

SECOND CLAIMS SPREADSHEET

Claim No.	Claimant Type (Class)	Allowed Claim	Total Interim Distribution	Remaining allowed claim after first distribution	Total Second Distribution	Percentage of Recovery after BOTH Distributions
1	3	\$19,000	\$0.00	\$19,000.00	\$0.00	62.00%
2	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
3	3	\$55,000	\$19,020.60	\$35,979.41	\$3,878.58	41.63%
4	3	\$17,092	\$0.00	\$17,092.00	\$0.00	75.58%
5	3	\$48,000	\$0.00	\$48,000.00	\$720.30	41.63%
6	3	\$80,000	\$27,666.32	\$52,333.68	\$5,641.57	41.63%
7	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
8	3	\$35,000	\$12,104.02	\$22,895.99	\$2,468.19	41.63%
9	3	\$35,000	\$12,104.02	\$22,895.99	\$2,468.19	41.63%
10	3	\$29,000	\$6,104.02	\$22,895.99	\$2,468.19	41.63%
11	3	\$33,000	\$291.30	\$32,708.70	\$3,526.00	41.63%
12	3	\$75,000	\$9,582.90	\$65,417.10	\$7,051.96	41.63%
13	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
14	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
15	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
16	3	\$35,000	\$12,104.02	\$22,895.99	\$2,468.19	41.63%
17	3	\$28,773	\$0.00	\$28,773.00	\$0.00	42.45%
18	3	\$2,500	\$0.00	\$2,500.00	\$0.00	95.00%
19	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
20	3	\$200,000	\$69,165.80	\$130,834.20	\$14,103.93	41.63%

EXHIBIT A

SECOND CLAIMS SPREADSHEET

Claim No.	Claimant Type (Class)	Allowed Claim	Total Interim Distribution	Remaining allowed claim after first distribution	Total Second Distribution	Percentage of Recovery after BOTH Distributions
21	3	\$81,364	\$15,946.90	\$65,417.10	\$7,051.96	41.63%
22	3	\$35,000	\$12,104.02	\$22,895.99	\$2,468.19	41.63%
23	3	\$83,577	\$16,197.39	\$67,379.61	\$7,263.52	41.63%
24	3	\$100,000	\$34,582.90	\$65,417.10	\$7,051.96	41.63%
25	3	\$40,000	\$13,833.16	\$26,166.84	\$2,820.79	41.63%
26	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
27	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
28	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
29	3	\$563,353	\$170,850.40	\$392,502.60	\$42,311.78	41.63%
30	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
31	3	\$35,000	\$12,104.02	\$22,895.99	\$2,468.19	41.63%
32	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
33	3	\$91,913	\$0.00	\$91,913.00	\$0.00	54.04%
34	3	\$64,200	\$1,072.21	\$63,127.79	\$6,805.18	41.63%
35	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
36	3	\$286,195	\$88,622.27	\$197,572.73	\$21,294.98	41.63%
37	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
38	3	\$130,045	\$44,973.33	\$85,071.67	\$9,170.73	41.63%
39	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
40	3	\$118,260	\$32,393.51	\$85,866.49	\$9,256.41	41.63%

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Claim No.	Claimant Type (Class)	Allowed Claim	Total Interim Distribution	Remaining allowed claim after first distribution	Total Second Distribution	Percentage of Recovery after BOTH Distributions
41	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
42	3	\$44,769	\$0.00	\$44,769.00	\$0.00	55.23%
43	3	\$62,000	\$12,937.18	\$49,062.83	\$5,288.97	41.63%
44	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
45	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
46	3	\$100,000	\$34,582.90	\$65,417.10	\$7,051.96	41.63%
47	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
48	3	\$0	\$0.00	\$0.00	\$0.00	0.00%
49	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
50	3	\$100,000	\$34,582.90	\$65,417.10	\$7,051.96	41.63%
51	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
52	3	\$100,000	\$34,582.90	\$65,417.10	\$7,051.96	41.63%
53	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
54	3	\$31,260	\$0.00	\$31,260.00	\$2,075.00	41.63%
55	3	\$48,331	\$0.00	\$48,331.00	\$0.00	56.06%
56	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
57	3	\$22,563	\$0.00	\$22,563.00	\$0.00	43.59%
58	3	\$35,000	\$12,104.02	\$22,895.99	\$2,468.19	41.63%
59	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
60	3	\$134,910	\$17,159.22	\$117,750.78	\$12,693.53	41.63%

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Claim No.	Claimant Type (Class)	Allowed Claim	Total Interim Distribution	Remaining allowed claim after first distribution	Total Second Distribution	Percentage of Recovery after BOTH Distributions
61	3	\$31,364	\$0.00	\$31,364.00	\$2,179.00	41.63%
62	3	\$350,000	\$88,331.60	\$261,668.40	\$28,207.85	41.63%
63	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
64	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
65	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
66	3	\$35,000	\$12,104.02	\$22,895.99	\$2,468.19	41.63%
67	3	\$45,757	\$0.00	\$45,757.00	\$0.00	76.87%
68	3	\$100,000	\$34,582.90	\$65,417.10	\$7,051.96	41.63%
69	3	\$19,209	\$0.00	\$19,209.00	\$0.00	75.99%
70	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
71	3	\$36,841	\$0.00	\$36,841.00	\$0.00	94.08%
72	3	\$35,000	\$12,104.02	\$22,895.99	\$2,468.19	41.63%
73	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
74	3	\$4,546	\$0.00	\$4,546.00	\$0.00	87.61%
75	3	\$32,353	\$0.00	\$32,353.00	\$3,168.00	41.63%
76	3	\$40,000	\$13,833.16	\$26,166.84	\$2,820.79	41.63%
77	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
78	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
79	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
80	3	\$153,405	\$48,083.47	\$105,321.53	\$11,353.66	41.63%

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Claim No.	Claimant Type (Class)	Allowed Claim	Total Interim Distribution	Remaining allowed claim after first distribution	Total Second Distribution	Percentage of Recovery after BOTH Distributions
81	3	\$28,000	\$5,104.02	\$22,895.99	\$2,468.19	41.63%
82	3	\$50,000	\$17,291.45	\$32,708.55	\$3,525.98	41.63%
83	3	\$150,000	\$51,874.35	\$98,125.65	\$10,577.95	41.63%
84	3	\$30,000	\$562.18	\$29,437.83	\$3,173.40	41.63%
85	3	\$65,000	\$22,478.89	\$42,521.12	\$4,583.78	41.63%
86	3	\$304,520	\$20,270.10	\$284,249.90	\$30,642.14	41.63%
88	3	\$101,600	\$35,133.28	\$66,466.72	\$7,165.11	41.63%
90	3	\$82,000	\$3,496.00	\$78,504.00	\$8,462.73	41.63%
91	3	\$2,191	\$0.00	\$2,191.00	\$0.00	91.24%
92	3	\$55,000	\$19,019.00	\$35,981.00	\$3,878.75	41.63%
		\$6,301,891	\$1,677,075.56	\$4,624,815.44	\$449,941.44	