

EXHIBIT A

NEWMAN LOAN

LOAN 7987S2

Gross Loan Recovery For Distribution: \$222,236

		Percentage of Loan Amount	Net Distribution at Approx. 80%
1.	Morley Rosenfield, M.D., P.C., Restated Profit Sharing Plan*	50.880%	\$ *
2.	Tommy D. Crimmins or Judith Crimmins Family Revocable Trust	13.965%	\$24,565.09
3.	Francis P. Surdakowski and Linda M. Surdakowski Trust	35.155%	\$61,839.29

** Check for Rosenfield has been placed in escrow pending determination of indemnity claim against the investor and other offsets or recoupments.*

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EXHIBIT B

SUMMARY NARRATIVE DESCRIPTION OF DISTRIBUTION ALLOCATION MODEL

- Step 1: Determine Outstanding Loan Balance on the date of the bankruptcy and Initial Sharing Ratio of the particular loan as compared to the total of all loans on the date of bankruptcy.
- Step 2: Estimate Gross Loan Recovery for each loan and Adjusted Net Sales Proceeds for estimated selling costs and property liens and to be conservative also adjust for a 20% market uncertainty.
- Step 3: Recalculate the Sharing Ratio and then adjust to account for any loans with a Negative Recovery.
- Step 4: Estimate the Disposition Period so all costs required to be paid beginning to end are covered.
- Step 5: Estimate the Expected Costs to be incurred to the very end plus a 15% cushion for General Costs.
- Step 6: Separate Expected Costs into General Costs to be spread over all loans and Specific Loan Costs to be paid by only that loan.
- Step 7: Spread the Separated Costs so that to the extent some costs can't be paid by a loan those Uncovered Costs will be spread across all other loans.
- Step 8: Determine withholding from Distributions of Total Expected Costs for each loan.
- Step 9: Repayment of Permitted Reserve & Replacement Loans to be funded as part of Total Expected Costs.
- Step 10: Final Settlement and True Up - Total Expected Costs and Adjusted Net Proceeds will be adjusted from time to time as information becomes available and once all dispositions and costs are final there will be a Final Settlement and True Up.

EXHIBIT C

ALLOCATION MODEL APPLIED TO NEWMAN LOAN

Loan No. 7987S2 The Newman Loan Principal \$222,351

Step 1		Step 2		Step 3	Step 4	Step 5	Step 6		Step 7		Step 8	Step 9	Step 10																		
Determine Outstanding Loan Balance	\$222,351	Determine Initial Sharing Ratio	0.0241	Gross Loan Recovery	\$222,236	Adjusted Net Sales Proceeds	\$222,236	Revised Sharing Ratio	0.04122	Disposition Date	6/14/2010	Total Expected Costs	\$12,077	Exit Loan Interest & Costs	\$4,951	General Costs	\$6,973	Covered Specific Costs	\$153	Net Sales Proceeds Available for Distribution	\$210,159	Net Sales Proceeds Available for Replacement Loan Interest	\$0.00	Replacement Loans Interest Income	\$17	Determine Withholding	\$0.00	Future True Up	\$1,642	Projected Payout Based on Model Assumption	\$211,784