/2011)	1,242,082	121,716	1,120,366	$ 0.062	$ 19,425
Pollack Period Post-Split (4/18/2011 – 6/19/2012)	11,299	4,852	6,447	$ 2.62	$ 14,315
Post-Pollack Period (10/9/2012 – 12/31/2013)	5,883	-	5,883	$ 0.29	$ 1,748

Notes:
(1) See Exhibit 11.0.
(2) See Exhibit 8.3.
(3) See Exhibit 13.0.

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Exhibit 14.0

Restricted Stock Valuation - Selected Discount for Lack of Marketability

	FMV [1]	Pluris [2]
DLOM	32.1%	33.1%
Selected DLOM [3]	32.0%	

Notes:

(1) See Exhibit 14.1.
(2) See Exhibit 14.2.
(3) Selected DLOM to be 32.0%.

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Exhibit 14.1

Restricted Stock Valuation - FMV Restricted Stock Study DLOM Calculator

$ in thousands except Ratios and Volatility

	Inputs [1]	FMV Study™ Quintile [2]	Discount Indication [2]	FMV Suggested Weight [2]
Size Characteristics				
Market Value	28,281	5th Quintile	35.4%	2
Revenues	314	5th Quintile	22.5%	1
Total Assets	5,860	5th Quintile	38.4%	3
Balance Sheet Risk Characteristics				
Shareholders' Equity	3,590	5th Quintile	32.4%	2
Market-To-Book Ratio	7.9	2nd Quintile	25.0%	1
Profitability Characteristics				
Net Profit Margin	NA	NA	NA	0
Market Risk Characteristics				
Volatility	168.1%	5th Quintile	28.9%	3
Average			30.4%	
Weighted Average			32.1%	

Notes:

(1) See Exhibit 15.0.

(2) Output from the FMV DLOM Calculator which was accessed on March 17, 2015.

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Exhibit 14.2

Restricted Stock Valuation - Pluris DLOM Database

Inputs	Median Discount [1]	FMV Suggested Weight [2]
Assets	50.5%	3
Revenue	18.0%	1
Equity	14.9%	2
Market Cap/Enterprise Value	18.9%	2
Price to Book Value / Market to Book Ratio	10.4%	1
Volatility [3]	50.0%	3
Weighted Average	33.1%	

Notes:

(1) Output from the Pluris DLOM Database which was accessed on April 2, 2015.

(2) See Exhibit 14.1.

(3) See Exhibit 14.3. Arete's volatility fell within the quartile with a 50.0% median discount.

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Exhibit 14.3

Restricted Stock Valuation - Pluris DLOM Database Volatility Quartiles [1]

Quartile No.	Issuer Name	Volatility	Common Stock Discount	Common Stock Discount - Quartile Min.	Max.	Median
1	Atlas Pipeline Partners, L.P.	19.0%	9.9%	0.0%	34.6%	8.8%
	ONEOK Partners, L.P.	21.0%	2.8%			
	CreXus Investment Corp.	24.0%	0.6%			
	Atlas Pipeline Holdings, L.P.	27.0%	4.4%			
	Central Federal Corporation	34.0%	19.4%			
	Stifel Financial Corp.	34.0%	34.6%			
	Ormat Technologies Inc.	35.0%	8.5%			
	Bristow Group, Inc.	38.0%	3.2%			
	Ormat Technologies Inc.	39.0%	11.8%			
	Atlas Energy Resources LLC	40.0%	0.0%			
	Gold Resource Corporation	49.0%	9.0%			
	Theravance Inc	52.0%	10.7%			
2.	Unigene Laboratories, Inc.	52.0%	2.1%	2.0%	35.0%	10.9%
	Gold Resource Corporation	53.0%	16.7%			
	Enterprise Products Partners L.P.	54.0%	7.2%			
	Community Bancorp Inc.	56.0%	3.9%			
	Tower Financial Corporation	67.0%	2.0%			
	Odyssey Marine Exploration, Inc.	69.0%	20.6%			
	WidePoint Corporation	69.0%	12.8%			
	PS Business Parks, Inc.	73.0%	5.2%			
	Alanco Technologies, Inc.	76.0%	19.4%			
	Ladenburg Thalmann Financial Services	85.0%	35.0%			
	PURE Bioscience, Inc.	86.0%	17.0%			
	TTC Technology Corp.	87.0%	9.0%			
3.	Mitek Systems, Inc.	92.0%	7.1%	4.3%	65.5%	8.6%
	Idenix Pharmaceuticals, Inc.	95.0%	26.7%			
	Gold Resource Corporation	97.0%	4.3%			
	Rand Capital Corporation	97.0%	8.8%			
	BMB Munai, Inc.	101.0%	8.3%			
	Regeneron Pharmaceuticals, Inc.	110.0%	4.8%			
	Chimera Investment Corporation	119.0%	25.0%			
	Chimera Investment Corporation	120.0%	7.7%			
	Chimera Investment Corporation	120.0%	6.4%			
	Pressure BioSciences, Inc.	124.0%	11.3%			
	MDI Inc.	125.0%	26.9%			
	Cereplast, Inc.	129.0%	65.5%			
4.	Opko Health, Inc.	129.0%	16.0%	2.0%	86.1%	50.0%
	TearLab Corporation	138.0%	18.9%			
	Profile Technologies, Inc.	166.0%	67.2%			
	Q Comm International, Inc.	175.0%	51.0%			
	Global Pharmatech, Inc.	193.0%	35.5%			
	Blackwater Midstream Corp.	199.0%	50.0%			
	Pacific Blue Energy Corp.	280.0%	2.0%			
	Vanity Events Holding, Inc.	297.0%	86.1%			
	TOMI Environmental Solutions, Inc.	324.0%	41.1%			
	Vanity Events Holding, Inc.	404.0%	85.7%			
	IElement Corporation	633.0%	61.8%			

Notes:

(1) See Pluris DLOM Database output and Exhibit 14.4. The Pluris DLOM Database was accessed on April 2, 2015.

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Exhibit 14.4

Restricted Stock Valuation - Pluris DLOM Database Filtered Results [1]

Issuer Data					Financial Data ($ Millions)									
Issuer Name	Exchange	Issue Date	Low-Volume Stock (Y/N)	Penny Stock (Y/N)	Total Assets (LQ)	Total Revenues (LTM)	Total Equity (LQ)	Market Capitalization ($)	Market to Book Ratio	Registration Rights	Volatility	Number of Warrants	Block Size (Shares Outstanding)	Common Stock Discount
Atlas Pipeline Partners, L.P.	NYSE	6/24/08	N	N	2,943.00	989.00	1,190.00	1,805,980,000	1.500	NR	19.0%		3.0%	9.9%
ONEOK Partners, L.P.	NYSE	3/14/08	N	N	6,112.00	5,819.00	2,195.00	3,135,650,000	1.400	NR	21.0%		9.0%	2.8%
CreXus Investment Corp.	NYSE	4/1/11	N	N	1,259.00	25.00	866.00	846,000,000	0.980	NR	24.0%		6.4%	0.6%
Atlas Pipeline Holdings, L.P.	NYSE	6/24/08	N	N	2,943.00	826.00	89.00	929,630,000	10.400	NR	27.0%		1.1%	4.4%
Central Federal Corporation	NASDAQ-CM	7/18/03	N	N	112.00	7.00	21.00	23,930,000	1.100	NR	34.0%		14.4%	19.4%
Stifel Financial Corp.	NYSE	1/23/06	N	N	832.00	270.00	155.00	382,760,000	2.500	NR	34.0%		9.5%	34.6%
Ormat Technologies Inc.	NYSE	10/26/07	N	N	1,182.00	292.00	455.00	2,117,880,000	4.700	NR	35.0%		0.9%	8.5%
Bristow Group, Inc.	NYSE Amex	6/18/08	N	N	1,977.00	1,040.00	967.00	1,365,520,000	1.400	NR	38.0%		1.0%	3.2%
Ormat Technologies Inc.	NYSE	1/8/08	N	N	1,262.00	296.00	618.00	2,261,180,000	3.700	NR	39.0%		1.6%	11.8%
Atlas Energy Resources LLC	NYSE	5/5/08	N	N	1,909.00	641.00	731.00	2,549,820,000	3.500	NR	40.0%		1.0%	0.0%
Gold Resource Corporation	OTC BB	5/26/10	N	N	21.00		18.00	508,940,000	27.930	NR	49.0%		1.3%	9.0%
Theravance Inc	NASDAQ-GM	11/29/10	N	N	213.00	21.00	-141.00	1,627,620,000		NR	52.0%		8.2%	10.7%
Unigene Laboratories, Inc.	OTC BB	5/10/08	N	N	16.00	18.00	-18.00	166,730,000		NR	52.0%		1.2%	2.1%
Gold Resource Corporation	OTC BB	3/8/10	N	N	23.00		20.00	497,320,000	24.900	NR	53.0%		1.2%	16.7%
Enterprise Products Partners L.P.	NYSE	9/8/09	N	N	19,021.00	16,813.00	6,309.00	12,527,240,000	2.000	NR	54.0%		1.3%	7.2%
Community Bancorp Inc.	NASDAQ-GM	8/1/01	N	N	325.00	28.00	13.00	18,420,000	1.430	NR	56.0%		15.1%	3.9%
Tower Financial Corporation	NASDAQ-GM	8/25/10	N	N	658.00	38.00	49.00	27,370,000	0.560	NR	67.0%		9.8%	2.0%
Odyssey Marine Exploration, Inc.	NASDAQ-CM	5/22/09	N	N	26.00	4.00	15.00	197,900,000	13.600	NR	69.0%		3.1%	20.6%
WidePoint Corporation	NYSE Amex	5/2/08	N	N	21.00	18.00	9.00	63,290,000	7.200	NR	69.0%		4.4%	12.8%
PS Business Parks, Inc.	NYSE	8/14/09	N	N	1,400.00	281.00	1,068.00	1,171,600,000	1.100	NR	73.0%		1.6%	5.2%
Alanco Technologies, Inc.	NASDAQ-CM	4/4/07	N	N	28.00	17.00	15.00	46,720,000	3.100	NR	76.0%		3.3%	19.4%
Ladenburg Thalmann Financial Services	NYSE Amex	6/15/10	N	N	94.00	161.00	35.00	256,970,000	7.310	NR	85.0%		7.7%	35.0%
PURE Bioscience, Inc.	NASDAQ-CM	10/25/10	N	N	6.00	1.00	5.00	93,550,000	17.340	NR	86.0%		3.0%	17.0%
TTC Technology Corp.	NASDAQ-CM	3/26/02	N	N	8.00		5.00	32,620,000	6.310	NR	87.0%		4.2%	9.0%
Mitek Systems, Inc.	OTC BB	5/6/11	N	N	6.00	7.00	3.00	115,820,000	35.700	NR	92.0%		12.2%	7.1%
Idenix Pharmaceuticals, Inc.	NASDAQ-GM	4/13/11	N	N	55.00	12.00	-41.00	356,180,000		NR	95.0%		1.9%	26.7%
Gold Resource Corporation	OTC BB	6/30/09	N	N	7.00	0.00	6.00	171,780,000	27.100	NR	97.0%		10.8%	4.3%
Rand Capital Corporation	NASDAQ-CM	9/4/09	N	N	31.00	2.00	20.00	21,450,000	1.100	NR	97.0%		16.1%	8.8%
BMB Munai, Inc.	OTC BB	3/9/05	N	N	54.00		46.00	155,400,000	3.400	NR	101.0%		9.8%	8.3%
Regeneron Pharmaceuticals, Inc.	NASDAQ-GM	9/5/03	N	N	396.00	32.00	138.00	839,120,000	6.100	NR	110.0%		5.3%	4.8%
Chimera Investment Corporation	NYSE	10/29/08	N	N	1,372.00	83.00	241.00	482,010,000	2.000	NR	119.0%		6.8%	25.0%
Chimera Investment Corporation	NYSE	4/21/09	N	N	1,676.00	110.00	433.00	1,420,740,000	3.300	NR	120.0%		5.4%	7.7%
Chimera Investment Corporation	NYSE	5/2/09	N	N	1,676.00	110.00	433.00	1,503,800,000	3.500	NR	120.0%		1.1%	6.4%
Pressure BioSciences, Inc.	NASDAQ-GM	12/6/01	N	N	21.00	21.00	12.00	17,220,000	1.400	NR	124.0%		8.9%	11.3%
MDI Inc.	NASDAQ-GM	10/15/01	N	N	133.00	171.00	82.00	30,390,000	0.370	NR	125.0%		16.7%	26.9%
Cereplast, Inc.	OTC BB	3/26/10	N	N	7.00	3.00	5.00	49,820,000	9.600	NR	129.0%		7.6%	65.5%
Opko Health, Inc.	NYSE Amex	5/26/09	N	N	19.00	9.00	-8.00	262,740,000		NR	129.0%		12.3%	16.0%
TearLab Corporation	NASDAQ-CM	1/8/10	N	N	10.00		7.00	11,250,000	1.700	NR	138.0%		24.7%	18.9%
Profile Technologies, Inc.	OTC BB	8/15/08	N	N	-	0.00	-1.00	39,290,000		NR	166.0%		15.1%	67.2%
Q Comm International, Inc.	OTC BB	2/15/02	N	N	2.00		-1.00	25,810,000		NR	175.0%		13.6%	51.0%
Global Pharmatech, Inc.	OTC BB	4/28/06	N	N	12.00	3.00	7.00	28,280,000	4.000	NR	193.0%		21.5%	35.5%
Blackwater Midstream Corp.	OTC BB	8/13/08	N	N	2.00	0.00	2.00	99,420,000	60.300	NR	199.0%		7.8%	50.0%
Pacific Blue Energy Corp.	OTC BB	8/4/10	N	N	2.00	0.00	2.00	38,100,000	16.680	NR	280.0%		5.1%	2.0%
Vanity Events Holding, Inc.	OTC BB	9/17/09	N	N	-	0.00	-1.00	49,270,000		NR	297.0%		14.5%	86.1%
TOMI Environmental Solutions, Inc.	OTC BB	2/27/09	N	N	1.00	0.00	0.00	295,960,000		NR	324.0%		1.0%	41.1%
Vanity Events Holding, Inc.	OTC BB	9/1/09	N	N	-	0.00	-1.00	47,900,000		NR	404.0%		12.8%	85.7%
IElement Corporation	OTC BB	12/31/01	N	N	3.00	2.00	1.00	28,130,000	22.980	NR	633.0%		8.5%	61.8%

Notes:

(1) See Pluris DLOM Database output. The Pluris DLOM Database was accessed on April 2, 2015.

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Exhibit 15.0

Arete Industries Financials and Stock Price Volatility

$ in Millions, except Volatility and Ratios

		Arete Industries Financials		
		Q2 2011	Q3 2011	Weighted Average [7]
1.	Market Capitalization [1]	$ 32.96	$ 23.29	$ 28.28
2.	Total Assets [2]	$ 1.24	$ 10.79	$ 5.86
3.	Total Equity [2]	$ 0.07	$ 7.34	$ 3.59
4.	Volatility [3]	170.3%	165.7%	168.1%
5.	Revenues [4]	$ 0.11	$ 0.51	$ 0.31
6.	MTB Ratio [5]			7.9

Weights [6]		
Quarter	Shares	Weight
Q2 2011	320,000	51.6%
Q3 2011	300,000	48.4%
Total	620,000	100.0%

Notes:

(1) Bloomberg.

(2) See Arete Industries 10-Q Dated June 30, 2011, p. 3 and Arete Industries 10-Q Dated September 30, 2011, p. 3.

(3) Bloomberg. Used the weighted average of the adjusted 360 day historical volatility as of Q2 2011 and Q3 2011, based on guidance by FMV Opinions to users accessing the FMV DLOM calculator. "For public companies, use trailing 12-month daily volatility, expressed as a percent." See FMV Restricted Stock Study 2012 Companion Guide, p. 24.

(4) These values are the 12 month revenues for the periods ending Q2 and Q3. See Exhibit 15.1.

(5) The FMV Restricted Stock Study DLOM Calculator calculated the MTB ratio to be 7.9x.

(6) For share quantities, see SEC-CIS-E-0005427-42 and Exhibit 15.2.

(7) Since Pollack received 620,000 of 665,000 restricted shares from the 4/28/2011 to 8/23/2011 time period, the quarterly values were weighted accordingly based on the number of shares received in each quarter. See Weights table.

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Exhibit 15.1

ARETE Industries Key DLOM Variable Inputs [1] - Revenues

$ in Millions

	2010			
	Q3		Q4	
	3 Months Ended Q3 [1]	9 Months Ended Q3 [1]	3 Months Ended Q4 [2]	2010 Year End [3]
Quarterly Revenues	$ 0.03	$ 0.14	$ 0.03	$ 0.17

	2011		
	3 Months Ended Q1 [4]	3 Months Ended Q2 [5]	3 Months Ended Q3 [6]
Quarterly Revenues	$ 0.03	$ 0.02	$ 0.44
12 Months Revenue ending Q2 2011:	$ 0.11		
12 Months Revenue ending Q3 2011:	$ 0.51		

Notes:

(1) Arete Industries 10-Q Dated September 30, 2011, p. 4.
(2) Calculated as [2010 Year End - 9 Months Ended Q3].
(3) Arete Industries 10-K for the year ended December 31, 2011, p. 34.
(4) Arete Industries 10-Q Dated March 31, 2011, p. 4.
(5) Arete Industries 10-Q Dated June 30, 2011, p. 4.
(6) Arete Industries 10-Q Dated September 30, 2011, p. 4. Does not include gain of sale of oil & natural gas assets.

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Exhibit 15.2

ARETE Industries Key DLOM Variable Inputs [1] - Block Size

Pollack-Controlled Entity	Issue Date	Restricted Stock Shares	Outstanding Shares [2]	Weight [3]
Toro Holdings	4/28/2011	100,000	7,664,476	1.3%
Toro Holdings	6/16/2011	100,000	7,664,476	1.3%
Giddy-Up Partners	6/16/2011	120,000	7,664,476	1.6%
Giddy-Up Partners	8/1/2011	100,000	7,764,476	1.3%
Bhog Partners	8/23/2011	200,000	7,764,476	2.6%
Total		620,000	7,764,476	8.0%
Average				1.6%

Notes:

(1) See SEC-CIS-E-0005427-42 at SEC-CIS-E-0005428, 5432, and 5436.

(2) Arete's common shares outstanding, as of Q2 and Q3 2011, depending on when the shares were received by the Pollack-controlled entities. See Arete Industries 10-Q dated June 30, 2011, p. 5, and Arete Industries 10-Q dated September 30, 2011, p. 5.

(3) Calculated as [Restricted Stock Shares / Outstanding Shares].

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Exhibit 16.0

Restricted Stock Studies Summary

	Study	Study Date	Type	Period Covered	Number of Observations	Discount Mean	Discount Median
(1)	SEC Institutional Investor Study	1971	Government	'66-'69	398	24.0%	
(2)	Gelman	1972	Private	'68-'70	89	33.0%	33.0%
(3)	Moroney	1973	Private	'68-'70	145	35.6%	33.0%
(4)	Maher	1976	Private	'69-'73	34	35.5%	33.3%
(5)	Trout	1977	Private	'68-'70	60	35.5%	
(6)	Standard Research Consultants	1983	Private	'78-'82	28		45.0%
(7)	Johnson & Racette	1981	Private	'67-'73	86	34.0%	
(8)	Williamette Management Associates	1989	Private	'81-'84	33		31.2%
(9)	Silber	1991	Private	'81-'88	69	33.8%	35.0%
(10)	Wruck - Registered	1989	Academic	'79-'84	36	-4.1%	1.8%
(11)	Hertzel & Smith	1993	Academic	'80-'87	106	20.1%	13.3%
(12)	Management Planning	1997	Private	'80-'95	49	27.7%	28.8%
(13)	Johnson	1999	Private	'91-'95	72	20.2%	
(14)	Columbia Financial Advisors	2000	Private	'96-'97	23	21.0%	14.0%
(15)	Columbia Financial Advisors	2000	Private	'97-'98	15	13.0%	9.0%
(16)	Bajaj, Denis, Ferris, Sarin - Registered	2001	Academic	'90-'95	37	14.0%	9.9%
(17)	Hertzel, Lemmon Linck & Rees	2001	Academic	'80-'96	404	16.5%	13.4%
(18)	Krishnamurthy, Dpindt, Subramanium, Woidtke - Restricted	2004	Academic	'83-'92	75	34.0%	
(19)	Wu	2004	Academic	'86-'97	301	8.7%	19.8%
(20)	FMV Opinions	2005	Private	'80-'05	471	22.1%	
(21)	Barclay, Holderness, Sheehan	2006	Academic	'79-'97	594	18.7%	17.4%
(22)	Brophy, Ouimat, Sialm - Hedge Funds	2006	Academic	'95-'02	586	14.1%	
(23)	Brophy, Ouimat, Sialm - Other Investors	2006	Academic	'95-'02	1,559	9.0%	
(24)	Meidan	2006	Academic	'96-'06	1,726	9.8%	
(25)	Verdasca	2007	Academic	'00-'06	711	9.7%	10.1%
(26)	Wruck, Wu - 10 days prior	2009	Academic	'80-'99	1,854	11.3%	11.0%
(27)	Floros, Sapp	2010	Academic	'95-'08	14,391		10.8%
(28)	Chaplinsky, Haushalter - Purchase discount only	2010	Academic	'95-'00	382	18.7%	17.3%
(29)	Angrist, Curtis, Kerrigan (MPI)	2011	Private	'80-'09	1,863	15.9%	13.3%
(30)	Stumpf, Martizinez, Stallman (SRR)	2011	Private	'05-'10	98	10.9%	9.3%
(31)	Huson, Malatesta, Parrino	2011	Academic	'95-'09	1,029	12.2%	11.6%
(32)	Glegg, Harris, Madura, Ngo	2011	Academic	'00-'08	601	8.7%	8.4%
(33)	Harris-Trugman Valuation Association - Pre SEC Rule Change	2011	Private	'07-'10	47	17.9%	14.8%
(34)	Harris-Trugman Valuation Association - Post SEC Rule Change	2011	Private	'07-'10	89	15.9%	14.2%
(35)	Pluris	2010	Private	'04-'09	1,953	22.7%	21.1%
(36)	FMV Opinions	2012	Private	'80-'11	682	19.4%	15.3%

Notes:

(1) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(2) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(3) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(4) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(5) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(6) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(7) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(8) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(9) See BVR's Guide to Discounts for Lack of Marketability, 2009 Edition, Paul Heidt Editor, Copyright 2009, pp. 1-10 to 1-11 and "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 12.
(10) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 15.
(11) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 15.
(12) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 15.
(13) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 15.
(14) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 15.
(15) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 15.
(16) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 18.
(17) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 18.

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Exhibit 16.0

Restricted Stock Studies Summary

Study	Study Date	Type	Period Covered	Number of Observations	Discount	
					Mean	Median

(18) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 18.
(19) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 18.
(20) See Business Valuation Discounts and Premiums, Second Edition, by Shannon P. Pratt, John Wiley & Sons, Inc. Copyright 2009, p. 103.
(21) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 18.
(22) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 18.
(23) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 18.
(24) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(25) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(26) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(27) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(28) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(29) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(30) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(31) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(32) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(33) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(34) See "Restricted Stocks: A Review of Studies and the Market," by John J Stockdale, Business Valuation Resources, LLC, pp. 19.
(35) See "Pluris DLOM Database Discussion," prepared for NACVA by Pluris Valuation Advisors LLC, June 5, 2010, pp. 4 and 6.
(36) See FMV Restricted Stock Study 2012 Companion Guide, p. 11.