

1 **Myers & Jenkins, P.C.**

2 One East Camelback Road  
3 Suite 500  
4 Phoenix, Arizona 85012

5 (602) 200-7900

6 William Scott Jenkins (#005896)  
7 Jill M. Hulsizer (# 023282)  
8 Attorneys for Kevin T. O'Halloran,  
9 Trustee of the ML Liquidating Trust

10 **IN THE UNITED STATES BANKRUPTCY COURT**  
11 **FOR THE DISTRICT OF ARIZONA**

12 In re:

13 MORTGAGES, Ltd.,  
14 Debtor.

15 In Proceedings Under Chapter 11

16 Case No.: 2:08-bk-07465-RJH

17 **ML LIQUIDATING TRUST'S**  
18 **OMNIBUS OBJECTION TO**  
19 **CLAIMS AND MOTION TO**  
20 **EXPUNGE, REDUCE OR**  
21 **RECLASSIFY SUCH CLAIMS**

22 Hearing Date:  
23 Hearing Time:

24 Kevin T. O'Halloran, ("Liquidating Trustee"), as Trustee of the ML Liquidating Trust  
25 ("Liquidating Trust"), pursuant to 11 U.S.C. § 502 and Federal Rules of Bankruptcy Procedure 3007,  
26 hereby objects (the "Objection") to certain claims filed against the Debtor as listed on the attached  
27 Exhibits A-K, (the "Disputed Claims"), and requests the Court enter an order expunging, reducing  
and/or reclassifying the Disputed Claims. The basis for the objections to the claims is set forth herein  
and in the attached Exhibits. This Motion is based on the Memorandum of Points and Authorities set  
forth below, all documents filed with the Court in this Case, any reply briefs that may be filed and  
oral arguments that may be presented at the hearing on this Motion.

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**MEMORANDUM OF POINTS AND AUTHORITIES**

The claimants who filed proofs of claims (collectively, “Claimants”) are investors, creditors and insiders of Debtor. The Claimants have asserted various claims against the Debtor in relation to, among other things, funds invested by Claimants, funds borrowed from the Debtor.

**I. JURISDICTION AND VENUE**

The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. §157(b)(2).

The statutory predicate for the relief requested herein is 11 U.S.C. §502, and Bankruptcy Rule 3007.

**II. BACKGROUND**

On June 20, 2008, (the “Petition Date”), Central & Monroe, LLC, Osborn III Partners, LLC, and KGM Builders, Inc. filed an Involuntary Petition against the Debtor under chapter 7 of the United States Bankruptcy Code.

On June 23, 2008, the Debtor filed a *Motion To Convert Involuntary Chapter 7 Case To Case Under Chapter 11 Pursuant To U.S.C. 348(a) and 706(a), And To Dismiss As Moot Emergency Motion For Appointment Of Interim Trustee* (the “Motion to Convert”) asking the court, as a matter of right pursuant to 11 U.S.C. 706(a), to convert the improperly filed involuntary Chapter 7 case to a voluntary case under Chapter 11 of the Bankruptcy Code. [Docket No. 18] On June 24, 2008, the Court entered the *Order Converting Case To A Case Under Chapter 11 And Setting Continued Hearing on First Day Motions And Emergency Motion To Appoint A Chapter 11 Trustee* converting the involuntary Chapter 7 case to a case under Chapter 11. [Docket No. 36]

1           On September 11, 2008, the Court entered an Order Setting October 7, 2008 Bar Date to File  
2 Proofs of Claim [Docket 504] which, among other things, established October 7, 2008 (“General Bar  
3 Date”) as the deadline for creditors holding a “claim” (as such term is defined in §101(5) of the  
4 Bankruptcy Code) against the Debtor, to file and serve a written proof of claim for payment of any  
5 such claim. The General Bar Date applies to all purported claims held against the Debtor arising  
6 prior to the Petition Date. Notice of the General Bar Date was provided by mail and publication in  
7 accordance with the procedures outlined in the Bar Date Order.  
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9           On May 20, 2009, this Court entered an Order [Docket No. 1755] (the “Confirmation Order”)  
10 confirming The Official Committee of Investors’ First Amended Plan of Reorganization Dated March  
11 12, 2009 (the “Plan”) [Docket No. 1532]. Pursuant to the terms of the Confirmation Order and Plan,  
12 the Plan became effective on June 15, 2009 (the “Effective Date”) [Docket No. 1807].  
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14           Pursuant to the express terms of the Plan and the Confirmation Order, the Plan is in the  
15 process of being implemented. The new ML Manager LLC was formed, the 48 Loan LLCs were  
16 formed, and the ML Liquidating Trust was formed. Pursuant to the terms of the Plan and  
17 Confirmation Order, the interests of the MP Funds and Mortgages Ltd were transferred into the Loan  
18 LLCs and the Non Loan Assets were transferred to the ML Liquidating Trust. The new Liquidating  
19 Trustee stepped up to assume his responsibilities and the new ML Liquidating Trust Board did the  
20 same. Similarly the ML Manger LLC Board assumed its responsibilities.  
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22           Since that time, the ML Liquidating Trust has been reviewing the volumes of records and  
23 engaged counsel to advise them on the various claims and causes of action against third parties. In  
24 the ordinary course of business, the Debtors maintained books and records (the “Books and Records”)  
25 that reflect, among other things, the Debtor’s liabilities and the amounts owed to their creditors. The  
26 ML Liquidating Trust and its advisors have commenced a review of the proofs of claim filed in this  
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1 case (including any supporting documentation) (the “Proofs of Claim”). They have, among other  
2 things, compared the Proofs of Claim with the Books and Records to determine the validity of the  
3 Disputed Claims. The Plan provides that the Liquidating Trust has until 120 days after the Effective  
4 Date to file objections to any Disputed Claims; and that any such objection must be served upon the  
5 holder of the Claim.  
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7 For the reasons set forth in more detail below and based on these reviews, the ML Liquidating  
8 Trustee has determined that the Disputed Claims asserted against the Debtor are objectionable on  
9 various substantive grounds and should be disallowed, reduced or reclassified for one or more of four  
10 reasons: (i) such Disputed Claim is improperly classified, (ii) the amount of such Disputed Claim is  
11 overstated, (iii) such Disputed Claim is a duplicate claim filed in the same amount as another Claim  
12 by the same Claimant against the Debtor, and (iv) Debtor has defenses to such claims.  
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### 14 **III. OBJECTIONS TO CLAIMS**

#### 15 **A. General Overview of Objections to Proof of Claims**

16 Section 502 of the Bankruptcy Code provides the general procedural mechanism for a debtor  
17 or a party-in-interest to object to a creditor’s claim or interest. *See* 11. U.S.C. §502(a). Bankruptcy  
18 Rule 3001 provides that “[a] proof of claim executed and filed in accordance with [the Bankruptcy  
19 Rules] shall constitute prima facie evidence of the validity and amount of the claim.” *See*  
20 Fed.R.Bankr.P. 30019f). This is true even if the proof of claim is executed by the creditor’s attorney  
21 rather than the creditor or a principal of the creditor. *See Garner v Shier (In re Garner)*, 246 B.R.  
22 617, 622 (9<sup>th</sup> Cir. B.A.P. 2000). As such, failure of a debtor or party-in-interest to object would result  
23 in such proof of claim being deemed allowed. *See* 1 U.S.C. §5029a); *Irvine-Pacific Commercial Ins.*  
24 *Brokers, Inc. v. Adams (In re Irvine-Pacific Commercial Ins. Brokers, Inc.)*, 228 B.R. 245, 246 (9<sup>th</sup>  
25 Cir. B.A.P. 1998).  
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1 A chapter 11 debtor has the duty to object to the allowance of any claim that is improper. 11.  
2 U.S.C. §§ 704(a)(5), 106(a)(1) and 1107(a).

3 Upon an objection by a debtor or a party-in-interest, however, the Court, “after notice and a  
4 hearing, shall determine the amount of such claim in lawful currency of the United States as of the  
5 date of the filing of the petition, and shall allow such claim in such amount, except to the extent that .  
6 . . such claim is unenforceable against the debtor and property of the debtor, under any agreement or  
7 applicable law . . .” See 11 U.S.C. §502(b)(1). Basic claim objection procedure requires that an  
8 objection to claim be in writing and be filed. See Fed.R.Bankr.P. 3007. Bankruptcy “Rule 3007(a)  
9 provides:  
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11 An objection to the allowance of a claim shall be in writing and filed.

12 A copy of the objection with notice of the hearing thereon shall be  
13 mailed or otherwise delivered to the claimant, the debtor or debtor in  
14 possession and the trustee at least 30 days prior to the hearing.  
15

16 See Fed.R.Bankr.P. 3007(a). Additionally, an objecting party must present sufficient evidence and  
17 “show facts tending to defeat the claim by probative force equal to the allegations of the proofs of  
18 claims themselves.” *Wright v. Holm (In re Holm)*, 931 F.2d 620,623 (9<sup>th</sup> Cir. 1991); *Abbate v. U.S.*  
19 *(In re Abbate)*, 187 B.R. 9, 12 (D. Nev. 1995). The evidence must be such that “if believed would  
20 refute at least one of the allegations that is essential to the claim’s legal sufficiency.” See *Lundell v.*  
21 *Anchor Constr. Specialist, Inc. (In re Lundell)*, 223 F.3d 1035, 1040 n.2 (9<sup>th</sup> Cir. 2000).  
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23 A “properly filed” proof of claim, as proscribed by the Judicial Conference in Official Form  
24 10, consists of “(1) a creditor’s name and address, (2) basis for claim, (3) date debt incurred, (4)  
25 amount of claim, (5) classification of claim, and (6) supporting documents.” *In re Armstrong*, 320  
26 B.R.97, 104 (Bankr. N.D. Tex 2005) (citations omitted). The documentation required by Bankruptcy  
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1 Rule 3001 and Official Form 10 allows the debtor to have enough information to fully determine  
2 whether or not a valid claim in the proper amount has been filed. *Id.* At 104-05. If the proof of claim  
3 lacks *prima facie* validity, objections that raise a factual or legal ground will likely prevail absent an  
4 adequate response by the claimant. *See Campbell v. Verizon Wireless S-CA (In re Campbell)*, 336  
5 B.R. 430, 436 (9<sup>th</sup> Cir. B.A.P. 2005).  
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7 The ML Liquidating Trustee and his assistants have reviewed the Disputed Claims, including  
8 supporting documentation, and compared the claims to the Debtors' Books and Records. As a result  
9 of that review, the ML Liquidating Trust has identified numerous Disputed Claims which were filed  
10 by Claimants in amounts that are greater than the liabilities owed to such Claimants, are duplicative  
11 claims filed in the same amounts as other claims filed by the same Claimants and/or are not entitled,  
12 in whole or in part, to status as a secured claim. In addition, for certain of the Disputed Claims, the  
13 Debtor has claims against certain insider Claimants and does not have any liability on account of such  
14 Claims filed by such insider Claimants. For these reasons, the ML Liquidating Trust objects to such  
15 Disputed Claims and seeks to reclassify, reduce and/or expunge such Disputed Claims as set forth  
16 below.  
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18 **B. The Claims as Filed**

19 **1. Exhibit A – Improperly Classified Claims**

20 The Claims as originally filed by the Claimants which are listed on Exhibit A attached  
21 hereto and incorporated by this reference and titled "Investor Claims Analysis – Reclassify to  
22 Unsecured (No other Objection) have been improperly classified as either secured or "unknown".  
23 The ML Liquidating Trustee objects to such Disputed Claims on the grounds that each such Disputed  
24 Claim is unsecured and requests that each such Disputed Claim be reclassified accordingly. The  
25 amount of each such Claim is not disputed.  
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**2. Exhibit B – Improperly Classified and Overstated Amount of Claims**

The Claims as originally filed by the Claimants which are listed on Exhibit B attached hereto and incorporated by this reference and titled “Claims Needing Correction of Amount Claimed and Reclassification to Unsecured” have been improperly classified as either secured or “unknown” in the column titled “As Claimed” on Exhibit B. The ML Liquidating Trustee objects to such Disputed Claims on the grounds that each such Disputed Claim is unsecured and requests that each such Disputed Claim be reclassified accordingly. In addition, the ML Liquidating Trustee objects to such Disputed Claims on the grounds that the claims were filed in an amount greater than that reflected in the Debtor’s Books and Records. The amount of each such Disputed Claim, as listed in the column titled “Total Claim” on Exhibit B, is disputed. The ML Liquidating Trustee asserts the correct amount of each such Disputed Claim is as listed in the column titled “Allowed Total” on Exhibit B and requests that the amount of each Disputed Claim be reduced accordingly.

**3. Exhibit C – Duplicative Claims**

The Disputed Claims as originally filed by the Claimants listed on Exhibit C attached hereto and incorporated by reference and titled “Duplicate Claims to Consolidate – No Other Objection,” are claims that duplicate claims filed by the same Claimant against the Debtor. The ML Liquidating Trustee objects to the duplicate Claims pursuant to 502(b)(1), because these Claims duplicate in all material respects other filed Claims. In each case of a duplicate Claim, the ML Liquidating Trustee has indicated what he believes to be a “Surviving Claim” of the Claimant and requests that each duplicate Claim listed in the column titled “Non Surviving Claim No” on Exhibit C be disallowed in their entirety for all purposes and expunged, with the Surviving Claim being those listed in the column titled “Surviving Claim No” on Exhibit C. Neither the classification nor the amount of each such Claim is in dispute.

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**4. Exhibit D – Duplicative and Improperly Classified Claims**

The Disputed Claims as originally filed by the Claimants listed on Exhibit D attached hereto and incorporated by reference and titled “Duplicate Claims That Need To Be Removed And Surviving Claim To Be Reclassified,” are also claims that duplicate claims filed by the same Claimant against the Debtor. The ML Liquidating Trustee objects to the duplicate Claims pursuant to 502(b)(1), because these Claims duplicate in all material respects other filed Claims. In each case of a duplicate Claim, the ML Liquidating Trustee has indicated what he believes to be a “Surviving Claim” of the Claimant and requests that each duplicate Claim listed in the column titled “Non Surviving Claim No” on Exhibit D be disallowed in its entirety for all purposes and expunged, with the Surviving Claim being those listed in the column titled “Surviving Claim No” on Exhibit D. In addition, the Claims as originally filed by the Claimants have been improperly classified as either secured or “unknown” in the column titled “As Claimed” on Exhibit D. The ML Liquidating Trustee objects to such Disputed Claims on the grounds that each such Disputed Claim is unsecured and requests that each such Disputed Claim be reclassified accordingly. The amount of each such claim is not disputed.

**5. Exhibit E – Duplicative, Improperly Classified and Overstated Amount of Claims**

The Disputed Claims as originally filed by the Claimants listed on Exhibit E attached hereto and incorporated by reference and titled “Duplicate Claims to Consolidate, Amend Dollar Amount, And Reclassify,” are also claims that duplicate claims filed by the same Claimant against the Debtor. The ML Liquidating Trustee objects to the duplicate Claims pursuant to 502(b)(1), because these Claims duplicate in all material respects other filed Claims. In each case of a duplicate Claim, the ML Liquidating Trustee has indicated what he believes to be a “Surviving Claim” of the Claimant and requests that each duplicate Claim listed in the column titled “Non

1 Surviving Claim No” on Exhibit E be disallowed in its entirety for all purposes and expunged, with  
2 the Surviving Claim being those listed in the column titled “Surviving Claim No” on Exhibit E. In  
3 addition, the Claims as originally filed by the Claimants have been improperly classified as either  
4 secured or “unknown” in the column titled “As Claimed” on Exhibit E. The ML Liquidating Trustee  
5 objects to such Disputed Claims on the grounds that each such Disputed Claim is unsecured and  
6 requests that each such Disputed Claim be reclassified accordingly. Further, the ML Liquidating  
7 Trustee objects to such Disputed Claims on the grounds that the claims were filed in an amount  
8 greater than that reflected in the Debtor’s Books and Records. The amount of each such Disputed  
9 Claim, listed in the column titled “Total Claim” on Exhibit E, is disputed. The ML Liquidating  
10 Trustee further asserts the correct amount of each such Disputed Claim is as listed in the column titled  
11 “Allowed Total” on Exhibit E and requests that the amount of each such Disputed Claim be reduced  
12 accordingly.  
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15 **6. Exhibit F – Overstated Amount of Claim**

16 The amount of the Disputed Claims as originally filed by the Claimants listed  
17 on Exhibit F attached hereto and incorporated by reference and titled “Claims Needing Correction of  
18 Amount Only” have been overstated. The ML Liquidating Trust objects to such Disputed Claims on  
19 the grounds that the claims were filed in an amount greater than that reflected in the Debtor’s Books  
20 and Records. The amount of each such Disputed Claim, as listed in the column titled “Total Claim”  
21 on Exhibit E, is disputed. The ML Liquidating Trust asserts the correct amount of each such Disputed  
22 Claim is as listed in the column titled “Allowed Amount” on Exhibit F and requests that the amount  
23 of each Disputed Claim be reduced accordingly.  
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**7. Exhibit G – Insider Claims**

The ML Liquidating Trustee objects to the Claims listed on Exhibit G attached hereto and incorporated by this reference and titled “Insider Claims” on the grounds that the Debtor may have various Causes of Action or Avoidance Actions against such Claimants. Such Disputed Claims were filed by insiders of Debtor and may also be subject offset, recoupment, avoidance and various other defenses. The ML Liquidating Trustee is presently assessing claims against such insiders, including but not limited to, claims arising out of breach of contract, breach of fiduciary duty, breach of agency, breach of duty of loyalty, breach of duty of good faith and fair dealing, breach of trust, malpractice, negligence, misrepresentation, fraud, conspiracy to defraud, violations of securities law, fraudulent schemes or practices, deceit or manipulation in fiduciary capacity or in connection with sales of securities, fraudulent transfers, aiding and abetting the breach of a fiduciary duty, aiding and abetting fraudulent practices, schemes, devices or other tortious conduct, aiding and abetting fraud, negligence or violations of securities laws, failure to properly supervise the representative, broker or agent, violations of anti money laundering laws or suspicious activities laws or aiding or abetting such violations, operation or facilitation of an illegal scheme or aiding or abetting such scheme, securities fraud, control person liability, common law fraud, and professional negligence. Because the Causes of Action with respect to such insider Claimants are not fully developed either factually or legally, and investigations concerning potentially responsible parties are ongoing, the ML Liquidating Trustee objects to these insider claims as Disputed Claims and will supplement this objection where more information is available.

**8. Exhibit H – Non Investor Overstated Amount of Claims**

The amount of the Disputed Claims as originally filed by the non investor Claimants listed on Exhibit H attached hereto and incorporated by this reference and titled “Non

1 Investor Claim – Object to Amount of Claim,” have been overstated. The ML Liquidating Trust  
2 objects to such Disputed Claims on the grounds that the claims were filed in an amount greater than  
3 that reflected in the Debtor’s Books and Records. The amount of each such Disputed Claim, as listed  
4 in the column titled “Total Claim” on Exhibit H, is disputed. The ML Liquidating Trust asserts the  
5 correct amount of each such Disputed Claim is as listed in the column titled “Mtg Ltd Balance” on  
6 Exhibit H and requests that the amount of each Disputed Claim be reduced accordingly  
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8 **9. Exhibit I – Non Investor Duplicative Claims**

9 The Disputed Claims as originally filed by the non investor Claimants listed on  
10 Exhibit I attached hereto and incorporated by this reference and titled “Non-Investor Claim – Object  
11 to Duplication of Claim” are claims that duplicate claims filed by the same non investor Claimants  
12 against the Debtor. The ML Liquidating Trustee objects to the duplicate Claims pursuant to  
13 502(b)(1), because these Claims duplicate in all material respects other Claims filed by the same non-  
14 investor Claimants. In each case of a duplicate Claim, the ML Liquidating Trustee has indicated what  
15 he believes to be a “Surviving Claim” of the Claimant and requests that each duplicate Claim listed in  
16 the column titled “Reason for Objection” on Exhibit I be disallowed in its entirety for all purposes  
17 and expunged, with the Surviving Claim being those listed in the column titled “Claim No” on  
18 Exhibit I. Neither the classification nor the amount of each such Claim is in dispute.  
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21 **10. Exhibit J - Non-Investor Claims**

22 The ML Liquidating Trust objects to the Claims listed on Exhibit J attached  
23 hereto and incorporated by reference and titled “Non Investor Claims – Objection to Entire Claim,”  
24 on the grounds that the Debtor has substantive defenses to such Claims as more particularly identified  
25 on Exhibit J in the column titled “Reason for Objection” and has no liability with respect to such  
26 Claims. Accordingly, the ML Liquidating Trustee requests that each Claim listed on Exhibit J be  
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1 disallowed in its entirety for all purposes and expunged. This objection will be supplemented when  
2 more information is available.

3 **11. Exhibit K – Borrower Claims**

4 The ML Liquidating Trustee objects to the Claims listed on Exhibit K attached hereto and  
5 incorporated by reference and titled “Borrower Claims for Objection” and incorporate by reference  
6 those objections being raised by the Board of the ML Manager, LLC. Accordingly, the ML  
7 Liquidating Trustee requests that each Claim listed on Exhibit K be disallowed in its entirety for all  
8 purposes and expunged. This objection will be supplemented when more information is available.

9 **IV. RESERVATION OF RIGHTS**

10 The ML Liquidating Trust reserves the right to object to the Disputed Claims on any grounds  
11 other than the reasons given in this Objection. The ML Liquidating Trust reserves its right to object  
12 to any other claim, including, without limitation, claims filed by the Claimants, on any grounds  
13 including, without limitation, the grounds set forth in this Objection. Further, the ML Liquidating  
14 Trust specifically states and so requests that any order allowing the Claims is without prejudice to the  
15 ML Liquidating Trust’s rights and avoidance powers under sections 544, 545, 546, 547, 548, 549,  
16 550, 551, 552, 553, and 558 of the Bankruptcy Code or other applicable nonbankruptcy law.

17 **V. RELIEF REQUESTED**

18 Because the classification and/or the amounts claimed as due and owing in the filed Proofs of  
19 Claim do not agree with the classification and the amounts shown as due and owing in the Debtors’  
20 Books and Records, the ML Liquidating Trustee request that the Court enter an Order pursuant to  
21 §105(a) and 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, (i) disallowing in their  
22 entirety and expunging the duplicative Disputed Claims listed on Exhibit C, Exhibit D, Exhibit E and  
23 Exhibit I, (ii) reclassifying the Disputed Claims listed on Exhibit A, Exhibit B, Exhibit D and Exhibit  
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1 E as unsecured claims, and (iii) reducing the amounts of the Disputed Claims listed on Exhibit B,  
2 Exhibit E, Exhibit F and Exhibit H to the amount shown on Debtors' Books and Records as due and  
3 owing and believed by the ML Liquidating Trustee to be the correct amount of each such Disputed  
4 Claim as listed in the column titled "Allowed Total" on the respective exhibits. The ML Liquidating  
5 Trustee further requests that the Court disallow in their entirety and expunge the Disputed Claims  
6 listed on Exhibit G, Exhibit J and Exhibit K on the grounds stated hereinabove.

8 The amount of any Claim to be allowed as requested herein by ML Liquidating Trustee, will  
9 be subject to the availability of proceeds to pay the Claims of all Claimants similarly situated as  
10 contemplated under the Plan.

#### 11 **VI. NOTICE TO CLAIMANTS**

12 To provide relevant parties in interest with adequate notice of the ML Liquidating Trustee's  
13 objection to the Disputed Claims listed on Exhibits A through K, the ML Liquidating Trust will serve  
14 copy of this ML Liquidating Trust's Omnibus Objection To Claims And Motion To Expunge, Reduce  
15 Or Reclassify Such Claims and the Notice of ML Liquidating Trust's Objection (the "Notice") to: (1)  
16 the Claimants that have a filed Proof of Claim subject to the relief requested herein; and (2) all parties  
17 who have timely filed requests for notice under Bankruptcy Rule 2002.

19 In pertinent part, the Notice provides that the Claims on Exhibits A through K "**may be**  
20 **disallowed, reclassified, reduced and/or otherwise affected as a result of the**" Objection. Notice  
21 at 1 (emphasis in original). The Notice further provides that in order to oppose the disallowance and  
22 expungement, reduction and/or reclassification of the Claims on Exhibits A through K as requested  
23 by this Objection, a Claimant must file a written response (the "Response"). Id. at 3. The Notice  
24 also provides that if a Claimant "**fail[s] to respond in accordance with [the] Notice, the Court may**  
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**grant the relief requested in the [Objection] without further notice or hearing.”** Id. at 4  
(emphasis in original).

WHEREFORE, the Liquidating Trustee respectfully requests that he Court enter an order reducing and/or reclassifying the Disputed Claims and (ii) grant such other and further relief as is just and proper.

DATED: October 13, 2009.

**MYERS & JENKINS, P.C.**

By /s/ William Scott Jenkins  
William Scott Jenkins  
Jill M. Hulsizer  
Attorneys for Kevin T. O’Halloran,  
Trustee of the ML Liquidating Trust

# **EXHIBIT “A”**

**Investor Claims Analysis - Reclassify to Unsecured (No other Objection)**

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
668		0 AB10	Daniel M. Abrams and Audrey Abrams, Trustees of the Abrams Family Trust dated December 7, 1979, and any amendments thereto	Daniel M. Abrams and Audrey Abrams, Trustees of the Abrams Family Trust	Mr.	Daniel	Abrams	2453 E. Lincoln Cir.	Phoenix	AZ	85016
439	955.72	AD07	Adelante Foundation Inc., an Arizona Non-Profit Corporation	Adelante Foundation Inc, an Arizona non-profit corporation	Mr.	Edward	Basha	P. O. Box 488	Chandler	AZ	85244
1263	159.26	AL08	Caryn Allman, wife of Donald Altman, as her sole and separate property	Caryn Allman	Mrs.	Caryn	Allman	27 Chenile	Irvine	CA	92614
504	723.07	AN07	Ronald M. Anatole, Conservator of The Estate of Ellen Rose Anatole, an Adult Incapacitated and Protected Person, dated August 12, 1987	Estate of Ellen Rose Anatole	Mr.	Ronald	Anatole	316 W. Marshall Ave.	Phoenix	AZ	85013
1155	1097.78	AP02	Gerald Appell, Trustee of the Appell Family Trust dated July 5, 1972 and any amendments thereto	Gerald Appell, Trs. of The Appell Fam. Trust	Mr.	Gerald	Appell	2402 E. Esplanade Ln., #1204	Phoenix	AZ	85016
1227	247.01	AP04	Gerald Appell, Trustee of the Appell Family Bypass Trust established October 30, 2001, and any amendments thereto	Gerald Appell, Tr. of the Appell Family Bypass Trust	Mr.	Gerald	Appell	2402 E. Esplanade Ln., #1204	Phoenix	AZ	85016
1214	247.2	AP05	Gerald Appell, Trustee of the Appell Family Marital Trust established October 30, 2001, and any amendments thereto	Gerald Appell, Tr. of the Appell Family Marital Trust	Mr.	Gerald	Appell	2402 E. Esplanade Ln., #1204	Phoenix	AZ	85016
1149	79.99	AP09	Felice Appell, Trustee of the FRA Family Trust, dated November 29, 2007, and any amendments thereto	FRA Family Trust	Ms.	Felice	Appell	6050 N. 73rd Street	Scottsdale	AZ	85250
1719	2998.9	AS03	Roger Ashkenazi, an unmarried man	Roger Ashkenazi, an unmarried man	Mr.	Roger	Ashkenazi	10645 N. Tatum Blvd., Suite 200-324	Phoenix	AZ	85028
1716	218.16	AX01	Sherman M. Axel and Diane K. Harrison, Trustees of the Axel Family Trust dated July 12, 1999, and any amendments thereto	Sherman M. Axel and Diane K. Harrison, Trustees of the Axel Family Trust	Mr. & Mrs.	Sherman	Axel	1421 S. Oakley Pl.	Tempe	AZ	85281
1741	1572.95	AX02	Axel Enterprises, an Arizona limited partnership	Axel Enterprises, an Arizona limited partnership	Mr. & Mrs.	Sherman	Axel	1421 South Oakley Pl.	Tempe	AZ	85281
440	367.53	BA05	Nadine M. Basha, wife of E.N. Basha, Jr., as her sole and separate property	Nadine M. Basha ATTN: Barbara Jefferson	Mrs.	Nadine	Basha	P. O. Box 488	Chandler	AZ	85224
1770	804.58	BA07	Medford Radiological Group, P.C., 401(K) FBO Mack K. Bandler, M.D.	Medford Radiological Group, PC 401(K) FBO Mack K Bandler, MD	Dr.	Mack	Bandler	2656 Oak View Cir.	Medford	OR	97504
1670	4100.33	BA10	Alan Bandler and Terri L. Bandler, husband and wife as joint tenants with right of survivorship	Alan Bandler or Terri Bandler	Mr.	Alan	Bandler	P. O. Box 47268	Phoenix	AZ	85068
1769	783.7	BA17	Mack K. Bandler and Loren J. Bandler, husband and wife as joint tenants with right of survivorship	Mack K. Bandler and Loren J. Bandler	Dr.	Mack	Bandler	2656 Oak View Cir.	Medford	OR	97504
149	0	BA58	Barness Investment Limited Partnership, an Arizona Limited Partnership	Barness Investment Limited Partnership, an Arizona Limited Partnership	Mr.	Ron	Barness	8115 East Indian Bend #119	Scottsdale	AZ	85250
1171	483.11	BE08	First Trust of Onaga, Custodian FBO Scott T. Beatty IRA #410213XXXX	First Trust of Onaga, Custodian FBO Scott T. Beatty IRA	Mr.	Scott	Beatty	11670 N. 102nd St.	Scottsdale	AZ	85260
756	-473.53	BE33	Charles Schwab & Co., Inc., Custodian FBO Karen I. Benson IRA Acct. #1507-XXXX	Charles Schwab & Co., Inc. Custodian FBO Karen I. Benson IRA	Mrs.	Karen	Benson	6401 E. Caron Dr.	Paradise Valley	AZ	85253
729	-773.94	BE44	Charles Schwab & Co., Inc. Custodian FBO Stephen Aron Benson IRA Acct. #150XXXXX	Charles Schwab & Co., Inc. Custodian FBO Stephen Aron Benson IRA Acct. #150XXXXX	Mr.	Stephen	Benson	6401 E. Caron Drive	Paradise Valley	AZ	85253

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
257	353.07	BU07	Ronald S. Burns, Trustee of the Ronald S. Burns, M.D., P.C. Employees' Retirement Plan and Trust Agreement dated January 1, 1994, and any amendments thereto	Ronald S. Burns, Trustee of the Ronald S. Burns, M.D., P.C. Employees' Retirement Plan and Trust Agreement	Dr.	Ronald	Burns	P.O. Box 36868	Phoenix	AZ	85067-6868
298	271.63	BU27	Don Bui and Mai Ly, Trustees of The Bui Ly Family Trust, dated November 21, 2007, and any amendments thereto	The Bui Ly Family Trust	Mr.	Don	Bui	14553 W. Harvard	Goodyear	AZ	85338
597	0	CA28	Steven J. Casselman, Trustee of the Casselman Family Trust dated June 30, 1989, and any amendments thereto	Steven J. Casselman, Tr. of the Casselman Family Trust	Mr. and Mrs.	Steven	Casselman	6525 N. 37th St.	Phoenix	AZ	85018-1009
1669	0	CA34	Rachael E. Casselman, a single woman	Rachael E. Casselman	Ms.	Rachael	Casselman	4423 N. 24th Way	Phoenix	AZ	85016
1752	0	CA34	Rachael E. Casselman, a single woman	Rachael E. Casselman	Ms.	Rachael	Casselman	4423 N. 24th Way	Phoenix	AZ	85016
234	238.46	CA43	Richard P. Calabro and Wenxian Calabro, husband and wife, as joint tenants with right of survivorship	Richard P. Calabro and Wenxian Calabro	Mr. and Mrs.	Richard	Calabro	19 Seafarer Court	Jamestown	RI	02835
1273	822.71	CA53	Patricia F. Cavanagh, Trustee of the Patricia F. Cavanagh Revocable Living Trust dated September 22, 1999 and any amendments thereto	Patricia Cavanagh	Ms.	Patricia	Cavanagh	1625 W. Talcott Rd.	Park Ridge	IL	60068
82		CH03	Salvatore Chiovari and Paolina Chiovari, husband and wife as joint tenants with right of survivorship	Salvatore Chiovari or Paolina Chiovari	Mr. and Mrs.	Salvatore	Chiovari	2646 E. Nisbet Rd.	Phoenix	AZ	85032
86	0	CH04	Joseph Chiovari and Theresa Chiovari, husband and wife as joint tenants with right of survivorship	Joseph Chiovari and Theresa Chiovari	Mr. and Mrs.	Joseph	Chiovari	3941 W. Charter Oak Rd.	Phoenix	AZ	85029
936	245.13	CH11	First Trust Company of Onaga, Custodian FBO Cheryl C. Chase IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Cheryl C. Chase IRA	Mrs.	Cheryl	Chase	4545 N. 42nd St. Unit 8	Phoenix	AZ	85018
746	155.82	CL02	Leo Kelman, Trustee of The Clifford Building Co., Money Purchase Pension Plan and Trust Agreement effective April 1, 1982, as amended	The Clifford Building Co., Money Purchase Pension Plan & Trust	Mr.	Leo	Kelman	4800 N. Central Ave, #105	Phoenix	AZ	85012
1177	0	CO49	M. Dean Corley, Trustee of the M. Dean Corley Revocable Living Trust dated May 11, 2005, and any amendments thereto	M. Dean Corley, Trustee of the M. Dean Corley Revocable Living Trust	Mr.	Dean	Corley	5 Endless Vista	Aliso Viejo	CA	92656
1446	795.33	CO52	James E. Cook(deceased) and Patricia L. Cook, Co-Trustees, or their successors in Trust, under The Cook Family Trust dated April 25, 2005 and any amendments thereto	James E. Cook and Patricia L. Cook, Co-Trustees, or their successors in Trust, under The Cook Family Trust	Mr. & Mrs.	James	Cook	72835 Ambrosia St.	Palm Desert	CA	92260
1354	89.25	DA08	Lu Daopei, an unmarried man	Lu Daopei	Mr. & Mrs.	Weiguo	Tang	2350 W. Maplewood St.	Chandler	AZ	85286
1006	-1095.52	DH01	Karnail Dhillon and Harbhajan Dhillon, husband and wife, as joint tenants with rights of survivorship	Karnail Dhillon and Harbhajan Dhillon, husband and wife, as joint tenants with rights of survivorship	Mr.	Karnail	Dhillon	441 E. Hackamore Street	Mesa	AZ	85203
711	0	DO17	Mary Julia Dockery, an unmarried woman	Mary Julia Dockery	Ms.	Mary	Dockery	P.O. Box 1045	Yarnell	AZ	85362
1104	259.9572	DR01	Marcia Beverly Kabaker, wife of Sheldon Kabaker, as her sole and separate property	Marcia Beverly Kabaker	Mrs.	Marcia	Kabaker	3324 Webster St.	Oakland	CA	94609
228	225.23	EA03	Roxie Ann Pugh and Dorothy Ruth Sargent, Co-Successor Trustees of the Alfred E. Earhart Revocable Living Trust dated July 22, 2003, and any amendments thereto	Alfred E. Earhart, Tr. of the Alfred E. Earhart Rev. Liv. Trust	Ms.	Roxie	Pugh	1066 W. 5th St.	Mesa	AZ	85201
1231	88.22	ED02	Helen M. Edens and Amy E. Taylor, Trustees of The Helen M. Edens Revocable Trust dated September 26, 1997 and any amendments thereto	The Helen M. Edens Revocable Trust	Mr. and Mrs.	William	Edens	20608 N. 74th Street	Scottsdale	AZ	85255
107	0	EI03	Galen Eicher, as personal representative of the Estate of Ruth LaVerne Eicher	Galen Eicher, as personal representative of the Estate of Ruth LaVerne Eicher	Ms.	Galen	Eicher	1425 East Road	La Habra Heights	CA	90631

Claims Analysis

Claims to Reclassify to Unsecured Only 10-13-2009

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
155	889.13	EI04	Carl A. Eicher, Trustee of The Carl A. Eicher Living Trust dated April 24, 1996, and any amendments thereto	Carl A. Eicher	Mr.	Carl	Eicher	10908 Dobbin Run	LaFayette	CO	80026
1253	0	EV09	George A. Everette and Mary Jane L. Everette, Trustees of GEME Revocable Trust dated December 19, 2005, and any amendments thereto	George A. Everette and Mary Jane L. Everette, Trustees of GEME Revocable Trust	Mr. and Mrs.	George	Everette	6918 S. Onyx Drive	Chandler	AZ	85249-7204
198	1779.65	FA05	Howard Farkash, Trustee of The J. F. Irrevocable Trust dated July 29, 1966	The J.F Irrevocable Trust	Mr.	Howard	Farkash	P. O. Box 10244	Phoenix	AZ	85064
196	1628.06	FA06	Howard Allen Farkash, Successor Trustee of The Jerome Farkash Revocable Living Trust, U/A Dated 10/10/80 amended 3/26/2007	Howard Farkash, Successor TTEE of the Jerome Farkash Revocable Living Trust	Mr.	Howard	Farkash	PO Box 10244	Phoenix	AZ	85064
220	601.04	FE08	Rose Feinholz, a widow	Rose Feinholz	Ms.	Rose	Feinholz	6009 E. Cortez Dr.	Scottsdale	AZ	85254
922	0.00	FI08	Iris Cashdan-Fishman	Iris Fishman	Mrs.	Iris	Fishman	3123 E. Ocotillo Rd.	Phoenix	AZ	85016
923	0.00	FI08	Iris Cashdan-Fishman	Iris Fishman	Mrs.	Iris	Fishman	3123 E. Ocotillo Rd.	Phoenix	AZ	85016
924	0.00	FI08	Iris Cashdan-Fishman	Iris Fishman	Mrs.	Iris	Fishman	3123 E. Ocotillo Rd.	Phoenix	AZ	85016
1001	417.85	FO17	Thomas Foster and Patricia Foster, husband and wife as Joint Tenants with Right of Survivorship	Thomas Foster and Patricia Foster	Mr. & Mrs.	Thomas	Foster	900 Waters Edge Way	Prescott	AZ	86303
207	147.04	FO34	Helen C. Forrester, Trustee of the Restated Forrester Family Trust, Trust A, dated January 2, 1996, and any amendments thereto	Helen C. Forrester, Tr. of The Forrester Family Trust, Trust A	Ms.	Helen	Forrester	25150 S. Via Montana Vista	Green Valley	AZ	85622-5301
816	1452.03	GA05	Ira Gaines, Trustee of The Paradise Wire and Cable Defined Benefit Pension Plan dated November 1, 1984 and any amendments thereto	Paradise Wire & Cable Defined Benefit Pension Plan	Mr.	Ira	Gaines	1819 E Morten Ave, Ste 180	Phoenix	AZ	85020
786	1452.03	GA10	Peachtree Mortgage Ltd., an Arizona corporation	Peachtree Mortgage Ltd.	Mr.	Ira	Gaines	3116 E. Shea Blvd., PMB-191	Phoenix	AZ	85028
219	769.31	GA25	First Trust Company of Onaga, Custodian FBO Wendell J. Gardner IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Wendell J. Gardner IRA #41021XXXXX	Mr.	Wendell	Gardner	2730 W. National Drive	Tucson	AZ	85742
216	729.23	GA26	Wendell J. Gardner and Pauline M. Gardner, Trustees of the WPG Revocable Trust dated May 23, 2002, and any amendments thereto	Wendell J. Gardner and Pauline M. Gardner, Trustees of the WPG Revocable Trust dated May 23, 2002, and any amendments thereto	Mr.	Wendell	Gardner	2730 W. National Drive	Tucson	AZ	85742
510	-66067.9	GE09	George William Gerung and Elda Lynne Morrow Gerung, Trustees of The Mr. and Mrs. George William Gerung Trust dated September 5, 1985, and any amendments thereto	George William Gerung and Elda L. M. Gerung, TTEE Mr. & Mrs. George William Gerung Trust	Mr. & Mrs.	George	Gerung	42401 N. Celebration Way	Anthem	AZ	85086
102	1583.36	GE10	First Trust Company of Onaga, FBO Robert E. George IRA Acct. #410082XXXX	First Trust Co. of Onaga, FBO Robert E. George IRA	Dr.	Robert	George	1011 W. Golden Ln.	Phoenix	AZ	85021
101	3017.16	GE11	Robert E. George and Margaret Leah George, Trustees of The Robert E. George and Margaret Leah George Trust, dated June 12, 1985, as amended	Robert & Margaret George, TTEES of Robert E. George and Margaret L. George Trust	Dr. and Mrs.	Robert	George	1011 W. Golden Ln.	Phoenix	AZ	85021
237	983.1	GE19	Matthew Gerson and Maria Gerson, husband and wife, as joint tenants with right of survivorship	Matthew Gerson and Maria Gerson	Mr. & Mrs.	Matthew	Gerson	4546 E. Foothill Dr.	Paradise Valley	AZ	85253
178	125.97	GE24	Roger F. Getz, Trustee of the Getz Investment Corporation Defined Benefit Pension Plan and Trust, dated February 1, 1977, and any amendments thereto	Roger F. Getz, Trustee of the Getz Investment Corporation Pension Plan and Trust	Mr.	Roger	Getz	75938 Via Cortona	Indian Wells	CA	92210
564	119.23	GL05	Bernard Glassman and Beverley A. Glassman, Trustees of the Glassman Family Trust dated March 10, 2005, and any amendments thereto	Bernard Glassman and Beverley A. Glassman, Trustees of the Glassman Family Trust	Mr. And Mrs.	Bernard	Glassman	78736 Alliance Way	Palm Desert	CA	92211

Claims Analysis

Claims to Reclassify to Unsecured Only 10-13-2009

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
413	1099.66	GL08	Melvin M. Glick and Ellen L. Glick, Trustees of the Melvin M. Glick and Ellen L. Glick Declaration and Agreement of Trust dated November 26, 2002, and any amendments thereto	The Melvin M. Glick and Ellen L. Glick Declaration and Agreement of Trust dated November 26, 2002	Dr. & Mrs.	Melvin	Glick	951 Mesa Grande Dr.	Palm Desert	CA	92211
156	193.91	GO24	Charles Schwab & Co., Inc., Custodian FBO Barbara E. Goldenberg IRA #1160-XXXX	Charles Schwab & Co., Inc., Custodian FBO Barbara E. Goldenberg IRA #1160-3865	Mrs.	Barbara	Goldenberg	10373 E. Loving Tree Ln.	Scottsdale	AZ	85262
1030	384.69	GO27	Gary W. Goldstein and Arlene A. Forastiere, husband and wife, as tenants in common	Gary W. Goldstein and Arlene A. Forastiere	Mr.	Gary	Goldstein	240 E. Montgomery St.	Baltimore	MD	21230
1020	458.71	GO28	Fidelity Investments, Custodian FBO Gary W. Goldstein IRA Account #1403XXXXX	Fidelity Investments, Custodian FBO Gary W. Goldstein	Mr.	Gary	Goldstein	240 E. Montgomery St.	Baltimore	MD	21230
174	485.09	GR23	Irwin Greenberg and Daryln Greenberg, husband and wife, as joint tenants with right of survivorship	Irwin A. Greenberg and Daryln Greenberg	Mr. & Mrs.	Irwin	Greenberg	6678 Jog Palm Dr.	Boynton Beach	FL	33437
395	127.23	GR44	Ann M. Graham, an unmarried woman	Ann M. Graham	Ms.	Ann	Graham	2201 N. Central Ave., #2C	Phoenix	AZ	85004
1531	172.08	GR55	Nancy Granados, a single woman	Nancy Granados	Ms.	Nancy	Granados	18237 W. Happy Valley Rd.	Surprise	AZ	85361
138	89.25	GR65	Zvonimir Grgurovic and Brankica Grgurovic, husband and wife, as joint tenants with right of survivorship	Zvonimir Grgurovic and Brankica Grgurovic, husband and wife, as joint tenants with right of survivorship	Mr.	Zvonimir	Grgurovic	10630 E. Cedar Waxwing Drive	Sun Lakes	AZ	85248
1228	83.04	GU13	First Trust of Onaga, Custodian FBO Kathy Guillory IRA #410213XXXX	First Trust of Onaga, Custodian FBO Kathy Guillory, IRA	Ms.	Kathy	Guillory	11058 E. Tamarisk Way	Scottsdale	AZ	85262
742	4080.52	HA04	Ben C. Pearson, Trustee of The P. A. Harm Revocable Trust Dated January 2, 1997	P. A. Harm Revocable Trust	Mr.	Ben	Pearson	3033 N. Central Ave. Ste #645A	Phoenix	AZ	85012
124	1597.4	HA33	Hallis Associates, Limited Partnership, an Arizona Limited Partnership	Hallis Associates, Limited Partnership	Ms.	Fay	Hoots	11953 N. 133rd Way	Scottsdale	AZ	85259
755	148.37	HA38	Charles R. Hammon and Ernestine R. Hammon and Charlene R. Kingston, husband, wife and daughter, as joint tenants with right of survivorship	Mr. and Mrs. Charles R. Hammon and Charlene R Kingston	Mr. & Mrs.	Charles	Hammon	6608 N. 7th Dr.	Phoenix	AZ	85016
985	77.92	HA43	Hagin Investments, L.L.C., an Arizona limited liability company	Hagin Investments, L.L.C., an Arizona limited liability company	Mr.	Kenneth	Hagin	610 E. Montebello, Unit #43	Phoenix	AZ	85012
256	1790.33	HA49	William J. Hall, Trustee of the William J. Hall Revocable Trust dated October 5, 2006, and any amendments thereto	William J. Hall, Trustee of the William J. Hall Revocable Trust dated October 5, 2006, and any amendments thereto	Dr.	William	Hall	7473 East Osborn Rd	Scottsdale	AZ	85251
74	-625.73	HI10	Larry L. Hinkle and Sharon B. Hinkle, husband and wife, as community property with right of survivorship	Larry L. Hinkle and Sharon B. Hinkle	Mr. & Mrs.	Larry	Hinkle	P.O. Box 92	Buckeye	AZ	85326
1185	0	HO18	Marci E. Householder, an unmarried woman	Marci E. Householder	Mrs.	Marci	Householder	308 E. Wiley Way	Casa Grande	AZ	85222
393	0	HO20	Jim H. Homan, Custodian FBO Shaila D. Homan, under the Uniform Gift to Minors Act	Bank One FBO Jim H. Homan, Custodian FBO Shaila D. Homan, under the Uniform Gift to Minors Act	Mr.	Jim	Homan	2822 N. 43rd St.	Phoenix	AZ	85008-1438
1013	887.61	HR01	Thomas G. Hron and Sharon A. Hron, husband and wife as joint tenants with right of survivorship	Thomas G. Hron and Sharon A. Hron, husband and wife as joint tenants with right of survivorship	Mr.	Thomas	Hron	15133 E. Staghorn Drive	Fountain Hills	AZ	85268
259	77.92	HU10	Leonard W. Huck, Sr. and Suzanne L Huck, Trustees of The Leonard W. Huck, Sr. and Suzanne L Huck Revocable Trust dated February 18, 1969, and any amendments thereto	Leonard W. Huck, Sr. and Suzanne L Huck, Trustees of The Leonard W. Huck, Sr. and Suzanne L Huck Revocable Trust	Mr. & Mrs.	Leonard	Huck	63 Forest Highlands	Flagstaff	AZ	86001
147	155.83	HU15	Richard E. Huff and Effie Louise Huff, husband and wife, as joint tenants with right of survivorship	Richard E. Huff and Effie Louise Huff	Mr. and Mrs.	Richard	Huff	718 E. Sierra Vista Dr.	Phoenix	AZ	85014

Claims Analysis

Claims to Reclassify to Unsecured Only 10-13-2009

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
258	45.28	IM01	Frank Imburgia and Rose Imburgia, husband and wife, as joint tenants with right of survivorship	Frank Imburgia and Rose Imburgia	Mr. & Mrs.	Frank	Imburgia	8849 E. Volcano	Prescott Valley	AZ	86314
658	186.88	IN01	Charles Schwab & Co., Inc., Custodian FBO Michael V. Infante IRA Acct. #4628-XXXX	Charles Schwab & Co., Inc. Custodian FBO Michael V. Infante IRA	Mr.	Michael	Infante	210 Weatherstone Rd.	Barrington	IL	60010
199	357.67	JA01	Phyllis Jacobs, Trustee of the Phyllis Jacobs Living Trust, dated September 2, 1999, and any amendments thereto	Phyllis Jacobs, Tr. of the Phyllis Jacobs Living Trust 9/2/99	Ms.	Phyllis	Jacobs	13373 N. Plaza Del Rio Blvd., Apt. #5560	Peoria	AZ	85381
927	0	JO32	Michael Johnson Investments II, L.L.C., an Arizona limited liability company	Michael Johnson Investments II, L.L.C., an Arizona limited liability company	Mr.	Michael	Johnson	7317 E. Greenway Rd.	Scottsdale	AZ	85260
471	-11909.57	JO35	Corporate Interior Systems, Inc., an Arizona limited liability company	Corporate Interior Systems, Inc., an Arizona limited liability company	Mrs.	Lisa	Johnson	3311 E. Broadway Road	Phoenix	AZ	85040
422	134.83	KA07	Helaine J. Kaplan, an unmarried woman	Helaine J. Kaplan	Ms.	Helaine	Kaplan	7810 N. 14th Place, Apt #2099	Phoenix	AZ	85020
264	310.25	KA14	Edward Katz, Trustee of the Edward Katz Family Trust dated September 15, 1978, and any amendments thereto	Edward Katz, TTEE of the Edward Katz Family Trust	Mr.	Edward	Katz	7501 E. Thompson Peak Parkway, #230	Scottsdale	AZ	85255
560	0.01	KA43	Jeffrey S. Kaufman, Trustee of the Samuel W. Kaufman Living Trust dated April 14, 1997, and any amendments thereto, FBO Marcy L. Kaufman	Jeffrey S. Kaufman, Tr. of the Samuel W. Kaufman Living Trust	Ms.	Marcy	Kaufman	13525 N. 92nd Pl.	Scottsdale	AZ	85260
425	85.43	KA45	Morris A. Kaplan, Trustee of the Helaine Julie Kaplan Irrevocable Trust dated January 15, 1980, and any amendments thereto	The Helaine Julie Kaplan Irrevocable Trust	Mr.	Morris	Kaplan	7810 N. 14th Place, Apt. #2099	Phoenix	AZ	85020
612	-140751.7	KA47	Jeffrey S. Kaufman and Donna I. Kaufman, Trustees, or their successors in trust, under The Kaufman Family Living Trust dated July 7, 1997, and any amendments thereto	Charles Schwab, FBO of The Kaufman Family Living Trust	Mr.	Jeffrey	Kaufman	5725 N. Scottsdale Rd., #190	Scottsdale	AZ	85250
612	-199688.34	KA47	Jeffrey S. Kaufman and Donna I. Kaufman, Trustees, or their successors in trust, under The Kaufman Family Living Trust dated July 7, 1997, and any amendments thereto	Charles Schwab, FBO of The Kaufman Family Living Trust	Mr.	Jeffrey	Kaufman	5725 N. Scottsdale Rd., #190	Scottsdale	AZ	85250
748	109.08	KE07	Marc Kelman and Ellen G. Kelman, Trustees of the Marc Kelman Enterprises, Inc. Pension Plan, effective January 1, 2001, and any amendments thereto	Marc Kelman and Ellen G. Kelman, Trs. of the Marc Kelman Plan	Mr.	Marc	Kelman	10645 N. Tatum Blvd., Ste. #200-258	Phoenix	AZ	85028
747	92.66	KE08	Ellen G. Kelman and Marc Kelman, Trustees of the Ellen Kelman Pension Plan, effective January 1, 1997, and any amendments thereto	Ellen G Kelman and Marc Kelman, Trs. of the E. Kelman Pension Pl	Mr.	Marc	Kelman	10645 N. Tatum Blvd., Ste. #200-258	Phoenix	AZ	85028
781	0	KE10	Marc Kelman and Ellen G. Kelman, husband and wife, as joint tenants with right of survivorship	Marc Kelman and Ellen G. Kelman	Mr.	Marc	Kelman	10645 N. Tatum Blvd., Ste. #200-258	Phoenix	AZ	85028
1261	0	KI13	Daniel M. Kingston and Emily C. Kingston, husband and wife, as joint tenants with right of survivorship	Daniel M. Kingston and Emily C. Kingston	Mr.	Daniel	Kingston	6330 N. 8th Ave.	Phoenix	AZ	85013
1373	314.38	KI15	Valley Investment Group Leasing, LLC, an Arizona limited liability company	Valley Investment Group Leasing, LLC, an Arizona limited liability company	Mr.	Daniel	Kingston	6330 N. 8th Ave.	Phoenix	AZ	85013
1267	101.45	KI21	First Trust Company of Onaga, Custodian FBO Dan Kingston IRA #41021XXXXX	Dan Kingston, IRA	Mr.	Daniel	Kingston	6330 N. 8th Avenue	Phoenix	AZ	85013
1371	57.3	KI22	First Trust Company of Onaga, Custodian FBO Dan Kingston Roth IRA #46021XXXXX	Dan Kingston, Roth IRA	Mr.	Daniel	Kingston	6330 N. 8th Avenue	Phoenix	AZ	85013
570	0	KO16	Ronald L. Kohner, an unmarried man	Ronald L. Kohner	Mr.	Ronald	Kohner	7446 W Tumblewood Dr	Peoria	AZ	85382-4836
788	145.1	KR04	Orville E. Krueger and Althea M. Krueger, as community property with right of survivorship	Orville E. Krueger and Althea M. Krueger	Mr.	Lon	Krueger	13601 N. 85th St.	Scottsdale	AZ	85260

Claims Analysis

Claims to Reclassify to Unsecured Only 10-13-2009

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
789	444.67	KR09	First Trust Company of Onaga, Custodian FBO Orville E. Krueger IRA Acct. #460213XXXX	First Trust Co., Cust. FBO Orville E. Krueger IRA	Mr.	Orville	Krueger	13601 N. 85th St.	Scottsdale	AZ	85260
505	249.86	KR11	Stewart F. Kristal and Toba A. Kristal, Trustees of the Kristal Trust Agreement dated February 4, 1979, as amended	Stewart F. Kristal and Toba A. Kristal, Trs. of the Kristal Trust Agreement	Mr. & Mrs.	Stewart	Kristal	4444 E. Camelback Rd., #23	Phoenix	AZ	85018
812	0	KR14	Maryanne B. Krueger, wife of Lonnie J. Krueger, as her sole and separate property	Maryanne B. Krueger	Mrs.	Maryanne	Krueger	13601 N. 85th St.	Scottsdale	AZ	85260
813	1179.7	KR17	Lonnie J. Krueger, Trustee of The James C. Schneck Irrevocable Trust dated November 15, 1997	Lonnie J. Krueger, Trustee of The James C. Schneck Irrevocable Trust dated November 15, 1997	Mr.	Lonnie	Krueger	13601 N. 85th St.	Scottsdale	AZ	85260
78	0	KU02	Kay A. Kuntz, Trustee of The Kay A. Kuntz Family Trust U/A dated January 10, 1996	The Kay A. Kuntz Family Trust	Ms.	Kay	Kuntz	P. O. Box 45	Jersey Mills	PA	17739
203	233.75	KY01	Lincoln Obstetrics & Gynecology, Ltd Profit Sharing Plan FBO Jack D. Kyman	Lincoln Obstetrics & Gynecology, Ltd Profit Sharing Plan FBO Jack D. Kyman,	Dr.	Jack	Kyman	50 E. Dunlap Ave., Ste. #200	Phoenix	AZ	85020
201	73.52	LA14	Susan K. Larson, wife of Lawrence A. Larson, as her sole and separate property	Susan K. Larson	Mrs.	Susan	Larson	3102 Overland	Round Rock	TX	78681
624	4413.65	LA36	Kenneth R. Lakin, Trustee of the Darline T. Lakin Lifetime Q-TIP Trust dated August 1, 2002 and any amendments thereto	Kenneth R. Lakin, Trustee of the Darline T. Lakin Lifetime Q-TIP Trust	Mr.	Kenneth	Lakin	17300 N. 88th Ave. Apt. 236	Peoria	AZ	85382
659	636.1	LA48	Benjamin A. Langis and Lauren M. Langis, husband and wife, as joint tenants with right of survivorship	Benjamin A. Langis and Lauren M. Langis	Mr. and Mrs.	Benjamin	Langis	44790 King Way Apt K	California	MD	20619
712	126.11	LE03	Orlyn Levy, trustee of the Levy Family Trust dated September 21, 2004 and any amendments thereto	Orlyn Levy, trustee of the Levy Family Trust dated September 21, 2004 and any amendments thereto	Mrs.	Orlyn	Levy	727 E. Rose Marie Ln.	Phoenix	AZ	85022
662	-23005.46	LE06	Aaron D. Levine M.D., Trustee of The Aaron David Levine, M.D. Keogh Plan	The Aaron David Levine, M.D. Keogh Plan	Dr.	Aaron	Levine	1610 Baker St.	San Francisco	CA	94115
661	389.58	LE46	Zev William Levine, a single man	Zev William Levine	Mr.	Zev	Levine	1610 Baker St.	San Francisco	CA	94115
1394	3526.31	LE52	Janice Childs Levine, Trustee of the JCA Revocable Trust dated August 19, 2008 and any amendments thereto	Janice Childs Levine, Trustee of the JCA Revocable Trust dated August 19, 2008 and any amendments thereto	Mrs.	Janice	Levine	3104 E. Camelback Rd #411	Phoenix	AZ	85016
1115	1137.73	LI04	Jake Vann Lipe and Helen B. Vann Lipe, Trustees, or their successors in trust, under the Vann Lipe Living Trust, dated October 23, 2001 and any amendments thereto	Jake Vann Lipe and Helen B. Vann Lipe, Trs. of The Vann Lipe Tr	Mr. & Mrs.	Jake	Vann Lipe	10450 E. Swinging Bridge Ln.	Cornville	AZ	86325
942	1527.39	LU06	First Regional Bank, Custodian FBO John A. Luginbill IRA #05XXXX	First Regional Bank, Custodian FBO John A. Luginbill IRA	Mr.	John	Luginbill	881 West Enfield Way	Chandler	AZ	85286
941	3770.02	LU07	John A. Luginbill and Susan G. Luginbill, Trustees of the Family Trust of John Alan Luginbill and Susan Gail Luginbill dated September 28, 1992, and any amendments thereto	John A. Luginbill and Susan G. Luginbill, Trustees of the Family Trust of John Alan Luginbill and Susan Gail Luginbill	Mr. & Mrs.	John	Luginbill	881 West Enfield Way	Chandler	AZ	85286
1063	86.8	LU08	First Regional Bank, Custodian FBO Susan G. Luginbill IRA #05XXXX	First Regional Bank, Custodian FBO Susan G. Luginbill IRA	Mrs.	Susan	Luginbill	881 West Enfield Way	Chandler	AZ	85286
940	675.25	LU09	John A. Luginbill, Trustee of The Fastak Enterprises, L.L.C. Retirement Plan	John A. Luginbill, Trustee of The Fastak Enterprises, L.L.C. Retirement Plan	Mr.	John	Luginbill	881 West Enfield Way	Chandler	AZ	85286
1061	623.29	LU10	Fastak Enterprises, L.L.C., an Arizona limited liability company	Fastak Enterprises, L.L.C., an Arizona limited liability company	Mr.	John	Luginbill	881 West Enfield Way	Chandler	AZ	85286

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
1062	267.7	LU11	John A. Luginbill, Trustee of the Fastak Enterprises, L.L.C. 401(k) Plan dated January 1, 2005	John A. Luginbill, Trustee of the Fastak Enterprises, L.L.C. 401(k) Plan dated January 1, 2005	Mr.	John	Luginbill	881 W. Enfield Way	Chandler	AZ	85248
1230	0	LU12	Lizhu Lu, wife of Youzhi Tang, as her sole and separate property	Lizhu Lu	Mr. & Mrs.	Weiguo	Tang	2350 W. Maplewood St.	Chandler	AZ	85248
1366	0	LU13	Lizhu Lu, wife of Youzhi Tang, as her sole and separate property	Lizhu Lu	Mr. & Mrs.	Weiguo	Tang	2350 W. Maplewood St.	Chandler	AZ	85248
69	0	MA04	Mary K. Marshall, an unmarried woman	Mary K. Marshall	Ms.	Mary	Marshall	11515 N. 91st St. #163	Scottsdale	AZ	85260
617	713.53	MA19	Lois H. MacLeod, Trustee of the Lois H. MacLeod Trust dated September 3, 1998, and any amendments thereto	Lois H. MacLeod, Tr. of the Lois H. MacLeod Trust	Ms.	Lois	MacLeod	7530 E. Via Estrella Ave.	Scottsdale	AZ	85258-1121
98	0	MA39	Joan W. Martin, wife of Roger W. Martin, as her sole and separate property	Joan W. Martin	Mrs.	Joan	Martin	4563 Calle Tuberia	Phoenix	AZ	85018
126	820.24	ME16	Entrust Arizona, LLC, Custodian FBO James Merriman IRA Acct.# 1XXXX	Entrust Arizona, LLC, Custodian FBO James Merriman IRA	Mr.	James	Merriman	11953 North 133rd Way	Scottsdale	AZ	85259
1515	-8.9	ME24	First Trust Company of Onaga, Custodian FBO Mari S. Messinger Roth IRA #46021XXXXX	First Trust Company of Onaga, Custodian FBO Mari S. Messinger Roth IRA	Mrs.	Mari	Messinger	6848 E. Aster Dr.	Scottsdale	AZ	85254
1723	3331.72	ME25	First Trust Company of Onaga, Custodian FBO Robert J. Messinger Roth IRA #46021XXXXX	First Trust Company of Onaga, Custodian FBO Robert J. Messinger Roth IRA	Mr.	Robert	Messinger	6848 E. Aster Dr.	Scottsdale	AZ	85254
176	2606.4	MO10	Martin D. Mollen, M.D., Trustee of The Internal Medicine Specialists, P.C. Profit Sharing Plan effective July 1, 2001, and any amendments thereto	Internal Medicine Specialists, P.C.	Dr.	Martin	Mollen	10784 E. Falling Star Dr.	Scottsdale	AZ	85262
181	994.64	MO24	Martin D. Mollen, Trustee of the JM Consultants Defined Benefit Plan dated January 1, 2000, and any amendments thereto	Martin D. Mollen, Tr. of the JM Consultants Defined Ben. Plan	Dr.	Martin	Mollen	10784 E. Falling Star Dr.	Scottsdale	AZ	85262
144	1086.16	MO34	Arthur J. Mollen, Trustee of the Feeling Good Trust dated June 30, 1987, and any amendments thereto	Arthur J. Mollen, Trustee of the Feeling Good Trust dated June 30, 1987, and any amendments thereto	Dr.	Arthur	Mollen	9455 N. 55th St.	Paradise Valley	AZ	85253
139	1184.48	MO35	Arthur J. Mollen, Trustee of the Southwest Health LTD Pension Plan dated August 2, 2001, and any amendments thereto	Arthur J. Mollen, Trustee of the Southwest Health LTD Pension Plan dated August 2, 2001, and any amendments thereto	Dr.	Arthur	Mollen	4602 North 16th St.	Phoenix	AZ	85016
871	110.66	MU08	Raymond Francis Muench, Trustee of the Raymond Francis Muench Revocable Trust dated September 7, 2005, and any amendments thereto	Raymond Francis Muench, Trustee of the Raymond Francis Muench Revocable Trust	Mr.	Ray	Muench	106 W. Pierson St.	Phoenix	AZ	85013
939	0	MU09	Jo Ann Tunnell Muench, Trustee of the Jo Ann Tunnell Muench Revocable Trust dated September 7, 2005, and any amendments thereto	Jo Ann Tunnell Muench, Trustee of the Jo Ann Tunnell Muench Revocable Trust	Mrs.	Jo Ann	Muench	106 W. Pierson St.	Phoenix	AZ	85013
739	155.83	NA04	Steven J. Naylor and Pamela A. Naylor, Trustees of the Steven J. and Pamela A. Naylor Trust dated September 27, 1996, and any amendments thereto	Steven J. Naylor and Pamela A. Naylor, Trustees of the Steven J. and Pamela A. Naylor Trust	Mr.	Steven	Naylor	P. O. Box 98	PioneerTown	CA	92268
732	83.4	NA06	Fidelity Investments, Custodian FBO Pamela A. Naylor IRA Account #483-26XXXX	Fidelity Investments, Custodian FBO Pamela A. Naylor IRA	Mrs.	Pamela	Naylor	P.O. Box 98	PioneerTown	CA	92268
1186	456.42	NE14	Dennis J. Newman and Maria Newman, husband and wife, as joint tenants with right of survivorship	Dennis J. Newman and Maria Newman	Mr. & Mrs.	Dennis	Newman	1108 Parkridge Blvd.	Parkridge	IL	60068

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
1329		0 NO15	Corey H. Normoyle Jr. and Ellen M. Normoyle, Trustees of The Corey H. Normoyle, Jr. and Ellen M. Normoyle Living Trust dated May 23, 2005 and any amendments thereto	Corey H. Normoyle Jr. and Ellen M. Normoyle, Trustees of The Corey H. Normoyle, Jr. and Ellen M. Normoyle Living Trust	Mr. & Mrs.	Corey	Normoyle, Jr.	1434 W. Commerce Ave.	Gilbert	AZ	85233
231	77.92	NU03	Mendel N. Nudelman, husband of Dena Nudelman, a married man as his sole and separate property	Mendel N. Nudelman	Mr.	Mendel	Nudelman	9130 N. Lowell Street	Skokie	IL	60076
575	4067.13	OH01	Robert N. O'Hara or Joan H. O'Hara, Trustee of The O'Hara Family Trust dated January 30, 1986, and any amendments thereto	Robert N. O'Hara, Tr. of The O'Hara Family Trust	Mr. and Mrs.	Robert	O'Hara	10800 E. Cactus Rd. #56	Scottsdale	AZ	85259
574	992.0001	OH03	Robert N. O'Hara and Joan H. O'Hara, husband and wife, as joint tenants with right of survivorship	Joan H. O'Hara	Mrs.	Joan	O'Hara	10800 E. Cactus Rd. #56	Scottsdale	AZ	85259
1060	952.6	OL16	Roger O'Sullivan, husband of Donna Hutchins-Miller, as his sole and separate property	Roger O'Sullivan	Mr.	Roger	O'Sullivan	1344 E. Ocotillo Rd.	Phoenix	AZ	85014
91	422.01	PA30	First Trust Company of Onaga, Custodian FBO Pramod C. Patel, IRA #410213XXXX	Pramod C. Patel, IRA	Mr.	Pramod	Patel	4542 E. Betty Elyse Ln.	Phoenix	AZ	85032
26	134.08	PE16	Ibsen M. Perez, an unmarried man	Ibsen M. Perez	Mr.	Ibsen	Perez	4808 N. 24th St. Unit 1325	Phoenix	AZ	85016
159		0 PH01	Gary Mackman, Trustee of the Phoenix Ophthalmologists, P.A. Profit Sharing Plan and Trust	Phoenix Ophthalmologists, P.A. Prof. Shar PI	Dr.	Gary	Mackman	1728 W. Glendale Ave. #408	Phoenix	AZ	85021
1153	-39940.79	PH03	Victor Pham and Giao Tonnu Pham, husband and wife, as joint tenants with right of survivorship	Victor Pham and Giao Tonnu Pham	Mr. & Mrs.	Victor	Pham	9720 E. Davenport Dr.	Scottsdale	AZ	85260
549	168.86	PI04	Martin D. Pierson, Trustee of the ASC Profit Sharing Plan dated January 1, 2000, and any amendments thereto	Martin D. Pierson, Trustee of the ASC Profit Sharing Plan	Mr.	Martin	Pierson	271 N. Story Book Way	Eagle	ID	83616
30	119.23	PO14	Sam Post, Trustee of The Consolidated Financial Group, Inc., Defined Benefit Pension Plan effective January 1, 1998	The Consolidated Financial Group, Inc., Defined Benefit Pension Plan	Mr.	Sam	Post	17550 N. Perimeter Dr., Suite #450	Scottsdale	AZ	85255
640	387.5801	PO21	Leslie Howard Posen, Trustee of the L.H. Posen Living Trust dated March 25, 1997, and any amendments thereto	Leslie Howard Posen, Tr. of the L.H. Posen Living Trust	Dr.	Leslie	Posen	5463 E. Miramonte Dr. North	Cave Creek	AZ	85331
639	424.64	PO28	Leslie Howard Posen, Trustee of the Leslie H. Posen, DMD Profit Sharing Plan and Trust	Leslie H. Posen, DMD Profit Sharing Plan and Trust	Dr.	Leslie	Posen	5463 E. Miramonte Dr. North	Cave Creek	AZ	85331
571	629.38	PO32	Lawrie Porter, Trustee of the Lawrie Porter Family Trust dated May 19, 1988, and any amendments thereto	Lawrie Porter, Trustee of the Lawrie Porter Family Trust dated May 19, 1988, and any amendments thereto	Ms.	Lawrie	Porter	27672 N. 72nd Way	Scottsdale	AZ	85266
996	367.92	QI01	Heng Qian and Tu Yan Mei, husband and wife, as joint tenants with right of survivorship	Heng Qian and Tu Yan Mei	Mr. & Mrs.	Heng	Qian	1161 W. Rawhide Ave.	Gilbert	AZ	85233
716	585.97	RA03	Ezra Rabie and Marilynn Rabie, husband and wife, as tenants in common each as to a 50% Interest	Ezra Rabie and Marilynn Rabie	Mr. & Mrs.	Ezra	Rabie	4 Dover Way	Lake Oswego	OR	97034
1005		0 RA06	G. Grant Lyon, Chapter 11 Trustee for Radical Bunny, L.L.C., an Arizona Limited Liability Company	G. Grant Lyon, Trustee for Radical Bunny, L.L.C. an AZ limited liability company	Mr.	Grant	Lyon, Trustee for Radical Bunny, LLC	Two North Central Avenue, Suite 720	Phoenix	AZ	85004
738	246.65	RA14	Hanina Rabie, a widow	Hanina Rabie	Mrs.	Hanina	Rabie	1545 Dr. Penfeld, Apt 404	Montreal, Quebec		H3G IC7
103	610.37	RA16	Brian D. Rafter and Debra L. Rafter, husband and wife, as joint tenants with right of survivorship	Brian D. Rafter and Debra L. Rafter	Mr. & Mrs.	Brian	Rafter	800 Old Senator Rd.	Prescott	AZ	86303
1356	199.2	RE07	Adrian J. Reznik, a single woman	Adrian J. Reznik	Ms.	Adrian	Reznik	P. O. Box 5953	Glendale	AZ	85312-5953

Claims Analysis

Claims to Reclassify to Unsecured Only 10-13-2009

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
1233	2287.11	RE30	Arizona Bank & Trust, Custodian FBO Honeylou Reznik IRA #XXX248	Arizona Bank & Trust, Custodian FBO Honeylou Reznik IRA	Mrs.	Honeylou	Reznik	210 W. Myrtle	Phoenix	AZ	85021
1296	2724.42	RE31	Arizona Bank & Trust, Custodian FBO Morris Reznik IRA #XXX249	Arizona Bank & Trust Custodian FBO Morris Reznik IRA	Mr.	Morris	Reznik	210 W. Myrtle	Phoenix	AZ	85021
654	0	RE32	James M. Reynolds and Carol R. Reynolds, Trustees of the James M. and Carol R. Reynolds Family Trust dated October 29, 1992, and any amendments thereto	James M. and Carol R. Reynolds Family Trust	Mr. & Mrs.	James	Reynolds	938 E. 25 South	Lindon	UT	84042
656	699.38	RE37	First Trust Company of Onaga, Custodian FBO James M. Reynolds IRA # 41021XXXXX	First Trust Company of Onaga, Custodian FBO James M. Reynolds IRA	Mr. & Mrs.	James	Reynolds	938 E. 25 South	Lindon	UT	84042
1271	2113.11	RE40	Randi Susan Reznik, Trustee of the Randi Susan Reznik Revocable Living Trust dated May 11, 2005, and any amendments thereto	Randi Susan Reznik, Trustee of the Randi Susan Reznik Revocable Living Trust	Ms.	Randi	Reznik	5 Endless Vista	Alisa Viejo	CA	92656
1529	312.34	RE46	Shirley A. Renfroe, an unmarried woman	Shirley A. Renfroe	Ms.	Shirley	Renfroe	P.O. Box 39114	Phoenix	AZ	85069-9114
410	3109.29	RH01	Richard Rhoads, Trustee of the 1987 Rhoads Family Trust, and any amendments thereto	Richard Rhoads, Trustee of the 1987 Rhoads Family Trust	Mr.	Richard	Rhoads	209 Riverfield Ct.	Simi Valley	CA	93065
140	743.18	RO12	Martin G. Rosenthal and David A. Rosenthal, Co-Trustees of The Martin G. Rosenthal, M.D., P.C. Profit Sharing Plan Dated January 1, 1993	The Martin G. Rosenthal, M.D., P.C. Profit Sharing Plan	Dr.	Martin	Rosenthal, M.D.	124 E. San Miguel	Phoenix	AZ	85012-1339
143	348.58	RO15	Martin G. Rosenthal and Linda B. Rosenthal, Trustees of The Rosenthal Family Trust dated February 17, 1983 and any amendments thereto	The Rosenthal Family Trust	Dr.	Martin	Rosenthal, M.D.	124 E. San Miguel	Phoenix	AZ	85012-1339
36	233.75	RO49	Sidney M. Rosen, Trustee of the Sidney M. Rosen as Trustee under Trust dated August 13, 1996, and any amendments thereto	Sidney M. Rosen, Trustee of the Sidney M. Rosen as Trustee under Trust dated August 13, 1996	Mr.	Sidney	Rosen	2233 N. Alvarado Rd.	Phoenix	AZ	85004
635	1036.42	RO56	Lawrence J. Rogoff and Lisa W. Rogoff, Trustee of the Lawrence J. Rogoff, Inc. Profit Sharing Plan dated December 31, 1998, and any amendments thereto	Lawrence J. Rogoff and Lisa W. Rogoff, Trustee of the Lawrence J. Rogoff, Inc. Profit Sharing Plan	Mr. & Mrs.	Lawrence	Rogoff	16650 N. 91st Street #102	Scottsdale	AZ	85260
651	155.83	SA14	S. Richard Sallomi and Isabella L. Sallomi, Trustees of the R & I Sallomi Family Trust effective June 22, 1993, and any amendments thereto	S. Richard Sallomi and Isabella L. Sallomi, Trs.	Mr. and Mrs.	S.	Sallomi	1790 Coyote Rd.	Prescott	AZ	86303
301	0	SA17	Alfred D. Sachs, Trustee and Frances T. Sachs, Trustee of the Sachs Family Trust Agreement dated July 1, 1984, and any amendments thereto	Alfred D. & Frances T. Sachs, Trs. of the Sachs Fam. Trust	Mr. & Mrs.	Alfred	Sachs	7101 E. Belmont Ave.	Paradise Valley	AZ	85253
29	0	SC03	Paolo F. Scianna and Francesca Scianna (deceased), husband and wife as joint tenants with right of survivorship	Paolo F. Scianna	Mr.	Paolo	Scianna	4816 Sheridan Ln.	Prescott Valley	AZ	86314
529	249.17	SC17	Suzanne Scheiner Marwil, wife of Jeremy Marwil, as her sole and separate property	Suzanne Scheiner Marwil	Ms.	Suzanne	Marwil	9151 East Tarentini Ln	Scottsdale	AZ	85260-9151
524	0	SC18	Scheiner Family Limited Partnership, an Arizona limited partnership	Steven M. Scheiner, General Partner	Mr.	Steven	Scheiner	7621 E. Tuckey Ln.	Scottsdale	AZ	85250-4617
734	165.5	SC19	Corinne L. Scheiner, individually	Corinne L. Scheiner	Dr.	Corinne	Scheiner	18 E. San Miguel St.	Colorado Springs	CO	80903
262	392.09	SC20	Helen Ruth Schroeder, a widow	Helen Ruth Schroeder	Mr.	John	Schroeder	6324 E. Aster Dr.	Scottsdale	AZ	85254
493	116.97	SC25	Steven M. Scheiner, Trustee of the Frederick Scheiner Family Trust dated February 12, 1985, and any amendments thereto	Steven M. Scheiner, Tr. of the Frederick Scheiner Family Trust	Mr.	Steven	Scheiner	7621 E. Tuckey Ln.	Scottsdale	AZ	85250-4617

Claims Analysis

Claims to Reclassify to Unsecured Only 10-13-2009

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
1114	1769.58	SC47	Suncrest Holding Corp., an Arizona corporation	Suncrest Holdings Corp.	Mr. and Mrs.	Edward	Schrader	14322 E. Lowden Ct.	Scottsdale	AZ	85262
279	1527.0656	SH06	Donald E. Shipley and Mary B. Shipley, Co-Trustees of The DMS Trust dated May 21, 1996 and any amendments thereto	Donald E. Shipley and Mary B. Shipley, Co-Trustees of the DMS Trust	Mr.	Donald	Shipley	1188 E. Manor Drive	Casa Grande	AZ	85122
193	0	SH08	Richard Shapiro, Trustee of The Shapiro Revocable Family Trust dated March 4, 1993 (Schedule B Property)	Richard Shapiro, Trustee of The Shapiro Rev Fam Trust (Sch. B)	Ms.	Cathy	Shapiro	10530 E. Morningstar Dr.	Scottsdale	AZ	85259
191	126.74	SH18	NTC & Co. FBO Cathy Shapiro IRA #173012-XXXX	NTC & Co. FBO Cathy Shapiro, IRA	Ms.	Cathy	Shapiro	10530 E. Morningstar Dr.	Scottsdale	AZ	85255
192	221.79	SH19	Cathy Shapiro, Trustee of The Shapiro Revocable Family Trust dated March 4, 1993 (Schedule A Property)	The Shapiro Revocable Family Trust	Ms.	Cathy	Shapiro	10530 E. Morningstar Dr.	Scottsdale	AZ	85259
212	884.91	SH40	Richard J. Sharp and Melinda Sharp, Trustees of the Morr-Sharp, Inc. Profit Sharing Plan & Trust Agreement dated August 31, 1980, and any amendments thereto	Merrill Lynch Acct. FBO Morr-Sharp, Inc. Profit Sharing Plan & Trust	Mr. & Mrs.	Richard	Sharp	11371 E. Cochise Dr.	Scottsdale	AZ	85259
1000	234.06	SH54	First Trust Company of Onaga, Custodian FBO Jessica F. Shearer IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Jessica F. Shearer IRA	Mrs.	Jessica	Shearer	11486 N. Sombra Del Monte	Casa Grande	AZ	85222
998	234.06	SH60	First Trust Company of Onaga, Custodian FBO William F. Shearer IRA #410213XXXXX	First Trust Company of Onaga, Custodian FBO William F. Shearer IRA	Mr.	William	Shearer	11486 N. Sombra Del Monte	Casa Grande	AZ	85222
278	202.78	SH66	Charles Schwab & Co., Inc. Custodian FBO Donald E. Shipley IRA Acct. #6282-XXXX	Charles Schwab & Co., Inc. Custodian FBO Donald E. Shipley IRA	Mr.	Donald	Shipley	1188 E. Manor Dr.	Casa Grande	AZ	85122
121	107.44	SH67	First Regional Bank, Custodian FBO James W. Shires IRA #00XXXX	First Regional Bank, Custodian FBO James W. Shires IRA	Mr.	James	Shires	0217 SW Seymour Ct	Portland	OR	97239
261	546.91	SH68	John Schroeder, Trustee of the Mildred Shaw Living Trust dated October 11, 2006, and any amendments thereto	John Schroeder, Trustee of the Mildred Shaw Living Trust	Mr.	John	Schroeder	6324 E. Aster Dr.	Scottsdale	AZ	85254
150	-30751.72	SH78	Ronald M. Sharrow and Beth E. Fromm, husband and wife, as joint tenants with right of survivorship	Ronald M. Sharrow and Beth E. Fromm, husband and wife, as joint tenants with right of survivorship	Mr. & Mrs.	Ronald	Sharrow	111 Desert Holly Drive	Palm Desert	CA	92211
226	252.53	SH81	Robert J. Shofer and Cynthia R. Shofer, trustees of the Shofer Family Trust, dated December 27, 1995 and any amendments thereto	The Shofer Family Trust	Dr.	Robert	Shofer	236 Whitehorse Trail	Palm Desert	CA	92211
803	123.64	SO24	Lee R. Sobchak, an unmarried man	Lee R. Sobchak	Mr.	Lee	Sobchak	4499 S. Trails End Ln.	Boise	ID	83716
1325	0	SP09	Eva A. Sperber-Porter, wife of Mark D. Svejda, as her sole and separate property	Eva A. Sperber-Porter	Mrs.	Eva	Sperber-Porter	8698 E. San Alberto Dr.	Scottsdale	AZ	85258
1323	-4.657E-10	SP12	Baseline and Val Vista Limited Partnership, an Arizona limited partnership	Baseline and Val Vista Limited Partnership, an Arizona limited partnership	Mrs.	Eva	Sperber-Porter	8698 E. San Alberto Dr.	Scottsdale	AZ	85258
743	1526.78	ST16	State Avenue Investments VI, L.L.C., an Arizona limited liability company	State Avenue Investments VI, L.L.C.	Mr.	Ben	Pearson	3033 N. Central Ave. Ste #645A	Phoenix	AZ	85012
777	1318.69	ST19	State Avenue Group, L.L.C., an Arizona limited liability company	State Avenue Group, L.L.C.	Mr.	Ben	Pearson	3033 N. Central Ave. Ste #645A	Phoenix	AZ	85012
776	1170.66	ST21	State Avenue Fund, L.L.C., an Arizona limited liability company	State Avenue Fund, L.L.C.	Mr.	Ben	Pearson	3033 N. Central Ave. Ste #645A	Phoenix	AZ	85012
744	1091.23	ST25	State Avenue Associates, L.L.C., an Arizona limited liability company	State Avenue Associates, L.L.C.	Mr.	Ben	Pearson	3033 N. Central Ave. Ste #645A	Phoenix	AZ	85012
400	3598.22	SW07	Monte A. Swanberg, TTEE of The M.A. Swanberg, D.D.S., Inc. Profit Sharing 401(K) Plan & Trust	The M.A. Swanberg, D.D.S., Inc. Profit Sharing 401(K) Plan & Trust	Dr.	Monte	Swanberg	13324 Snowshoe Thompson	Truckee	CA	96161
1336	0	TA20	Rainbow Country Limited Partnership, an Arizona limited partnership	Rainbow Country Limited Partnership, an Arizona Limited Partnership	Mr. & Mrs.	Weiguo	Tang	2350 W. Maplewood St.	Chandler	AZ	85248

Claims Analysis

Claims to Reclassify to Unsecured Only 10-13-2009

Claim No	Variance	Inv Code	InvVesting	FullName	Salutation	First	Last	Street	City	State	Zip
1335		0 TA21	KT Yellow Land Limited Partnership, an Arizona limited partnership	KT Yellow Land Limited Partnership, an Arizona limited partnership	Mr. & Mrs.	Weiguo	Tang	2350 W. Maplewood St.	Chandler	AZ	85248
790	243.1	TH09	First Trust Company of Onaga, Custodian FBO Carolyn L. Thomas IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Carolyn L. Thomas IRA	Ms.	Carolyn	Thomas	110 W. O'Shanter Dri.	Phoenix	AZ	85023
793	1075.5	TR07	Donald G. Troutman and Stasha S. Troutman, husband and wife, as joint tenants with right of survivorship	Donald G. Troutman and Stasha S. Troutman	Mr. & Mrs.	Donald	Troutman	18 Cypress Pl.	Sedona	AZ	86351
1796		0 UN01	Richard K. Underwood, Trustee of the Richard K. Underwood Revocable Trust, dated October 31, 1995, and any amendments thereto	Richard K. Underwood Revocable Trust	Mr.	Richard	Underwood	6525 North 26th Street	Phoenix	AZ	85016
304	178.47	WA02	Edward J. Wahl and Marcia L. Wahl, Trustees of The Wahl Living Trust dated August 30, 2004 and any amendments thereto	Edward J. Wahl and Marcia L. Wahl, Trustees of The Wahl Living Trust	Mr.	Edward	Wahl	P. O. Box 168	Cave Creek	AZ	85327-0168
754	254.79	WA07	Xiao Mao Wang and Hong Qian, husband and wife, as community property, with right of survivorship	Xiao Mao Wang and Hong Qian	Mr. & Mrs.	Xiao Mao	Wang	2334 W. Maya Way	Phoenix	AZ	85085
306	180.71	WA09	First Trust Company of Onaga, Custodian FBO Marcia L. Wahl IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Marcia L. Wahl IRA	Mrs.	Marcia	Wahl	P.O. Box 168	Cave Creek	AZ	85327
72	-4427.76	WG01	David J. Lottes, trustee of The WGC Retirement Plan, dated January 1, 2007, and any amendments thereto	The WGC Retirement Plan	Mr.	David	Lottes	P.O. Box 4473	Sedona	AZ	86340
1240	251.95	WU03	Ning Wu and Guoli Wang, husband and wife, as community property with right of survivorship	Ning Wu and Guoli Wang	Mr. & Mrs.	Ning	Wu	1259 E. Baulista Rd.	Gilbert	AZ	85296
215	634.67	XW37	Mark Andre West and Elaine W. West, Trustees of The MEW Trust I effective July 9, 1991 and any amendments thereto	Mark Andre West, Tr. of the MEW Trust 1	Mr. and Mrs.	Mark	West	1659 E. Sharon Dr.	Phoenix	AZ	85002
641	263.08	XW40	Arizona Bank & Trust, Custodian FBO Robert C. Windisch SEP IRA Acct. #A54XXX	Arizona Bank & Trust, Custodian FBO Robert C. Windisch IRA	Mr.	Robert	Windisch	12 East Secretariat Drive	Tempe	AZ	85284
631	-1815	XW41	Arizona Bank & Trust, Custodian FBO Judy D. Windisch, SEP IRA Acct. #A5XXXX	Arizona Bank & Trust, Custodian FBO Judy D. Windisch IRA	Mrs.	Judy	Windisch	12 East Secretariat Drive	Tempe	AZ	85284
642	448.05	XW48	Ronald A. E. Windisch and Reta E. Windisch, Trustees of the Windisch Family Trust Agreement dated March 26, 1993, and any amendments thereto	Ronald A.E. & Reta E. Windisch, Trs. of The Windisch Family Trust	Mr. & Mrs.	Ronald	Windisch	599 Leisure World	Mesa	AZ	85206-3131
652	-313719.96	XW55	Washington State Bank, Custodian FBO Christine Wacknov IRA Acct. #069XXX-X	Washington State Bank, Cust. FBO Christine Wacknov, IRA	Mrs.	Christine	Wacknov	P. O. Box 34192	Phoenix	AZ	85067-4192
652	716.56	XW55	Washington State Bank, Custodian FBO Christine Wacknov IRA Acct. #069XXX-X	Washington State Bank, Cust. FBO Christine Wacknov, IRA	Mrs.	Christine	Wacknov	P. O. Box 34192	Phoenix	AZ	85067-4192
782	921.0366	XWI4	Leanore Wirtz, as Trustee of The Leanore Wirtz Living Trust dated February 3, 1993	Leanore Wirtz Living Trust	Ms.	Leanore	Wirtz	6001 Riverside Blvd. Apt #608	Sacramento	CA	95831
1158	171.53	YU01	First Trust Company of Onaga, Custodian FBO Pamela K. Myers IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Pamela K. Myers IRA #41021XXXXX	Mrs.	Pamela	Myers	17430 Olive Tree Cir.	Yorba Linda	CA	92886
592	3000.96	ZE04	Barry Zemel, Trustee of the Barry Zemel, CPA, P.C. Money Purchase Pension Plan and Trust	Barry Zemel, Trustee of The Barry Zemel, CPA, P.C. MPPP	Mr.	Barry	Zemel	P. O. Box 47638	Phoenix	AZ	85068-7638
1250	1043.44	ZH01	Jing Yue J. Zhen and Xuan L. Nguyen, as joint tenants with right of survivorship	Jing Yue J. Zhen and Xuan L. Nguyen	Mr. & Mrs.	Jing Yue	Zhen	1824 E. Winchester Place	Chandler	AZ	85286

Claims Analysis

Claims to Reclassify to Unsecured Only 10-13-2009

**EXHIBIT “B”**

## Claims Needing Correction of Amount Claimed and Reclassification to Unsecured

Claim No.	InvCode	Total Claim	Allowed Total	As Claimed	Investor Vesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP
850	AD09	67,440.00	34,940.00	Unknown	Robert M. Adams, Custodian FBO Justin M. Adams, under the Uniform Gift to Minors Act	Robert M. Adams, Custodian FBO Justin M. Adams UGMA	Mr.	Robert	Adams	181 Paramount	Sedona	AZ	86336
503	AN03	1,771,835.00	1,718,467.51	Secured	Ronald M. Anatole, Trustee of The Ronald M. Anatole Retirement Plan	Ronald M. Anatole, TTEE of the Ronald M Anatole Retirement Plan	Mr.	Ronald	Anatole	316 W. Marshall Ave.	Phoenix	AZ	85013
502	AN04	3,241,661.00	3,235,916.97	Secured	Ronald M. Anatole, Trustee of The Ronald M. Anatole Family Trust Agreement dated September 25, 1979	Ronald M. Anatole, TTEE of the Ronald M. Anatole Family Trust	Mr.	Ronald	Anatole	316 W. Marshall Ave.	Phoenix	AZ	85013
1769	BA22	663,478.89	591,450.48	Secured	Sun America as Custodian FBO Alan Bandler IRA Rollover Acct. #7FF8XXXXX	Sun America as Custodian FBO Alan Bandler IRA	Mr.	Alan	Bandler	P. O. Box 47268	Phoenix	AZ	85068
1535	BA23	336,908.65	331,420.61	Secured	Sun America as Custodian FBO Terri L. Bandler IRA Rollover Acct. #7FF8XXXXX	Sun America as Custodian FBO Terri L. Bandler IRA	Mrs.	Terri	Bandler	P. O. Box 47268	Phoenix	AZ	85068
607	BL08	5,770,789.00	5,762,842.93	Secured	Jon Bliven and Lynda Bliven, Trustees of the Bliven Living Trust dated June 11, 2007 and any amendments thereto	Jon Bliven and Lynda Bliven, Trustees of the Bliven Living Trust dated June 11, 2007 and any amendments thereto	Mr.	Jon	Bliven	9515 E. Julep Circle	Mesa	AZ	85207
572	BR05	1,318,569.02	1,309,324.24	Secured	Kyle B. Hettinger, Trustee of The Brown & Bain, P.A. Retirement Savings Plan and Trust Agreement effective January 1, 1996	Brown & Bain, P.A. Retirement Savings Plan & Trust	Mr.	Kyle	Hettinger	P. O. Box 400	Phoenix	AZ	85001-0400

Claim No.	InvCode	Total Claim	Allowed Total	As Claimed	Investor Vesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP
847	BR31	468,383.17	219,356.48	Unknown	Dyanne E. Brown, a widowed woman	Dyanne E. Brown	Ms.	Dyanne	Brown	2623 S. Camino Real	Palm Springs	CA	92264
135	BU04	208,617.81	158,918.19	Secured	Brien H. Butler, Trustee of The Brien H. Butler Living Trust, dated February 28, 2001, and any amendments thereto	Brien H. Butler, Tr. of The Brien H. Butler Living Trust	Mr.	Brien	Butler	P. O. Box 15446	Phoenix	AZ	85060-5446
1756	BU25	262,617.00	249,610.42	Secured	Thomas A. Bush and Joanne M. Bush, husband and wife, as joint tenants with rights of survivorship	Thomas A. Bush and Joanne M. Bush	Mr. & Mrs.	Thomas	Bush	1615 Meadowlark Lane	Sheridan	WY	82801
424	CRE6	310,000.00	299,284.62	Secured	Wells Fargo Bank, N.A. FBO James G. Crecelius-Non-Managed IRA #7149530	Wells Fargo Bank, N.A. FBO James G. Crecelius-Non-Managed IRA	Mr.	James	Crecelius	5043 N. Montpelier	Denair	CA	95316
1243	FO02	149,392.65	124,194.73	Secured	John B. Fox, husband of Joyce A. Fox, as his sole and separate property	John B. Fox	Dr.	John	Fox	12115 Madeleine Cir.	Dallas	TX	75230
1340	FO30	529,810.00	429,810.48	Secured	John B. Fox, Trustee of the John B. Fox, M.D., P.C. Profit Sharing Plan & Trust	John B. Fox, Tr. of the John B. Fox, MD PC	Dr.	John	Fox	12115 Madeleine Cir.	Dallas	TX	75230
122	GI29	500,000.00	0.00	Secured	Jeffrey G. Gierhahn and Alice Gierhahn, husband and wife, as joint tenants with right of survivorship	Jeffrey G. Gierhahn and Alice Gierhahn, husband and wife, as joint tenants with right of survivorship	Mr. & Mrs.	Jeffrey	Gierhahn	2438 N. Forest Circle	Mesa	AZ	85203
1094	GR24	334,110.38	274,967.92	Secured	Deborah Ann Greiff, a single woman	Deborah Ann Greiff	Ms.	Deborah	Greiff	1425 Spruce St.	Berkeley	CA	94709-1436
1130	GR47	166,920.14	153,060.15	Secured	Gale L. Greer and Patricia A. Greer, Trustees of The Greer Living Trust u/a dated May 13, 1982, and any amendments thereto	Gale L. Greer and Patricia A. Greer, Trustees of The Greer Living Trust	Mr. and Mrs.	Gale	Greer	3014 E. Malapai Dr.	Phoenix	AZ	85028

Claim No	InvCode	Total Claim	Allowed Total	As Claimed	Investor Vesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP
65	HA20	87,224.79	0.00	Secured	Glen Hait, M.D., Trustee of the Glen Hait, M.D., Ltd. Defined Benefit Pension Plan dated April 16, 1981, and any amendments thereto	Glen Hait, M.D., Tr. of the Glen Hait, M.D., Ltd. Def Ben Pen Pl	Dr.	Glen	Hait	3301 N. Miller Rd., #120	Scottsdale	AZ	85251-6437
167	HA30	4,829,190.59	4,429,190.59	Secured	Penny Hardaway Investments, L.L.C., an Arizona limited liability company	Penny Hardaway Investments, L.L.C.	Mr.	Terry	Starks	P.O. Box 82	Larchmont	NY	10538
731	HE16	606,316.71	601,063.97	Secured	Rosena M. McKee, Trustee (deceased) Under Declaration of Trust dated November 4, 1994, and any amendments thereto	Rosena M. McKee, Trustee	Mr.	Earl	Herzog	723 Southmeadow Circle	Cincinnati	OH	45231-6096
1338	HM01	13,664,704.01	13,638,579.61	Secured	H-M Investments, L.L.C., an Arizona limited liability company	H-M Investments, L.L.C., an Arizona limited liability company	Mr.	Morris	Reznik	210 W Myrtle	Phoenix	AZ	85021
1026	HO21	111,308.89	20,000.00	Secured	Jim H. Homan, Custodian FBO Michael J. Homan, under the Uniform Gift to Minors Act	Bank One FBO Jim H. Homan, Custodian FBO Michael J. Homan, under the Uniform Gift to Minors Act	Mr.	Jim	Homan	2822 N. 43rd St.	Phoenix	AZ	85008-1438
1337	JE07	12,058,615.02	12,035,825.37	Secured	Jewel Box Loan Co., Inc., an Arizona Corporation	Jewel Box Loan Co., Inc.	Mr. & Mrs.	Morris	Reznik	210 W. Myrtle	Phoenix	AZ	85021
133	JO05	78,792.02	48,792.02	Secured	Kenneth P. Johnson, Trustee of The Kenneth P. Johnson Family Trust, U/T/A dated January 16, 1995, and any amendments thereto	Kenneth P. Johnson, Tr. of The Kenneth P. Johnson Family Trust	Mr.	Kenneth	Johnson	7302 W. Thunderbird Rd.	Peoria	AZ	85381-5035
427	KA15	68,011.84	49,264.87	Secured	Morris A. Kaplan, Trustee of Goldman and Kaplan Ltd., Defined Benefit Plan under Agreement dated December 31, 2001	Morris A. Kaplan, TTEE Goldman and Kaplan Ltd., Def. Ben. Plan	Mr.	Morris	Kaplan	2930 N. 7th Street	Phoenix	AZ	85014
280	KE06	1,120,831.71	1,068,660.52	Unknown	Jon F. Keller and Lanora A. Keller, Trustees of the Keller Living Trust dated September 28, 1984, and any amendments thereto	Jon F. Keller and Lanora A. Keller, Trs. of the Keller Living Tr	Mr. & Mrs.	Jon	Keller	P. O. Box 4633	Scottsdale	AZ	85261

Claim No	InvCode	Total Claim	Allowed Total	As Claimed	Investor Vesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP
817	KI12	67,167.30	61,071.98	Secured	David M. Kingston and Charlene R. Kingston, as joint tenants with right of survivorship	David M. Kingston and Charlene R. Kingston, as joint tenants with right of survivorship	Mr. & Mrs.	David	Kingston	504 W. McLellan Blvd	Phoenix	AZ	85013
625	LA07	256,543.44	244,793.74	Secured	Kenneth R. Lakin, Trustee of the Edna M. Lakin Decedent's Trust - The Lakin Revocable Trust dated January 22, 1988 and any amendments thereto	Kenneth R. Lakin, Trustee of the Edna M. Lakin Decedents Trust	Mr.	Kenneth	Lakin	17300 N. 88th Ave. Apt. 236	Peoria	AZ	85382
628	LA26	458,206.30	437,210.69	Secured	Kenneth R. Lakin, Trustee of the Lakin Family Revocable Trust	Kenneth R. Lakin, Trustee of the Lakin Family Revocable Trust	Mr.	Kenneth	Lakin	17300 N. 88th Ave. Apt. 236	Peoria	AZ	85382
629	LA31	181,305.42	173,197.25	Secured	Darline T. Lakin, wife of Kenneth R. Lakin, as her sole and separate property	Darline T. Lakin	Mrs.	Darline	Lakin	17300 N. 88th Ave. Apt. 236	Peoria	AZ	85382
660	LE10	1,112,884.70	1,012,241.55	Secured	Aaron D. Levine, Trustee of The Aaron D. Levine Revocable Trust dated February 21, 1992	Aaron D. Levine, Trustee of The Aaron D. Levine Revocable Trust	Dr.	Aaron	Levine	1610 Baker St.	San Francisco	CA	94115
821	MA61	2,090,511.27	2,085,316.55	Unknown	Shawn Marion, a single man	Shawn Marion	Mr.	Shawn	Marion	600 California Street 18th Floor	San Francisco	CA	94108
1284	MC01	909,164.94	901,205.20	Secured	Donna J. McGregor, an unmarried woman	Donna J. McGregor	Ms.	Donna	McGregor	1240 Kelley Lane	Lebanon	TN	37087
71	MC19	100,000,000.00	99,962.72	Secured	Susan Harris Good, an unmarried woman	Susan Harris Good, an unmarried woman	Ms.	Susan	Good	3808 NO. 15th	Tacoma	WA	98406

Claim No	InvCode	Total Claim	Allowed Total	As Claimed	Investor Vesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP
14	MC21	544,522.02	539,226.75	Secured	L. Allen McCoy & Georgia McCoy, Trustees of the McCoy Family Trust dated September 29, 1995, and any amendments thereto	L. Allen McCoy & Georgia McCoy, Trustees of the McCoy Family Trust dated September 29, 1995	Mr. & Mrs.	L. Allen	McCoy	4513 West Orchid Ln.	Glendale	AZ	85302
1665	ME23	1,135,000.00	748,420.75	Secured	Eric L. Meurer, an unmarried man	Eric L. Meurer	Mr.	Eric	Meurer	517 Lakefair Place N.	Keizer	OR	97303
127	NE12	1,239,039.80	1,198,383.86	Secured	Food Financial Management Services, Inc., a California corporation	Food Financial Management Services, Inc., Joseph M. Neri, President	Mr.	Joseph	Neri	225 Bush St., Ste. #1600	San Francisco	CA	94104
125	NE17	159,882.07	154,758.46	Secured	Joseph M. Neri, Trustee of the Esop Distribution Trust, dated September 29, 2006, and any amendments thereto	Joseph M. Neri, Trustee of the Esop Distribution Trust, dated September 29, 2006, and any amendments thereto	Mr.	Joseph	Neri	225 Bush Street, Suite #1600	San Francisco	CA	94104
1238	RE03	13,762,912.55	13,736,180.71	Secured	Honeylou C. Reznik, Trustee of The Morris Reznik and Honeylou C. Reznik Trust Dated January 20, 1965	The Morris Reznik and Honeylou C. Reznik Trust	Mr. & Mrs.	Morris	Reznik	210 W. Myrtle	Phoenix	AZ	85021
778	RI04	820,301.58	751,512.25	Secured	Ben C. Pearson, Trustee of The Rittenhouse Family Trust Agreement dated July 9, 1992, and any amendments thereto	The Rittenhouse Family Trust	Mr.	Lee	Rittenhouse	3033 N. Central Ave. Ste #645A	Phoenix	AZ	85012

Claim No	InvCode	Total Claim	Allowed Total	As Claimed	Investor Vesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP
43	RU10	315,364.82	171,244.35	Secured	Robert V. Russo and Kathleen A. Russo, Trustees of the Robert V. Russo and Kathleen A. Russo Living Trust dated February 28, 1997, and any amendments thereto	Robert V. Russo and Kathleen A. Russo Living Trust dated February 28, 1997, and any amendments thereto	Mr. & Mrs.	Robert	Russo	1859 E. Oasis Dr.	Tempe	AZ	85283
299	SH31	154,916.32	149,766.25	Secured	Lawrence L. Shelp, Trustee and Josephine M. Shelp, Trustee of The Lawrence L. Shelp and Josephine M. Shelp Family Trust dated October 2, 1996	Lawrence L. Shelp & Josephine M. Shelp, Trs. of The Shelp Fam Tr	Mr. & Mrs.	Lawrence	Shelp	19830 N. 84th Ave.	Peoria	AZ	85382
18	SH62	374,764.00	313,941.79	Secured	James W. Shires, Trustee of Shires Defined Benefit & 401(k) Plans Trust	James W. Shires, Trustee of Shires Defined Benefit & 401(k) Plans Trust	Mr.	James	Shires	0217 SW Seymour Ct.	Portland	OR	97239
148	SH79	525,301.68	493,107.46	Secured	DB Securities, Inc. Custodian FBO Ronald M. Sharrow, IRA # 5XF8XXXXX	DB Securities, Inc. Custodian FBO Ronald M. Sharrow, IRA # 5XF8XXXXX	Mr.	Ronald	Sharrow	111 Desert Holly Drive	Palm Desert	CA	92211
1324	SP11	3,718,788.78	3,493,788.78	Secured	Litchfield Road Associates Ltd., an Arizona limited partnership	Litchfield Road Associates Ltd., an Arizona Limited Partnership	Mrs.	Eva	Sperber-Porter	8698 E. San Alberto Dr.	Scottsdale	AZ	85258
179	ST31	230,153.24	206,689.99	Secured	Robert Eugene Steinmeyer and Barbara Jane Steinmeyer, Trustees of the Robert Eugene Steinmeyer and Barbara Jane Steinmeyer Revocable Trust of March 2000, and any amendments thereto	Robert E. Steinmeyer & Barbara J Steinmeyer, Trustees of the Robert E Steinmeyer & Barbara J Steinmeyer Revocable Trust	Mr. & Mrs.	Robert	Steinmeyer	8338 E. Cheery Lynn Rd.	Scottsdale	AZ	85251

Claims Analysis

Incorrect amount and Category 10-13-2009

**EXHIBIT “C”**

Duplicate Claims to Consolidate - No Other Objection

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
170 & 1777	1786	AI01	75,138.54	75,065.03	S. Jean Airth, Trustee of The S. Jean Airth Trust dated September 5, 2001, and any amendments thereto	S. Jean Airth, Trustee of The S. Jean Airth Trust dated September 5, 2001, and any amendments thereto	Ms.	Shirley	Airth	32132 Via Buena	San Juan Capistrano	CA	92675-3825	Unsecured	1786 - Not filed as amended claim need to clarify that this is the surviving claim
271 & 271	64	BA55	200,000.00	196,973.38	Vincent Barbuto, Trustee of the Vincent Barbuto Revocable Trust dated May 19, 1997, and any amendments thereto	Vincent Barbuto, Trustee of the Vincent Barbuto Revocable Trust	Mr.	Vincent	Barbuto	541 W. Villa Rita Dr.	Phoenix	AZ	85023	Unsecured	271 & 271 are duplicates of same claim. Need to clarify that 64 is the surviving claim
1 & 61	1718	BE01	64,311.38	64,211.16	William Becker and Joyce G. Becker, Trustees of the William and Joyce G. Becker Community Property Revocable Trust dated July 21, 1977, and any amendments thereto	William and Joyce G. Becker Community Property Revocable Trust	Mr. & Mrs.	William	Becker	6290 E. Calle Alta Vista	Tucson	AZ	85715	Unsecured	1718 - Note filed as amended. Need to clarify that 1718 is the surviving claim
20 & 21	1619	BE11	975,418.00	973,922.48	Ami B. Berman and Richard Shamas, Joint Successor Trustees of The Ray R. Berman Revocable Trust dated February 20, 1995, and any amendments thereto	Mr. Ami B. Berman and Mr. Richard Shamas, Joint Successor Trustees of the Ray R. Berman Revocable Trust	Mr.	Ami	Berman	2153 N. Fremont Blvd.	Flagstaff	AZ	86001	Unsecured	1619 - Not filed as amended claim need to clarify that this is the surviving claim
556	783	BR23	62,404.79	62,255.98	First Trust Company of Onaga, Custodian FBO Malka Braslow IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Malka Braslow IRA	Mrs.	Malka	Braslow	9290 E. Thompson Peak Pkwy #104	Scottsdale	AZ	85255	Unsecured	783 - Not filed as amended claim need to clarify that this is the surviving claim
225	1819	BU15	70,080.32	69,913.21	First Trust Company of Onaga, Custodian FBO Kim D.H. Butler IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Kim D.H. Butler IRA	Ms.	Kim	Butler	P. O. Box 35336	Phoenix	AZ	85069	Unsecured	1819 - Not filed as amended claim need to clarify that this is the surviving claim

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1421	1462	BU16	125,000.00	124,805.21	Robert C. Bubeck, Trustee under the Robert C. Bubeck Trust dated June 8, 2004, and any amendments thereto	Robert C. Bubeck, Tr. of the Robert C. Bubeck Trust	Dr.	Robert	Bubeck	54-697 Oak Hill	La Quinta	CA	92253	Unsecured	1462 - Not filed as amended claim need to clarify that this is the surviving claim
1461	1467	BU19	317,381.16	316,897.86	Charles Schwab & Co., Custodian FBO Robert C. Bubeck IRA #1921-XXXX	Charles Schwab & Co., Custodian FBO Robert C. Bubeck IRA	Dr.	Robert	Bubeck	54-697 Oak Hill	La Quinta	CA	92253	Unsecured	1467 - Not filed as amended claim. Need to clarify that this is the surviving claim
10	85	BU26	200,000.00	199,665.70	Burchcraft Corporation, a Colorado corporation	Burchcraft Corporation, a Colorado Corporation	Mr.	Dean	Burchfield	595 S. Broadway, Suite 105E	Denver	CO	80209	Unsecured	85 - Not filed as amended claim need to clarify that this is the surviving claim
1517	1632	CA52	50,000.00	50,000.00	John C. Callow and Leslie Callow, Trustees of The Callow Family Trust dated March 25, 1998, and any amendments thereto	John C. Callow and Leslie J. Callow, Trustees of The Callow Family Trust dated March 25, 1998	Mr. & Mrs.	John	Callow	5016 E. Barwick Dr.	Cave Creek	AZ	85331	Unsecured	1632 - Not filed as amended claim need to clarify that this is the surviving claim
1390	1476	CH05	1,779,642.11	1,779,642.11	Harold J. Christ, Ltd., an Arizona corporation	Harold J. Christ, Ltd., an Arizona corporation	Mr.	Harold	Christ	10612 E. Palm Way	Gold Canyon	AZ	85219	Unsecured	1476 - Not filed as amended claim need to clarify that this is the surviving claim
1425	1520	CO53	128,631.20	128,401.63	First Trust Company of Onaga, Custodian FBO Lee A. Cowles IRA # 43021XXXXX	First Trust Company of Onaga, Custodian FBO Lee A. Cowles IRA	Mr.	Lee	Cowles	1174 E. Loma Vista St.	Gilbert	AZ	85296	Unsecured	1520 - Not filed as amended claim need to clarify that this is the surviving claim
1426	1522	CO55	41,850.00	41,850.00	First Trust Company of Onaga, Custodian FBO Catherine M. Cowles IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Catherine M. Cowles IRA	Mrs.	Catherine	Cowles	1174 E. Loma Vista St.	Gilbert	AZ	85296	Unsecured	1522 - Not filed as amended claim need to clarify that this is the surviving claim
1826	930	DA09	220,000.00	219,547.43	The Daughters of Divine Zeal, a Pennsylvania non-profit organization	Daughters of Divine Zeal	Sister	Marita	Olango, F.D.Z.	1526 Hill Rd.	Reading	PA	19602	Unsecured	1826 - is a duplicate claim less some of the supporting documentation. Need to clarify that 930 is the surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
82	128	DO12	110,000.00	109,828.59	Rita O. Dorl, a widowed woman	Rita O. Dorl	Ms.	Rita	Dorl	406 Rockfleet Rd. #201	Timonium	MD	21093	Unsecured	128 - is a duplicate claim need to clarify that 82 is the surviving claim
157 & 157	643	DR06/DR07	630,000.00	629,410.45	Norman Dreyfuss, Trustee of the Dreyfuss Family Trust dated December 11, 1991, and any amendments thereto	Dreyfuss Family Trust	Mr.	Norman	Dreyfuss	1250 Mitchell St.	Wheatland	WY	82201	Unsecured	643- Not filed as amended claim. Need to clarify that this is the surviving claim
Mailing information for DR07 for above combined claim objection					Norman Dreyfuss, an unmarried man and Mary Finkbiner, a widow, as joint tenants with right of survivorship	Norman Dreyfuss / Mary Finkbiner	Mr.	Norman	Dreyfuss	1250 Mitchell St.	Wheatland	WY	82201	Unsecured	See Above
1254	1633	DW01	118,297.58	118,113.24	Glenn S. Dworkin, a single man	Glenn S. Dworkin	Mr.	Glenn	Dworkin	8 Villa Rosa Terrace	Milford	CT	06460	Unsecured	1633 - Not filed as amended claim need to clarify that this is the surviving claim
1637	1748	DW02	499,000.01	498,378.24	Alice Dworkin, Trustee of the Alice Dworkin Revocable Trust dated September 15, 1993, and any amendments thereto	Alice Dworkin, Trustee of the Alice Dworkin Revocable Trust	Mrs.	Alice	Dworkin	8 Villa Rosa Terrace	Milford	CT	06460	Unsecured	1748 - Not filed as amended claim need to clarify that this is the surviving claim
15, 1775 & 172	1788	FE10	89,752.28	89,612.42	Pensco Trust Company, Custodian FBO Richard Fentiman IRA Acct.#FXXXX	Pensco Trust Company, Cust. FBO Richard Fentiman, IRA	Mr.	Richard	Fentiman	32132 Via Buena	San Juan Capistrano	CA	92675-3825	Unsecured	1788 - Not filed as amended claim need to clarify that this is the surviving claim
15, 25, 177, 1776	1787	FE14	150,000.00	149,770.66	Richard Fentiman, Trustee of the Richard Fentiman Trust dated November 7, 2005 and any amendments thereto	Richard Fentiman, Trustee of the Richard Fentiman Trust	Mr.	Richard	Fentiman	32132 Via Buena	San Juan Capistrano	CA	92675-3825	Unsecured	1787 - Not filed as amended claim. Need to clarify that this is the surviving claim
1358	1660	FI13	127,060.96	127,060.96	Suzanne L. Fishman, Custodian for Gregory Cain	Suzanne L. Fishman, Custodian for Gregory Cain	Mrs.	Suzanne	Fishman	658 Emerson St.	Denver	CO	80218	Unsecured	1660 - Not filed as amended claim. Need to clarify that this is the surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1286	1508	FI14	500,000.00	499,220.84	Luveda Fincher Family , L.L.L.P., an Arizona limited liability limited partnership	Luveda Fincher Family , L.L.L.P., an Arizona limited liability limited partnership	Mr.	Doyle	Penfold	3247 E. Tern Ct.	Gilbert	AZ	85297	Unsecured	1550 - Not filed as amended claim. Need to clarify that this is the surviving claim
384	380	GA29	110,000.00	109,987.34	E-Trade Securities, FBO Kathryn Gates IRA Acct. # 6909XXXX	E-Trade Securities, FBO Kathryn Gates IRA Acct.	Mrs.	Kathryn	Gates	8418 E. Jenan Dr.	Scottsdale	AZ	85260	Unsecured	380 - Not filed as amended claim. Need to clarify that this is the surviving claim
1368	1612	GL09	425,000.00	424,337.72	Howard Gluck and Brenda R. Gluck, husband and wife, as joint tenants with right of survivorship	Howard Gluck and Brenda R. Gluck	Mr. and Mrs.	Howard	Gluck	717 Pelican Hills Dr.	Fairview	TX	75069	Unsecured	1612 - Not filed as amended claim. Need to clarify that this is the surviving claim
31	315	GO32	100,000.00	99,844.17	Grace A. Goodrich, wife of Philip Goodrich, as her sole and separate property	Grace A. Goodrich	Mrs.	Grace	Goodrich	4821 E. Navajo Circle	Phoenix	AZ	85044	Unsecured	315 - Not filed as amended claim. Need to clarify that this is the surviving claim
194	273	GU19	50,000.00	50,000.00	Michael S. Gurvey and Marlana S. Gurvey, trustees of the Michael and Marlana Gurvey Family Trust, dated May 7, 1999, and any amendments thereto	Michael and Marlana Gurvey Family Trust	Dr.	Michael	Gurvey	2390 Crombe Ct.	Thousand Oaks	CA	91361	Unsecured	273 - Not filed as amended claim. Need to clarify that this is the surviving claim
76	152	HA16	349,469.25	349,469.25	William E. Hathcox and Wanona E. Hathcox, Trustees of The William E. and Wanona E. Hathcox Family Trust dated April 26, 1988 and any amendments thereto	The William E. and Wanona E. Hathcox Family Trust	Mr. & Mrs.	William	Hathcox	8931 N. 105th Ln.	Peoria	AZ	85345	Unsecured	152 - Not filed as amended claim. Need to clarify that this is the surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
75	206	HA18	50,000.00	50,000.00	Michael J. Hathcox, a single man	Michael J. Hathcox	Mr.	Michael	Hathcox	8931 N. 105th Ln.	Peoria	AZ	85345	Unsecured	206 - Not filed as amended claim. Need to clarify that this is the surviving claim
1580	1579	HE13	2,106,758.84	2,105,504.60	Kenneth J. Held and Eva M. Held, Trustees of the Held Revocable Trust Agreement dated November 17, 1998, and any amendments thereto	Kenneth J. Held and Eva M. Held, Trs. of the Held Rev. Trust	Mr. & Mrs.	Kenneth	Held	P.O. Box 17188	Munds Park	AZ	86017	Unsecured	1579 - Not filed as amended claim. Need to clarify that this is the surviving claim
1127	1673	JA07	52,369.22	52,287.61	Kareem Abdul Jabbar, an unmarried man	Kareem Abdul Jabbar	Mr.	Kareem	Abdul Jabbar	20434 Sante Fe Ave., #194	Long Beach	CA	90810	Unsecured	1673 - Not filed as amended claim. Need to clarify that this is the surviving claim
1581	1699	JE17	502,322.22	501,331.70	Arizona Bank & Trust, Custodian FBO Robert A. Jensen IRA #A5XXXX	Arizona Bank & Trust, Custodian FBO Robert A. Jensen IRA	Mr.	Robert	Jensen	15240 N. 12th St.	Phoenix	AZ	85022	Unsecured	1699 - Not filed as amended claim. Need to clarify that this is the surviving claim
1774, 1780	1789	JO24	141,383.69	141,113.45	First Trust of Onaga, Custodian FBO Robert E. Joffe IRA #410213XXXX	First Trust of Onaga, Custodian FBO Robert E. Joffe IRA	Mr.	Robert	Joffe	5420 E. Montecito Ave.	Phoenix	AZ	85018	Unsecured	1789 - Not filed as amended claim. Need to clarify that this is the surviving claim
1558	1364	KA01	1,558,316.30	1,553,640.15	Amnon Kahane and Galia Kahane, husband and wife, as joint tenants with right of survivorship A	Amnon Kahane and Galia Kahane	Dr. & Mrs.	Amnon	Kahane	2402 E. Esplanade Ln., #604	Phoenix	AZ	85016	Unsecured	1558 - Not filed as amended claim. Need to clarify that this is the surviving claim
3, 84	40	KA40	212,000.00	211,298.73	Robert S. Katz, Trustee of the Statewide Insurance Corp. 401(k) Plan	Statewide Insurance Corp. 401(k) Plan	Mr.	Robert	Katz	P. O. Box 30527	Phoenix	AZ	85046	Unsecured	40 - is surviving claim with proper documentation attached need to clarify that this is the only surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1365	1349	KA53	100,000.00	99,803.37	Amnon Kahane and Galia Kahane, husband and wife, as joint tenants with right of survivorship B	Amnon Kahane and Galia Kahane	Dr. & Mrs.	Amnon	Kahane	2402 E. Esplanade Ln., #604	Phoenix	AZ	85016	Unsecured	1349 - Not filed as amended claim. Need to clarify that this is the surviving claim
1347	1362	KA57	104,914.92	104,751.43	Charles Schwab & Co., Inc. Custodian FBO Amnon Kahane IRA Acct. #415XXXXX	Charles Schwab & Co., Inc. Custodian FBO Amnon Kahane IRA	Mr.	Amnon	Kahane	2402 E. Esplanade Lane # 604	Phoenix	AZ	85016	Unsecured	1362 - Not filed as amended claim. Need to clarify that this is the surviving claim
1491	1659	MA44	318,431.76	317,776.75	John W. Martin and Pamela A. Martin, Trustees of the Martin Revocable Trust dated April 12, 1995, and any amendments thereto	John W. Martin and Pamela A. Martin, Trustees of the Martin Revocable Trust	Dr. and Mrs.	John	Martin	2402 E. Esplanade Lane #403	Phoenix	AZ	85016	Unsecured	1659 - Not filed as amended claim. Need to clarify that this is the surviving claim
1479	1532	MA59	1,800,000.00	1,800,000.00	Investor CLOUT, an Arizona Partnership	Investor Clout, an Arizona Partnership	Mrs.	Linda	Mayne	107 Cypress Ave.	Kentfield	CA	94904	Unsecured	1532 - Not filed as amended claim. Need to clarify that this is the surviving claim
1333	1442	MC07	96,039.55	96,039.55	Charlotte Snyder McCluskey and William N. McCluskey, husband and wife as joint tenants with right of survivorship	Charlotte Snyder McCluskey and William N. McCluskey	Mr. and Mrs.	William	McCluskey	16218 E. Carmel Blvd.	Fountain Hills	AZ	85268	Unsecured	1442 - Not filed as amended claim. Need to clarify that this is the surviving claim
381	383	ME12	245,971.20	245,587.91	Equity Trust Company, Custodian FBO James S. Menees, Jr. IRA #4XXXX	Equity Trust Company, Custodian FBO James S. Menees, Jr. IRA	Mr.	James	Menees	41915 N. Golf Crest Rd.	Anthem	AZ	85086	Unsecured	383 - Not filed as amended claim. Need to clarify that this is the surviving claim
87	131	ME17	232,042.62	231,633.03	Louis Jacobo, Trustee of the Meaker Family Revocable Living Trust dated December 12, 1991, and any amendments thereto	Louis Jacobo, Trustee of the Meaker Family Revocable Living Trust	Mr.	Louis	Jacobo, CPA	5225 N. Central Ave. #115	Phoenix	AZ	85012	Unsecured	131 - Not filed as amended claim. Need to clarify that this is the surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1639	1444	MO25	100,000.00	100,000.00	First Trust Company of Onaga, Custodian FBO Debra Gelbart IRA #41021XXXX	First Trust Company of Onaga, Cust. FBO Debra Gelbart , IRA	Mrs.	Debra	Gelbart	3924 W. Charter Oak Rd.	Phoenix	AZ	85029	Unsecured	1639 - is a duplicate of claim. Need to clarify that this is the surviving claim
16398		MO29	150,000.00	149,724.94	Mel S. Moss and Jacqueline A. Moss, Trustees of The Redeclared Moss Trust dated September 19, 1975, and any amendments thereto	Mel S. Moss and Jacqueline A. Moss, Trustees of The Redeclared Moss Trust	Mr. & Mrs.	Mel	Moss	10226 E. Stoney Vista Dr.	Sun Lakes	AZ	85248	Unsecured	398 - Not filed as amended claim. Need to clarify that this is the surviving claim
1949		MU13	150,000.00	149,766.25	Edith V. Mund, Trustee of The Edith V. Mund Revocable Living Trust dated August 17, 2006, and any amendments thereto	Edith V. Mund, Trustee of The Edith V. Mund Revocable Living Trust	Mrs.	Edith	Mund	24801 S. Rosewood Dr.	Sun Lakes	AZ	85248	Unsecured	49 - Not filed as amended claim. Need to clarify that this is the surviving claim
1674	1585	OB01	12,309.14	12,309.14	Rosemary F. O'Brien, an unmarried woman	Rosemary F. O'Brien	Ms.	Rosemary	O'Brien	308 W. Maryland Ave.	Phoenix	AZ	85013	Unsecured	1674 - is a duplicate of claim. Need to clarify that this is the surviving claim
265	47	OL15/OL22	372,285.00	371,586.59	Robert P. Olm and Diane M. Olm as individuals and Robert P. Olm and Diane M. Olm, Trustees of the Olm Revocable Trust Acct. DTD 8/19/98	Robert P. Olm and Diane M. Olm as individuals and Robert P. Olm and Diane M. Olm, Trs. of the Olm Revocable Trust	Mr. & Mrs.	Robert	Olm	121 So. Val Vista Road	Apache Junction	AZ	85219	Unsecured	265 - Is a duplicate claim that incorrectly classifies the investor as secured. Need to clarify that 47 is the surviving claim for both OL15 & OL22
1546	1509	PE06	244,090.48	243,710.11	Doyle S. Penfold and Janice L. Penfold, Trustees of the Penfold Family Trust dated May 1, 2003, and any amendments thereto	Doyle S. Penfold and Janice L. Penfold, Trustees of the Penfold Family Trust	Mr. & Mrs.	Doyle	Penfold	114 S. Colonia Way	Gilbert	AZ	85296	Unsecured	1546 - is exact duplicate of 1509. Need to clarify that 1509 should be the surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1293	1448	PO15	748,262.15	748,262.15	Property Administration Specialists, Inc. 401 (K) Plan FBO Elliott D. Pollack	Property Administration Specialists, Inc. 401 (K) Plan	Mr.	Elliot	Pollack	7505 E. 6th Ave., Suite #100	Scottsdale	AZ	85251	Unsecured	1448 - Not filed as amended claim. Need to clarify that this is the surviving claim
1280	1449	PO16	291,737.85	291,737.85	Arizona Bank & Trust, Cust. FBO Elliott Pollack Self-Directed IRA Acct. #XXX145	Arizona Bank & Trust, Custodian FBO Elliott Pollack, IRA #XXX145	Mr.	Elliot	Pollack	7505 E. 6th Ave., Suite #100	Scottsdale	AZ	85251	Unsecured	1449 - Not filed as amended claim. Need to clarify that this is the surviving claim
609	1757	PO25	428,919.44	428,076.10	Kathleen Ponce de Leon, Trustee of the Kathleen Ponce de Leon Living Trust Agreement established on June 21, 1991, and any amendments thereto	Kathleen Ponce de Leon, Tr. of the Kathleen Ponce de Leon Tr.	Mrs.	Kathleen	Ponce de Leon	2402 E. Esplanade Ln., Ste. #301	Phoenix	AZ	85016	Unsecured	1757 - Not filed as amended claim. Need to clarify that this is the surviving claim
594	1760	PO26	855,666.49	853,984.09	Ralph Ponce de Leon, Trustee of the Ralph Ponce de Leon Living Trust Agreement established on June 21, 1991, and any amendments thereto	Ralph Ponce de Leon, Tr. of the R. Ponce de Leon Living Trust	Mr.	Ralph	Ponce de Leon	2402 E. Esplanade Ln., Ste. #301	Phoenix	AZ	85016	Unsecured	1760 - Not filed as amended claim. Need to clarify that this is the surviving claim
610	1758	PO30	381,053.21	380,167.86	Charles Schwab & Co., Custodian FBO Kathleen M. Ponce de Leon IRA Acct. #1152-XXXX	Kathleen M. Ponce de Leon IRA	Mrs.	Kathleen	Ponce de Leon	2402 E. Esplanade Ln., Ste. #301	Phoenix	AZ	85016	Unsecured	1758 - Not filed as amended claim. Need to clarify that this is the surviving claim
596	1759	PO31	256,360.32	255,856.28	Charles Schwab & Co., Custodian FBO Ralph Ponce de Leon IRA #3138-XXXX	Charles Schwab & Co., Custodian FBO Ralph Ponce de Leon IRA	Mr.	Ralph	Ponce de Leon	2402 E. Esplanade Ln., Ste. #301	Phoenix	AZ	85016	Unsecured	1759 - Not filed as amended claim. Need to clarify that this is the surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1530	1730	PO35	120,000.00	119,813.00	Charles Schwab & Co., Custodian FBO James Ponte, II IRA Acct. #4206-XXXX	Charles Schwab & Co., Custodian FBO James Ponte II IRA Acct.	Mr.	Ben	Stewart	1100 Larkspur Landing Circle #101	Larkspur	CA	94939	Unsecured	1730 - Not filed as amended claim. Need to clarify that this is the surviving claim
1342	1667	RE01	1,580,068.42	1,577,648.38	Steven Reznik and Sharon M. Reznik, Husband and Wife as Joint Tenants With Right of Survivorship	Steven G. Reznik and Sharon M. Reznik	Mr. & Mrs.	Steven	Reznik	142 Meadow Rd.	Del Norte	CO	81132	Unsecured	1667 - Not filed as amended claim. Need to clarify that this is the surviving claim
1247	1666	RE02	220,000.00	219,657.18	Steven Reznik, Individually	Steve Reznik	Mr.	Steven	Reznik	142 Meadow Road	Del Norte	CO	81132	Unsecured	1666 - Not filed as amended claim. Need to clarify that this is the surviving claim
1343	1668	RE34	1,788,995.56	1,785,135.35	Arizona Bank & Trust, Custodian FBO Steven G. Reznik IRA Acct. #XXX467	Arizona Bank & Trust, Custodian FBO Steven G. Reznik IRA	Mr.	Steven	Reznik	142 Meadow Road	Del Norte	CO	81132	Unsecured	1668 - Not filed as amended claim. Need to clarify that this is the surviving claim
24	464	RO21	380,121.62	379,215.19	Donald B. Robertson, Trustee of the Donald B. Robertson, D.D.S., P.C. Employees' Profit Sharing Plan and Trust	Donald B. Robertson, Tr. of the Robertson D.D.S., P.C. Pen Plan	Dr.	Donald	Roberts on	6520 N. 7th Ave., Suite 5	Phoenix	AZ	85013	Unsecured	464 - Not filed as amended claim. Need to clarify that this is the surviving claim
1785	1778	SH42	74,152.03	74,043.00	Gregg A. Sharp and Betty A. Sharp, husband and wife, as community property	Gregg A. Sharp and Betty A. Sharp	Mr. and Mrs.	Gregg	Sharp	3932 E. Rockwood Dr.	Phoenix	AZ	85050	Unsecured	1785 is duplicate of 1778. Need to clarify that 1778 is surviving claim
325, 326, 327, & 1799	1802	SH63	100,000.00	99,844.17	Vipul C. Shah, husband of Harsha P. Shah, as his sole and separate property	Vipul C. Shah	Mr.	Vipul	Shah	7246 Via De La Montana	Scottsdale	AZ	85258	Unsecured	1802 - Not filed as amendment for prior claims. Need to clarify that this is the only surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
328, 329, 331& 1800	1801	SH64	170,762.97	170,451.65	Charles Schwab & Co., Inc. Custodian FBO Vipul C. Shah IRA Acct. #8043XXXX	Charles Schwab & Co., Inc. Custodian FBO Vipul C. Shah IRA Acct.	Mr.	Vipul	Shah	7246 Via De La Montana	Scottsdale	AZ	85258	Unsecured	1801 - Not filed as amendment for prior claims. Need to clarify that this is the only surviving claim
1708	1357	SO35	280,958.00	280,445.81	Bruce S. Sobel, Trustee of The Fiber One Trust dated March 9, 2000, and any amendments thereto	Bruce S. Sobel, Trustee of The Fiber One Trust dated March 9, 2000, and any amendments thereto	Dr.	Bruce	Sobel	7446 E. Journey Ln.	Scottsdale	AZ	85255	Unsecured	1708 - duplicate of 1357. Need to clarify that 1357 is the only surviving claim
1709	1355	SU07	200,000.00	199,688.34	Charles Schwab & Co., Inc. Custodian FBO Robert C. Sutherland IRA Rollover Acct. #116XXXXX	Charles Schwab & Co., Inc. Custodian FBO Robert C. Sutherland IRA Rollover Acct. #116XXXXX	Mr.	Robert	Sutherland	2786 N. 136th Dr.	Goodyear	AZ	85338	Unsecured	1709 is duplicate of 1355. Need to clarify that 1355 is surviving claim
1244	701	TA10	818,136.14	816,535.75	Wayne B. Taylor and Nora Lee Taylor, Trustees of The Taylor Charitable Remainder Unitrust U/A dated September 8, 1999, and any amendments thereto	Wayne or Nora Lee Taylor, TTEES of The Taylor Charitable Remainder Unitrust	Mr. & Mrs.	Wayne	Taylor	1206 W. 9th St.	Mesa	AZ	85201	Unsecured	1244 is duplicate of 701. Need to clarify that 701 is surviving claim
1164	703	TA11	275,293.50	274,751.90	Arizona Bank & Trust, Custodian FBO Wayne B. Taylor IRA #XXX213	Arizona Bank & Trust, Custodian FBO Wayne B. Taylor, IRA	Mr. & Mrs.	Wayne	Taylor	1206 West 9th St.	Mesa	AZ	85201	Unsecured	1164 is duplicate of 703. Need to clarify that 703 is surviving claim
1663	1503	TA12	75,548.16	75,437.07	Robert L. Taylor, Trustee of the Profit Sharing Plan of Robert L. Taylor D.D.S., P.C. and any amendments thereto	Robert L. Taylor, Tr. of the DDS, PC Profit Sharing Plan & Trus	Dr.	Robert	Taylor	3683 E. Aspen Ct.	Gilbert	AZ	85234	Unsecured	1663 is duplicate of 1503. Need to clarify that 1503 is surviving claim
1707	1353	TA18	612,410.49	611,206.36	Evelyn Taibi, Trustee of the Evelyn Taibi as Sole Proprietor Defined Benefit Pension Plan	Evelyn Taibi, Trustee of the Evelyn Taibi as Sole Proprietor Defined Benefit Pension Plan	Mrs.	Evelyn	Taibi	26735 MacMillan Ranch Rd.	Santa Clarita	CA	91387	Unsecured	1701 is duplicate of 1353. Need to clarify that 1353 is surviving claim

Claims Analysis

Duplicate Claims to Consolidate - No other Objection 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	FullName	Saluation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1170	702	TA23	125,000.00	125,000.00	Wayne B. Taylor and Nora Lee Taylor, husband and wife, as joint tenants with right of survivorship	Wayne B. Taylor and Nora Lee Taylor	Mr. & Mrs.	Wayne	Taylor	1206 West 9th St.	Mesa	AZ	85201	Unsecured	1170 is duplicate of 702. Need to clarify that 702 is surviving claim
330	324	WH01	380,000.00	379,500.27	Frederick A. White, Trustee of The White Revocable Trust dated February 7, 2006, and any amendments thereto	Frederick A. White, Trustee of The White Revocable Trust dated February 7, 2006	Mr.	Frederick	White	38965 N. 58th St.	Cave Creek	AZ	85331	Unsecured	330 is duplicate of 324. Need to clarify that 324 is surviving claim
736	948	XW52	821,746.97		C & D Trading Inc., a Nevada corporation	C & D Trading Inc.	Mrs.	Christine	Wacknow	3225 McCloud Dr., Suite 100	Las Vegas	NV	89121	Unsecured	948 is duplicate of 736. Need to clarify that 948 is the surviving claim.

# **EXHIBIT “D”**

Duplicate Claims that need to be removed and Surviving Claim to be Reclassified

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1771	1413	DO03	121,517.68	121,517.68	Ann Flaherty, Trustee of The Marshall C. Donaldson Testamentary Trust dated May 28, 1986	The Marshall C. Donaldson Testamentary Trust	Ms.	Ann	Flaherty	908 Keim Dr.	Phoenix	AZ	85014	Secured	1771 - Not filed as amended. Need to clarify that this is the surviving claim and reclassify as unsecured
232	1761	GE12	68,117.13	68,117.13	Earl Geller and Joyce Tobe Rocamora Geller, Trustees of the Geller Family Revocable Trust Agreement dated July 31, 2003, and any amendments thereto	Earl Geller and Joyce Geller, Trs. of the Geller Family Trust	Mr. & Mrs.	Earl	Geller	4531 N. 16th St. Ste #103	Phoenix	AZ	85016	Secured	1761 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
142	1763	GE13	88,198.48	88,198.48	First Trust Company of Onaga, Custodian FBO Earl Geller IRA Acct.#41021XXXXX	First Trust Company of Onaga, Cust. FBO Earl Geller IRA	Mr. & Mrs.	Earl	Geller	4531 N. 16th St., #103	Phoenix	AZ	85016	Secured	1763 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
995	1029	HA12	9,342.70	8,954.66	Tyler David Harcus By Barry J. Harcus, Custodian UGMA	Tyler David Harcus, by Barry J. Harcus, Custodian	Mr.	Barry	Harcus	9086 E. Janice Way	Scottsdale	AZ	85260	Secured	1029 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
997	1028	HA19	11,977.89	11,700.00	Stacey Ann Harcus, By Barry J. Harcus, Custodian UGMA	Stacey Ann Harcus, by Barry J. Harcus, Custodian	Mrs.	Stacey	Harcus	9086 E. Janice Way	Scottsdale	AZ	85260	Secured	1028 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured

Claims Analysis

Duplicate Claims to be Reclassified

Duplicate Claims to Consolidate and Reclassify to Unsecured 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
129	1762	HE14	50,000.00	50,000.00	Earl Geller, Trustee of The Martin Hershman Living Trust, dated October 17, 1996, and any amendments thereto	Earl Geller, Tr. of The Martin Hershman Trust dated 10/17/96	Mr. & Mrs.	Earl	Geller	4531 N. 16th St., #103	Phoenix	AZ	85016	Secured	1762 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
130	1764	HE24	31,964.80	31,964.80	The Hershman Family L.L.C., an Arizona limited liability company	The Hershman Family L.L.C. c/o Earl Geller	Mr. & Mrs.	Earl	Geller	4531 N. 16th St., #103	Phoenix	AZ	85016	Secured	1764 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
92	1110	HO17	50,000.00	49,876.36	Sidney Hollander and/or Renee Hollander, Trustees of the Sidney and Renee Hollander Family Revocable Trust dated April 28, 1999, and any amendments thereto	Sidney and Renee Hollander Family Revocable Trust	Mr. and Mrs.	Sidney	Hollander	11635 E. Appaloosa Pl.	Scottsdale	AZ	85259	Secured	1110 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
293	818	HO19	235,970.57	235,492.15	Beth Lynn Hoffman, Trustee of The Sanford and Beth Hoffman Family Trust dated April 1, 2005, and any amendments thereto	Beth Lynn Hoffman, Trustee of The Sanford and Beth Hoffman Family Trust	Mrs.	Beth	Hoffman	10328 E. Sierra Pinta Dr.	Scottsdale	AZ	85255	Secured	818 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
45 & 137	1767	HU13	500,000.00	493,692.00	Jui-Hsiung Huang, a single man	Jui-Hsiung Huang	Mr.	Jui-Hsiung	Huang	1761 E. McNair Dr. #101	Tempe	AZ	85283	Secured	1767 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
22 & 23	276	JO09	75,000.00	75,000.00	Kenneth P. Johnson, Trustee of the Johnson Decedent's Trust u/a dated January 16, 1995, and any amendments thereto	Kenneth P. Johnson, Tr. of The Johnson Decedent's Trust	Mr.	Kenneth	Johnson	7302 W. Thunderbird Rd.	Peoria	AZ	85381-5035	Secured	276 - Not filed as amended need to clarify that this is the surviving claim and reclassify as unsecured

Claims Analysis

Duplicate Claims to be Reclassified

Duplicate Claims to Consolidate and Reclassify to Unsecured 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
263	274	JO28	280,220.40	279,783.73	Gerry Jones and Leslie Jones, Trustees of The Gerry Jones and Leslie Jones Family Trust dated May 24, 2004, and any amendments thereto	Gerry Jones and Leslie Jones, Trustees of The Gerry Jones and Leslie Jones Family Trust	Mr. & Mrs.	Gerry	Jones	P.O. Box 1255	Carefree	AZ	85377	Secured	274 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
770	774	KE09	200,000.00	199,844.17	E & L Enterprises, L.L.C., an Arizona limited liability company	E & L Enterprises, L.L.C., an Arizona limited liability company	Mr.	Marc	Kelman	10645 N. Tatum Blvd., Ste. #250-258	Phoenix	AZ	85028	Secured	774 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassifly as unsecured
775	769	KE12	450,000.00	450,000.00	MAV Investments, L.L.C., an Arizona limited liability company	MAV Investments, L.L.C., an Arizona limited liability company	Mr.	Marc	Kelman	10645 N. Tatum, Ste. #200-258	Phoenix	AZ	85028	Secured	769 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassifly as unsecured
67	763	KR05	292,000.00	291,544.96	Eduard R. Kress, a widower	Eduard R. Kress	Mr.	Eduard	Kress	32353 San Juan Creek Rd. Unit #315	San Juan Capistrano	CA	92675	Secured	763 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
713	714	LE49	87,615.32	87,398.66	First Trust Company of Onaga, Custodian FBO Orlyn D. Levy IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Orlyn D. Levy IRA #41021XXXXX	Ms.	Orlyn	Levy	727 E. Rose Marie Lane	Phoenix	AZ	85022	Secured	714 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
44 & 1766	161	LI23	706,653.18	705,263.76	Mills Enterprise, LLC, an Arizona limited liability company	Mills Enterprise, LLC, an Arizona limited liability company	Ms.	Ching	Lin	PO Box 11373	Tempe	AZ	85284	Secured	161 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured

Claims Analysis

Duplicate Claims to be Reclassified

Duplicate Claims to Consolidate and Reclassify to Unsecured 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
66	235	LU01	150,211.11	149,977.04	Maxine M. Lucas-Moorefield, Trustee of The Maxine M. Lucas-Moorefield Revocable Living Trust originally dated May 1, 1991, and any amendments thereto	The Maxine M. Lucas-Moorefield Revocable Living Trust	Mrs.	Maxine	Lucas-Moorefield	1331 N. Dixie Downs Rd. #135	St. George	UT	84770	Secured	235 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
1526	1714	MC09	325,000.00	324,419.71	Gloria McFadden, Trustee of the Gloria McFadden Revocable Living Trust Agreement dated April 1, 1999, and any amendments thereto	Gloria McFadden, Tr. of the Gloria McFadden Rev. Living Trust	Ms.	Gloria	McFadden	5223 W. Lone Cactus Dr.	Glendale	AZ	85308	Secured	1714 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
38	267	OV01	100,000.00	99,821.53	Jojoy Ovelil and Li Xiao, as joint tenants with right of survivorship	Jojoy Ovelil and Li Xiao, as joint tenants with right of survivorship	Mr.	Jojoy	Ovelil	4229 E. Linda Ln.	Gilbert	AZ	85234	Secured	267 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
205	183	RO11	197,825.41	197,472.39	David Neal Rosen, Trustee of the David Neal Rosen, Ltd. Retirement Plan and Trust Agreement dated January 1, 2003, and any amendments thereto	David N. Rosen, Tr. of the David Neal Rosen, Ltd. Ret. Plan & Tr	Mr.	David	Rosen	111 W. Monroe Suite #1400	Phoenix	AZ	85003	Secured	205 is duplicate of 183 - need to clarify that 183 is surviving claim and reclassify as unsecured
2	153	RO19	161,322.00	161,070.61	Samuel A. Robbins, husband of Elaine F. Robbins, as his sole and separate property	Samuel A. Robbins	Mr.	Samuel	Robbins	7330 E. Palo Verde Dr. #5	Scottsdale	AZ	85250	Secured	153 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured

Claims Analysis

Duplicate Claims to be Reclassified

Duplicate Claims to Consolidate and Reclassify to Unsecured 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
27 & 836	53	RO37	235,887.80	235,520.21	Gary G. Robinson and Karen E. Robinson, husband and wife, as joint tenants with right of survivorship	Gary G. Robinson and Karen E. Robinson	Mr.	Gary	Robinson	10835 Furlong Dr.	Hanford	CA	93230	Secured	53 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
499	481	SC07	218,557.12	218,245.16	Steven M. Scheiner and Lois L. Scheiner, Trustees of The Steven M. and Lois L. Scheiner Revocable Trust U/A dated July 14, 1988, and any amendments thereto	Steven M. Scheiner and Lois L. Scheiner, Trs.	Mr. & Mrs.	Steven	Scheiner	7621 E. Tuckey Ln	Scottsdale	AZ	85250-4617	Secured	499 is duplicate of 481. Need to clarify that 481 is the surviving claim and reclassify as unsecured
494	480	SC24	221,286.00	220,896.79	Steven M. Scheiner, Trustee of the Steven M. Scheiner, C.P.A., P.C. Profit Sharing Plan	Steven M. Scheiner, Tr. of the Scheiner CPA PC Prof Sharing Plan	Mr.	Steven	Scheiner	7621 E. Tuckey Ln.	Scottsdale	AZ	85250-4617	Secured	494 is duplicate of 480. Need to clarify that 480 is the surviving claim and reclassify as unsecured
1157	1447	SC40	990,000.00	988,053.48	Sunco Holdings, Inc., an Arizona corporation	Sunco Holdings, Inc.	Mr.	Bart	Schrader	7457 E. Milton Dr.	Scottsdale	AZ	85262	Secured	1447 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
1818	160	SE09	98,403.55	98,258.86	Robert Arnold Seligman, Trustee and Linda Carol Ann Seligman, Trustee of The Seligman Family Trust, a Revocable Living Trust Agreement dated June 28, 1996, and any amendments thereto	Robert Arnold Seligman and Linda Carol Ann Seligman, Trs.	Mr. & Mrs.	Robert	Seligman	3330 E. Kachina Dr.	Phoenix	AZ	85044	Secured	1818 is duplicate of 160. Need to clarify that 160 is the surviving claim and reclassify as unsecured

Claims Analysis

Duplicate Claims to be Reclassified

Duplicate Claims to Consolidate and Reclassify to Unsecured 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
773	771	SE18	127,837.16	127,532.32	Howard M. Segel, a single man	Howard M. Segel	Mr.	Howard	Segel	449 Santa Fe, #220	Encinitas	CA	92024	Secured	773 is duplicate of 771. Need to clarify that 771 is the surviving claim and reclassify as unsecured
42	119	SH62	314,562.41	313,941.79	James W. Shires, Trustee of Shires Defined Benefit & 401(k) Plans Trust	James W. Shires, Trustee of Shires Defined Benefit & 401(k) Plans Trust	Mr.	James	Shires	0217 SW Seymour Ct.	Portland	OR	97239	Secured	119 - Not files as amended. Need to clarify that this is the surviving claim and reclassify as unsecured
154	1821	ST20	1,199,469.00	1,197,110.70	Michael D. Stewart and Mary Jude Stewart, Trustees of the Michael D. Stewart and Mary Jude Stewart Living Trust dated January 15, 1998, and any amendments thereto	Michael D. Stewart, Tr. of the Stewart Living Trust	Mr. & Mrs.	Michael	Stewart	294 E. Davie St.	Raleigh	NC	27601	Secured	1821 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify as unsecured
9	585	WE01	500,000.00	499,016.90	Barry Weiss and Karen Weiss, husband and wife as joint tenants with right of survivorship	Barry Weiss and Karen Weiss	Dr.	Barry	Weiss	7467 E. Pontebella Dr.	Scottsdale	AZ	85262	Secured	585 - Surviving Claim not marked as amended and need to reclassify as Unsecured
17 & 18	972	ZA06	105,165.05	104,977.36	Leland J. Zacharias and Emily W. Zacharias, husband and wife, as joint tenants with right of survivorship	Leland J. Zacharias and Emily W. Zacharias	Mr. & Mrs.	Leland	Zacharias	2716 S. Paseo Loma	Mesa	AZ	85202	Secured	972 - Not filed as amended claim. Need to clarify that this is the surviving claim and reclassify and unsecured
414	415	HO15	35,000.00	35,000.00	Jim Homan, Trustee of the Jim Homan Appraisal Co., Inc. Profit Sharing Plan effective June 1, 1997, and any amendments thereto	Jim Homan, Tr of the Homan Appraisal Co., Inc. Prof Sharing Plan	Mr.	Jim	Homan	2822 N. 43rd St.	Phoenix	AZ	85008-1438	Secured	415 - Not filed as amended. Need to clarify that this is the surviving claim

Claims Analysis

Duplicate Claims to be Reclassified

Duplicate Claims to Consolidate and Reclassify to Unsecured 10-13-2009

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
208	750	MO19	100,000.00	88,819.60	Morr Sharp, Inc., an Illinois corporation	Morr Sharp, Inc., Rich	Mr.	Richard	Sharp	11371 E. Cochise	Scottsdale	AZ	85259	Secured	750 - Not filed as amended. Need to clarify that this is the surviving claim
80, 753, 819, 1832 & 1833		RU10, RU11, RU12	315,364.82	314899.26	Robert V. Russo and Kathleen A. Russo, Trustees of the Robert V. Russo Living Trust dated February 28, 1997, and any amendments thereto	Robert V. Russo and Kathleen A. Russo Living Trust dated February 28, 1997, and any amendments thereto	Mr. & Mrs.	Robert	Russo	1859 E. Oasis Dr.	Tempe	AZ	85283	Secured	Many Duplicate Claims filed, Need to clarify that the original claim No. 43 was correct and is the surviving claim
					First Regional Bank, Custodian FBO Robert V. Russo IRA Account #05XXXX	First Regional Bank, Custodian FBO Robert V. Russo IRA Account #05XXXX	Mr.	Robert	Russo	1859 E. Oasis Dr.	Tempe	AZ	85283		
					First Regional Bank, Custodian FBO Kathleen A. Russo IRA	First Regional Bank, Custodian FBO Kathleen A. Russo IRA	Mrs.	Kathleen	Russo	1859 E. Oasis Dr.	Tempe	AZ	85283		

Claims Analysis

Duplicate Claims to be Reclassified

Duplicate Claims to Consolidate and Reclassify to Unsecured 10-13-2009

# **EXHIBIT “E”**

Duplicate Claims to Consolidate, Amend Dollar Amount, and Reclassify

Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	InvVesting	FullName	InvMailSalutation	InvMailFirstName	InvMailLastName	InvMailStreet	InvMailCity	InvMailState	InvMailZip	As Claimed	Objection Issues
977	1218	CRI4	680,088.41	674,205.37	Tommy D. Crimmins, Trustee or Judith Crimmins, Trustee of The Crimmins Family Revocable Trust dated December 21, 1993	Tommy D. Crimmins or Judith Crimmins Family Revocable Trust	Mr. & Mrs.	Thomas	Crimmins	1021 Sheriff's Posse Tr.	Prescott	AZ	86303	Unsecured	1218 - Not filed as amended claim need to clarify that this is the surviving claim and correct amount of claim
408	1805	GA24	2,908,507.20	2,903,246.79	Gardner Capital Partners, LP, a Delaware limited partnership	Gardner Capital Partners, L.P.	Mr.	Douglas	Gardner	550 S. 79th St.	Chandler	AZ	85226	Unsecured	1805 - Properly filed as amended, but need to correct amount of claim
1779	1784	LA34	916,901.78	879,811.27	First Trust Company of Onaga, Custodian FBO Evalina Layne IRA #410213XXXX	First Trust Company of Onaga, Custodian FBO Evalina Layne IRA	Ms.	Evalina	Layne	2626 E. AZ Biltmore Cir. #44	Phoenix	AZ	85016	Unsecured	1784 - Not filed as amended claim. Need to clarify that this is the surviving claim and correct the amount of the claim
1383	1382	TA04	530,046.44	480,503.70	Gerald Gross, Trustee of The Gerald Gross Family Trust dated June 28, 1979	Gerald Gross Family Trust	Mr. & Mrs.	Gerald	Gross	P.O. Box 32818	Phoenix	AZ	85064-2818	Unsecured	1383 is duplicate of 1382. Need to clarify that 1382 is surviving claim and amend amount

# **EXHIBIT “F”**

Claims Needing Correction of Amount Only

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
173	P.E.T. Scan Arizona, LLC	KL07	P.E.T. Scan Arizona, L.L.C., an Arizona limited liability company	P.E.T. Scan Arizona, L.L.C.	Mr.	Mark	Klein	13460 N. 94th Dr., Ste. J-1	Peoria	AZ	85381	619450.96	595117.54	24333.42
175	Exposition Advertising Benefit Pension Plan	WE06	Stephen L. Weled, Trustee of the Exposition Advertising Benefit Pension Plan	Stephen L. Weled, Trustee of the Exposition Advertising Benefit Pension Plan	Mr.	Stephen	Weled	11084 E. Cannon Dr.	Scottsdale	AZ	85259	634987.33	609913.78	25073.55
236	We-Ka-Jassa Investment Fund c/o Michael Reynolds	DA07	We-Ka-Jassa Fund, L.L.C., an Arizona limited liability company	We-Ka-Jassa Fund, L.L.C., an Arizona limited liability company	Mr.	Larry	Davis	P.O. Box 19000	Fountain Hills	AZ	85269-9000	3603103.75	3494101.45	109002.3
270	Rosenthal, Barry and Karen	RO52	Barry Rosenthal and Karen Rosenthal, husband and wife, as joint tenants with right of survivorship	Barry Rosenthal and Karen Rosenthal	Mr. & Mrs.	Barry	Rosenthal	465 Naida Terrace	Highland Park	IL	60035	237131.78	227539.84	9591.94
360	Gilburne Family Limited Liability	GI07	Gilburne Family Limited Liability Partnership, an Arizona Limited Liability Partnership	Gilburne Family Limited Liability Partnership	Mr.	Jack	Gilburne	7067 E. Morten	Paradise Valley	AZ	85253	3250000	2542947.75	707052.25

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
370	Monheit, Barry	MO36	Barry Monheit, husband of Kathleen Monheit, as his sole and separate property	Barry Monheit	Mr.	Barry	Monheit	8636 N. Via La Serena	Paradise Valley	AZ	85253	3000000	2994101.45	5898.55
389	Michael A. Macera Trustee of the Macera	MA34	Michael A. Macera, Trustee of The Macera Family Trust dated October 11, 2004, and any amendments thereto	Michael A. Macera, Trustee of The Macera Family Trust	Mr.	Michael	Macera	7175 E. Camelback Rd. #1303	Scottsdale	AZ	85251	3750000	3738746.41	11253.59
394	Robert C. Swaback and Gaye J. Swaback	SW04	Robert C. Swaback and Gaye J. Swaback, Trustees of The Swaback Family Trust dated June 9, 2004, and any amendments thereto	Robert C Swaback & Gaye J Swaback, Trs of The Swaback Fam Trust	Mr. and Mrs.	Robert	Swaback	2402 E. Esplanade Ln. #1104	Phoenix	AZ	85016	2451331.5	2444989.69	6341.81
576	BARRY R. WEISS, M.D., TRUSTEE OF TH	XW27	Barry R. Weiss, M.D., Trustee of The Barry R. Weiss, M.D. Pension Plan	Barry R. Weiss, M.D., Trustee of The Barry R. Weiss Pension Plan	Dr.	Barry	Weiss	7467 E. Pontebella Dr.	Scottsdale	AZ	85262	1029286.02	69605.57	959680.45

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
591	SPERBER, HERBERTT AND JANICE W.	SP07	Herbert L. Sperber and Janice W. Sperber, Trustees of The Sperber Family Trust Agreement dated June 11, 1991, and any amendments thereto	Herbert and Janice W. Sperber	Mr. & Mrs.	Herbert	Sperber	7065 E. Foothill Dr.	Paradise Valley	AZ	85253	1029568	983987.65	45580.35
636	BALDINO, JOSEPH L. AND HELEN M.	BA49	Joseph L. Baldino and Helen M. Baldino, Trustees of the Meridian Financial Corporation Profit Sharing Plan and Retirement Trust dated March 18, 1985, and any amendments thereto	Meridian Financial Corporation Profit Sharing Plan and Retirement Trust	Mr. & Mrs.	Joseph	Baldino	7251 North Red Ledge Drive	Paradise Valley	AZ	85253	2315252.63	2308304.67	6947.96
637	BALDINO, JOSEPH L. AND HELEN M.	BA57	Joseph L. Baldino and Helen M. Baldino, Trustees of The Baldino Family Revocable Trust dated May 26, 1994, and any amendments thereto	Joseph L. Baldino and Helen M. Baldino, Trustees of The Baldino Family Revocable Trust dated May 26, 1994	Mr. & Mrs.	Joseph	Baldino	7251 North Red Ledge Drive	Scottsdale	AZ	85253	2600000	2592404.46	7595.54

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
675	WILLIAM AND ELLEN JONES FAMILY TRUST	JO25	William R. Jones, Jr. and Ellen M. Jones, Trustees of William and Ellen Jones Family Trust effective September 15, 1997	William R. Jones, Jr. and Ellen M. Jones, Trustees of William and Ellen Jones Family Trust	Mr. and Mrs.	William	Jones, Jr.	2901 N. Central Avenue, Suite 800	Phoenix	AZ	85012	265241.41	254144.32	11097.09
810	JAQLYN SHIRTS, BY MELYNDA B. SHIRTS	SH38	Melynda B. Shirts, Custodian for Jaqlyn Shirts under The Uniform Gift to Minors Act	Jaqlyn Shirts, By Melynda B. Shirts, Custodian	Ms.	Melynda	Shirts	1827 E. Hampton Ave.	Mesa	AZ	85204	15000	1220	13780
910	MESA MORTGAGE, INC. PROFIT SHARING PLAN	MA10	Leonard F. Richards Trustee of the Mesa Mortgage, Inc. Profit Sharing Plan effective August 24, 1999	Leonard Richards Tr. of the Mesa Mortgage, Inc. Profit Shar Plan	Mr.	Leonard	Richards	3850 E. Baseline Rd., #115	Mesa	AZ	85206	598602	581925.8	16676.2
921	WMS FIXED INCOME FUND I LLC	RO54	WMS Fixed Income Fund I, L.L.C., an Arizona limited liability company	WMS Fixed Income Fund I, L.L.C., an Arizona limited liability company		Mr. David Rosenthal &	Ms. Dana Anspach	8550 E. Shea Blvd., Ste. #130	Scottsdale	AZ	85260	6848388.88	6525000	323388.88

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
980	MERLE R. ARLEN, TRUSTEE OF THE MERLE	AR12	Merle R. Arlen, Trustee of the Merle and Norma Arlen Family Trust dated January 6, 1997, and any amendments thereto	Merle R. Arlen, Trustee of the Merle and Norma Arlen Family Trust	Mr.	Merle	Arlen	466 Eagle Valley Way	Danville	CA	94506	587824.75	507282.73	80542.02
1073	AFFILIATED COLON AND RECTAL SURGEONS 401(K) PLAN	AF03	Affiliated Colon and Rectal Surgeons P.C. 401(k) Profit Sharing Plan, FBO Marc Goldblatt	Affiliated Colon & Rectal Surgeons 401(k) Plan FBO Marc Goldblatt	Mr. and Mrs.	Marc	Goldblatt	1300 N. 12th St., Ste. #304	Phoenix	AZ	85006	2718361.55	1485983.25	1232378.3
1078	AFFILIATED COLON AND RECTAL SURGEONS 401(K) KG	AF04	Affiliated Colon and Rectal Surgeons P.C. 401(k) Profit Sharing Plan, FBO Karen Goldblatt	Affiliated Colon & Rectal Surgeons 401(k) Plan FBO Karen Goldblatt	Mr. and Mrs.	Marc	Goldblatt	1300 N. 12th St., Ste. #304	Phoenix	AZ	85006	781097.84	510791.86	270305.98
1080	MKG ENTERPRISES LIMITED PARTNERSHIP	GO06	MKG Enterprises Limited Partnership, an Arizona limited partnership	MKG Enterprises Limited Partnership	Ms.	Karen	Goldblatt	4630 E. Cheery Lynn Rd.	Phoenix	AZ	85018	3463403.52	1531692.94	1931710.58
1091	STERNBERG ENTERPRISES PROFIT SHARING PLAN	ST14	Sternberg Enterprises Profit Sharing Plan dated December 30, 1991, and any amendments thereto	Sternberg Enterprises Profit Sharing Plan	Mr.	Sheldon	Sternberg	5730 Echo Canyon Dr.	Phoenix	AZ	85018	855726.57	850000	5726.57

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
1128	FIRST TRUST COMPANY OF ONAGA, FBO THEODORE G. DODE	DO09	First Trust Company of Onaga, Custodian FBO Theodore G. Dodenhoff IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Theodore G. Dodenhoff	Mr.	Theodore	Dodenhoff	9764 E. Bajada Rd.	Scottsdale	AZ	85262	916278	342693.55	573584.45
1141	FRANCIS P. AND LINDA M. SURDAKOWSKI TRUST	SU04	Francis P. Surdakowski and Linda M. Surdakowski, Trustees of The Surdakowski Family Trust U/T/A dated July 27, 1983, and any amendments thereto	Francis P. Surdakowski and Linda M. Surdakowski Trust	Dr.	Francis	Surdakowski	14619 N. 14th Dr.	Phoenix	AZ	85023	300000	275282.63	24717.37
1229	MAUREEN WOMACK, TR. OF THE MAUREEN	XW49	Maureen Womack, Trustee of the Maureen Womack Family Trust created on August 25, 1998, and any amendments thereto	Maureen Womack, Tr. of the Maureen Womack Family Trust	Ms.	Maureen	Womack	4800 N. 68th Street, #375	Scottsdale	AZ	85251	1045879.52	1021510.28	24369.24
1258	SHAW, RICHARD C. AND VERA	SH44	Richard C. Shaw and Vera Shaw, husband and wife, as community property with right of survivorship	Richard C. Shaw and Vera Shaw	Mr. and Mrs.	Richard	Shaw	26020 N. 82nd St.	Scottsdale	AZ	85255	856793.68	851119.87	5673.81

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
1330	T & N LIVING TRUST DATED DECEMBER 19, 1983	TH02	Ted C. Thelander and Nancy E. Thelander, Trustees of the T & N Living Trust dated December 19, 1983 and any amendments thereto	Ted C. Thelander and Nancy E. Thelander, Trs.	Mr. and Mrs.	Ted	Thelander	39589 N. Windmill Road	Queen Creek	AZ	85240	504385	499264.8	5120.2
1361	MICHAEL J. WICK AND EMMA LOU, L.L.C.	XW26	Emma Lou, L.L.C., an Arizona limited liability company	Michael J. Wick for Emma Lou, L.L.C.	Mr.	Michael	Wick	578 Washingt on Blvd. #909	Marina Del Rey	CA	90292	192052.33	108837.79	83214.54
1374	ALAN LEE ANSEL, IRA	AN21	Charles Schwab & Co., Inc. Custodian FBO Alan Lee Ansel IRA Acct #7778- XXXX	Alan Lee Ansel, IRA	Dr.	Alan	Ansel	1040 E. Osborn Road #1404	Phoenix	AZ	85014	130525.89	122206.2	8319.69
1387	RUBIN, HARRIS VICTOR	RU04	Charles Schwab & Company, Custodian FBO Harris V. Rubin IRA Acct. #XXXX- 5010	Charles Schwab & Co., Custodian FBO Harris V. Rubin IRA	Mr.	Harris	Rubin	7904 E. Chaparral Rd., #118	Scottsdale	AZ	85250	267607.18	257560.37	10046.81
1392	SVEJDA, MARK D.	SV01	Mark D. Svejda, husband of Eva Sperber-Porter, as his sole and separate property	Mark D. Svejda	Mr.	Mark	Svejda	8260 East Sulton Dr.	Scottsdale	AZ	85260	186523.67	180512.34	6011.33

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
1405	FIRST TRUST COMPANY OF ONAGA, IRA	MC12	First Trust Company of Onaga, Custodian FBO Douglas McFeters IRA Acct. #410065XXXX	First Trust Company of Onaga, Custodian FBO Douglas McFeters IRA	Mr.	Douglas	McFeters	6358 E. Evening Glow Dr.	Scottsdale	AZ	85266	555229.86	526054.23	29175.63
1406	FIRST TRUST COMPANY OF ONAGA, IRA	MC11	First Trust Company of Onaga, Custodian FBO Donna V. McFeters IRA Acct. #410074XXXX	First Trust Company of Onaga, Custodian FBO Donna V. McFeters IRA	Ms.	Donna	McFeters	6358 E. Evening Glow Dr.	Scottsdale	AZ	85266	256640.53	244174.87	12465.66
1671	THE CHIPMAN FIFTH FAMILY LP, A NEVA	CH17	The Chipman Fifth Family LP, a Nevada limited partnership	The Chipman Fifth Family LP, a Nevada Limited Partnership	Mr. & Mrs.	Michael	Chipman	P.O. Box 7216	Incline Villiage	NV	89452	5549012.23	5538101.83	10910.4
1797	ACHEN, SANDERS	AC05	Achen Capital Partners, L.P., a Delaware Limited Partnership	Achen Capital Partners, L.P., a Delaware Limited Partnership	Mr.	Sanders	Achen	3152 N. Lear	Casa Grande	AZ	85222	2799105.93	2794060.56	5045.37
849	THE R & C ADAMS FAMILY TRUST (SCHED	AD05 AD06 - Combine d	Robert M. Adams, Trustee, Schedule B Property, under The R and C Adams Family Trust dated December 27, 1994	The R & C Adams Family Trust (Schedule A property)	Mr.	Robert	Adams	181 Param	Sedona	AZ	85336	1,356,981.03	1,308,603.34	48,377.69

Claim No	Claimant Name	InvCode	InvVesting	FullName	Salutation	First Name	Last Name	Street	City	State	ZIP	Total Claim	Allowed Amount	Variance
Address info for combined claim above		AD06	Robert M. Adams and Christine K. Adams, Trustees, Schedule A Property, under The R and C Adams Family Trust dated December 27, 1994	The R & C Adams Family Trust (Schedule B property)	Mr.	Robert	Adams	181 Param	Sedona	AZ	85336	1,356,981.03	1,308,603.34	48,377.69

**EXHIBIT “G”**

Insider Claims

Claim No	Claimant Name	Investor Code	Total	InvVesting	FullName	Salutation	First name	Last Name	Street	City	State	ZIP
503	RONALD M. ANATOLE RETIREMENT PLAN C/O RONALD M. ANATOLE, TRUSTEE	AN03	1,718,467.51	Ronald M. Anatole, Trustee of The Ronald M. Anatole Retirement Plan	Ronald M. Anatole, TTEE of the Ronald M Anatole Retirement Plan	Mr.	Ronald	Anatole	316 W. Marshall Ave.	Phoenix	AZ	85013
502	RONALD M. ANATOLE, TTEE OF THE RONA	AN04	3,235,916.97	Ronald M. Anatole, Trustee of The Ronald M. Anatole Family Trust Agreement dated September 25, 1979	Ronald M. Anatole, TTEE of the Ronald M. Anatole Family Trust	Mr.	Ronald	Anatole	316 W. Marshall Ave.	Phoenix	AZ	85013
504	ESTATE OF ELLEN ROSE ANATOLE	AN07	329,276.93	Ronald M. Anatole, Conservator of The Estate of Ellen Rose Anatole, an Adult Incapacitated and Protected Person, dated August 12, 1987	Estate of Ellen Rose Anatole	Mr.	Ronald	Anatole	316 W. Marshall Ave.	Phoenix	AZ	85013
645	COLES, FRANCINE L.	CO07	7,612.46	Scott M. Coles, Custodian for Samuel Brandon Coles under the Uniform Gift to Minors Act	Samuel Brandon Coles, by Scott M. Coles, Cust.	Mr.	Scott	Coles	3852 N. 54th Court	Phoenix	AZ	85018
646	COLES, HALEY BROOKE	CO08		Scott M. Coles, Custodian for Haley Brooke Coles under the Uniform Gift to Minors Act	Haley Brooke Coles, by Scott M. Coles, Custodian	Mr.	Scott	Coles	4455 E. Camelback Rd.	Phoenix	AZ	85018
459	Francine L. Coles, TR of the FLC R	CO10	18,268.54	Arizona Bank & Trust, Custodian for Francine L. Coles IRA Acct. #XXX188	Arizona Bank & Trust, Custodian FBO Francine L. Coles IRA #XXX188	Ms.	Francine	Coles	3852 N. 54th Court	Phoenix	AZ	85018
676	COLES, FRANCINE L.	CO11	24,441.88	Scott M. Coles, Custodian for Zachary Adam Coles under the Uniform Gift to Minors Act	Zachary Adam Coles, by Scott M. Coles, Custodian	Mr.	Scott	Coles	3852 N. 54th Court	Phoenix	AZ	85018
718	SMC REVOCABLE TRUST U/T/A	CO18	693,707.89	Gerald K. Smith, Successor Trustee of the SMC Revocable Trust U/T/A dated December 22, 1994, as amended	Gerald K. Smith, Successor Trustee of the SMC Revocable Trust	Mr.	Gerald	Smith	40 North Central Avenue	Phoenix	AZ	85004-4429

611	COLES, CHARLENE E.	CO23	102,766.74	Charlene E. Coles, wife of Howard Coles, as her sole and separate property	Charlene E. Coles	Ms.	Charlene	Coles	4601 W. Touhy Ave. Apt. 806	Lincolnwood	IL	60712
1160	COLES, CHARLENE E.	CO23		Charlene E. Coles, wife of Howard Coles, as her sole and separate property	Charlene E. Coles	Ms.	Charlene	Coles	4601 W. Touhy Ave. Apt. 806	Lincolnwood	IL	60712
717	MORTGAGES LTD. TITLE AGENCY, LLC	CO63	355,544.28	Mortgages Ltd. Title Agency, L.L.C., an Arizona limited liability company	Mortgages Ltd. Title Agency, L.L.C.	Mr.	Gerald	Smith	40 North Central Ave.	Phoenix	AZ	85004-4429
1686	ASHLEY M. COLES, TRUSTEE OF THE ASH	CO69	1,198,214.20	Ashley M. Coles, Trustee of the Ashley M. Coles Family Trust dated January 29, 2007, and any amendments thereto	Ashley M. Coles, Trustee of the Ashley M. Coles Family Trust dated January 29, 2007, and any amendments thereto	Mrs.	Ashley	Coles	P.O. Box 80818	Phoenix	AZ	85060
1687	ASHLEY M. COLES, TRUSTEE OF THE ASH	CO70	993,671.56	AMH Investments, LLC, an Arizona limited liability company	AMH Investments, LLC, an Arizona limited liability company	Mrs.	Ashley	Coles	P.O. Box 80818	Phoenix	AZ	85060
1688	SCOTT AND ASHLEY COLES CHARITABLE F	CO74	423,610.61	Scott and Ashley Coles Charitable Foundation, Inc., an Arizona non-profit corporation	Scott and Ashley Coles Charitable Foundation, Inc., an Arizona non-profit corporation	Mrs.	Ashley	Coles	P.O. Box 80818	Phoenix	AZ	85060
1036	DENNING, MICHAEL	DE07	434,084.60	Michael M. Denning and Donna J. Denning, husband and wife, as community property with right of survivorship	Michael M. Denning and Donna J. Denning	Dr. and Mrs.	Michael	Denning	17 West Sierra Vista Drive	Phoenix	AZ	85013
644	FRANCINE L. COLES, TR. OF THE FLC R	FL03	737,504.57	Francine L. Coles, Trustee of the FLC Revocable Trust U/T/A July 11, 2003	Francine L. Coles, Tr. of the FLC Revocable Trust	Ms.	Francine	Coles	3852 N. 54th Court	Phoenix	AZ	85018
1416	ANN H. FLAHERTY, TR. OF THE ANN H.	FL09	254,090.70	Ann H. Flaherty, Trustee of The Ann H. Flaherty Trust established March 22, 2004, and any amendments thereto	Ann H. Flaherty, Tr. of The Ann H., Flaherty Trust	Mrs.	Ann	Flaherty	908 E. Keim Dr.	Phoenix	AZ	85014

1285	ANN H. FLAHERTY, TR. OF THE ANN H	FL10	3,500.00	Crawford Flaherty III, By Stephanie M. Flaherty, Custodian, under the Uniform Gift to Minors Act	Crawford Flaherty III By Stephanie M. Flaherty, Custodian	Mrs.	Stephanie	Flaherty	15927 Yukon Ln.	Derwood	MD	20855
1689	ASHLEY M. COLES, TRUSTEE OF THE ASH	HI12	23,220.56	First Trust Company of Onaga, Custodian FBO Ashley M. Coles IRA Acct. # 410213XXXX	First Trust Company of Onaga, Custodian FBO Ashley M. Coles IRA	Mrs.	Ashley	Coles	P.O. Box 80818	Phoenix	AZ	85060
1221	LISA A. KATZ, TRUSTEE OF THE LISA A.	KA33		Lisa A. Katz, Trustee of the Lisa A. Katz Trust established March 28, 2004, and any amendments thereto	Lisa A. Katz, Trustee of the Lisa A. Katz Trust	Mrs.	Lisa	Katz	5250 E. Wagoner Rd.	Scottsdale	AZ	85254-7636
120	Lisa A. Katz, Trustee of the Lisa A	KA33	483,733.44	Lisa A. Katz, Trustee of the Lisa A. Katz Trust established March 28, 2004, and any amendments thereto	Lisa A. Katz, Trustee of the Lisa A. Katz Trust	Mrs.	Lisa	Katz	5250 E. Wagoner Rd.	Scottsdale	AZ	85254-7636
1314	MARTINA, LAURA AND LORINDA S. MCMUL	MA18	377,766.00	Lorinda S. McMullen and Laura Martini, as joint tenants with right of survivorship	Lorinda S. McMullen and Laura Martini	Ms.	Lorinda	McMullen	6518 S. 64th Ave	Laveen	AZ	85339
1208	MARTINI, GABRIEL OR LAURA	MA28	2,200.00	Gabriel Martini and Laura Martini, as joint tenants with right of survivorship	Gabriel Martini or Laura Martini	Ms.	Laura	Martini	6518 S. 64th Ave.	Laveen	AZ	85339
1210	MARTINI, LAURA	MA37	130,626.43	Laura Martini and Lorinda S. McMullen, Trustees of the Four Paws Properties, L.L.C. Defined Benefit Plan, dated January 1, 2004 and any amendments thereto	Laura Martini and Lorinda S. McMullen, Trustees of the Four Paws Properties, L.L.C. Defined Benefit Plan	Ms.	Laura	Martini	6518 S. 64th Ave.	Laveen	AZ	85339
1318	MARTINI, LAURA	MA38	5,203.13	Four Paws Properties, L.L.C., an Arizona limited liability company	Four Paws Properties, L.L.C., an Arizona limited liability company	Ms.	Laura	Martini	6518 S. 64th Ave	Laveen	AZ	85339
1313	MARTINA, LAURA AND LORINDA S. MCMUL	MC22	10,200.00	First Trust Company of Onaga, Custodian FBO Lorinda S. McMullen IRA #41021XXXXX	First Trust Company of Onaga, Custodian FBO Lorinda S. McMullen IRA #41021XXXXX	Ms.	Lorinda	McMullen	6518 S. 64th Avenue	Laveen	AZ	85339

719	REALTY, LTD	RE22	294,862.65	Realty Ltd., an Arizona corporation	Realty, Ltd.	Mr.	Gerald	Smith	40 North Central Avenue	Phoenix	AZ	85004-4429
720	S M COLES, LLC	SM02		S M Coles, L.L.C., an Arizona limited liability company	S M Coles, L.L.C., an Arizona limited liability company	Mr.	Gerald	Smith	40 North Central Avenue	Phoenix	AZ	85004-4429
1079	SOLLOMI, JR., PHILLIP A.	SO07	63,683.26	Phillip A. Sollomi, Jr., husband of Carolyn L. Sollomi, as his sole and separate property	Phillip A. Sollomi, Jr.	Mr.	Phillip	Sollomi, Jr.	5112 E. Rockridge Road	Phoenix	AZ	85018
1081	ARIZONA BANK & TRUST, CUSTODIAN FBO PHILLIP A. SOLLOMI IRCA	SO15	192,616.60	Arizona Bank & Trust, Custodian FBO Phillip A. Sollomi, Jr., IRA, Acct. #XXX189	Arizona Bank & Trust, Custodian FBO Phillip A. Sollomi IRA#XXX189	Mr.	Phillip	Sollomi, Jr.	5112 E. Rockridge Road	Phoenix	AZ	85018
966	MARK T. SOLLOMI	SO18	72,153.93	Mark T. Sollomi, a single man	Mark T. Sollomi	Mr.	Mark	Sollomi	5112 E. Rockridge Road	Phoenix	AZ	85018
964	PHILLIP J. SOLLOMI	SO21	62,229.64	Phillip J. Sollomi, a single man	Phillip J. Sollomi	Mr.	Phillip	Sollomi	312 E. Bluebell Lane	Tempe	AZ	85281

**EXHIBIT ‘H’**

## Non Investor Claim - Object to Amount of Claim

Claim No	Claimant Name	As Claimed	Total Claim	Mtg Ltd Balance	Reason for Objection
51	Business Real Estate Weekly	Unsecured	8,400.00	2,950.00	Object to Amount of Claim
52	EA Compliance Inc.	Unsecured	1,150.00	-	Object to Amount of Claim
58	Abacus Project Management	Unsecured	10,656.12	8,906.12	Object to Amount of Claim
62	Protection One	Unsecured	6,803.34	8,275.46	Object to Amount of Claim
68	Levy Restaurants	Secured	11,038.96	5,103.44	Object to Amount of Claim
81	Landgon Wilson	Unsecured	20,593.42	14,309.45	Object to Amount of Claim
94	@ AT-Tech	Unsecured	11,106.29	6,072.87	Object to Amount of Claim
95	Denise Resnik & Associates	Unsecured	52,762.50	35,306.25	Object to Amount of Claim
97	Arizona Bank and Trust c/o Kutak Rock LLP	Secured	8,493,249.05	6,475,799.96	Object to Amount of Claim
136	Abacus Project Management	Unsecured	10,656.12	8,906.12	Object to Amount of Claim
664	Lazarus & Associates, P.C.	Unsecured	13,759.35	9,197.00	Object to Amount of Claim
185	Gust Rosenfeld PLC	Unsecured	85,798.42	38,171.88	Object to Claim Mortgages Ltd. settled with Gust Rosenfeld and paid their invoices

**EXHIBIT ‘J’**

## Non Investor Claim - Object to Duplication of Claim

Claim No.	Claimant Name	As Claimed	Total Claim	Reason for Objection
300	Rhymes Janitorial Service	Unsecured	2,065.35	Duplicate Claim - See Claim #34
189	Farnsworth Wholesale Company c/o Adam B. Decker	Secured	36,638.42	Chateau Services - Included in Claim # 113
249	Progressive Services Inc dba Progressive Roofing	Secured	333,836.27	Chateau Services - Included in Claim # 113
281	American Fire Equipment	Secured	25,582.35	Chateau Services - Included in Claim # 113
282	Old World Tile and Marble Co. Inc	Unknown	106,511.02	Chateau Services - Included in Claim # 113
283	KCG, Inc. dba Raw Materials	Unsecured	90,330.42	Chateau Services - Included in Claim # 113
286	Structures Inc.	Unsecured	123,758.90	Chateau Services - Included in Claim # 113
470	SAFEGUARD SECURITY & COMMUNICATIONS, INC.	Secured	22,500.00	Chateau Services - Included in Claim # 113
919	SIERRA PACIFIC INDUSTRIES, INC.	Secured	457,134.00	Chateau Services - Windows - Included in Claim #113
623	BUTTONWOOD INVESTMENTS SERVICES, LLC	Unsecured	3,250.00	Duplicate Claim - See claim 93
632	JOURNAL OF REAL ESTATE & BUSINESS	Unsecured	1,829.70	Duplicate - See Claim 309
469	US BANK NA, FKA FIRSTSTAR, AKA ELAN-A SERVICE OF BANK OF THE SOUTH	Unsecured	21,093.25	Duplicate - See Claim 379
396	Rhymes Janitorial Service	Unsecured	3,194.10	Duplicate Claim - See Claim #34
1839	LANDFORM ENGINEERING CO	Secured	29,316.21	Duplicate Claim - See Claim 35
123	BRANDON, JEFFREY	Priority	1,822.92	Duplicate Claim - See Claim 50
117	Renaissance Personnel Group, Inc.	Unsecured	6,471.00	Duplicate Claim - See Claim 56
141	O'Neil Printing	Unsecured	3,917.21	Duplicate Claim - See Claim 70
1768	BRANDON, JEFFREY	Priority	1,822.92	Duplicate See claim 50 & 123
1840	ZURICH AMERICAN INSURANCE COMPANY	Unsecured	0.00	Surety Bond, Duplicate See Claim 32

**EXHIBIT “J”**

Non Investor Claims - Object to Entire Claim

Claim No	Claimant Name	As Claimed	Total Claim	Mtg Ltd Balance	Reason for Objection
1816	MARTINI, LAURA	Unsecured	9,262.50	-	All Attorney Fees Paid for Laura
423	Arizona Department of Revenue	Priorly	20,000.00	-	All withholding taxes done through Payhex - Need more detail on claim
1835	GEIGER	Unsecured	639.38	-	Avenue Communities. Borrower is responsible, Not Mortgages Ltd.
250	W.J. Maloney Plumbing Co., Inc.	Secured	182,774.10	-	Centerpoint Condominiums. Borrower is responsible for payment, Not Mortgages Ltd.
486	LAKESHORE CAPITAL AS ASSIGNEE OF HUNNINGTON NATIONAL	Unknown	0.00	-	Claim for Jody Powell, Maybe filed under wrong case?
248	Laura Martini	Unknown	0.00	-	Claim for payment of lawyers and post petition wages which have been paid
251	Laura Martini	Unknown	0.00	-	Claim for payment of lawyers and post petition wages which have been paid, Duplicate See Claim 248
187	Parra Drywall, Inc. c/o Antonio Dominguez	Secured	267,126.81	-	Claim from Metropolitan Lofts Loan. The borrower is responsible for payment, not Mortgages Ltd.
112	Mark's Valley Grading, Inc.	Unsecured	55,595.50	-	Claim from Zacher Loan, The borrower is responsible for this payment, not Mortgages Ltd.
188	AZPB REM Limited Partnership	Unsecured	736,168.55	734,809.01	Contract Rejected in Court
487	BYRAM, DR. MELISSA A.	Unknown	0.00	-	Filed under wrong case? - No record of this on file.
489	GENERAL CREDIT SERVICES	Unknown	0.00	-	Filed under wrong case? - No record of this on file.
490	GOULD, SCOTT	Unknown	0.00	-	Filed under wrong case? - No record of this on file.
491	ORANGE COUNTY'S CREDIT UNION	Unknown	0.00	-	Filed under wrong case? - No record of this on file.
492	MARY BETH HAKL-ST PIERRE-CAMACHO	Unsecured	0.00	-	Filed under wrong case? - No record of this on file.
991	RUTH MORRIS THOMAS	Unsecured	0.00	-	Filed under wrong case? - No record of this on file.
1002	MIYATA, DEAN N. AND NENITA G.	Unsecured	0.00	-	Filed under wrong case? - No record of this on file.
1004	BRAVO, JOSE G. AND ELIZABETH	Unsecured	0.00	-	Filed under wrong case? - No record of this on file.
1070	CHAPMAN, PATRICIA SUE	Unsecured	0.00	-	Filed under wrong case? - No record of this on file.
1116	AUSTIN, JAMES AND JOANNE	Secured	0.00	-	Filed under wrong case? - No record of this on file.
1117	AUSTIN, JAMES AND JOANNE	Unsecured	0.00	-	Filed under wrong case? - No record of this on file.
1118	AUSTIN, JAMES AND JOANNE	Unsecured	0.00	-	Filed under wrong case? - No record of this on file.
245	Greenberg Traurig, LLP	Unsecured	226,636.73	-	Greenberg claim that they wrote off balance because they could not represent us during the bankruptcy if we owed them money.
275	Commercial Executive Magazine	Unsecured	1,850.03	-	Invoice is Post Petition, not pre-petition
382	Ervin Leasing	Unsecured	3,147.09	-	Lease for Micheal Franklin??

Claim No	Claimant Name	As Claimed	Total Claim	Mig Ltd Balance	Reason for Objection
722	S M COLES, LLC	Unsecured	11,502.05	-	Reached Master Settlement Agreement and SM Coles LLC has been paid
870	U.S. SECURITIES AND EXCHANGE COMMISSION	Unknown	0.00	-	ML Securities - SEC Investigation
721	S M COLES, LLC	Secured	303,271.45	-	Money paid to SM Coles via Master Settlement agreement
63	City of Tempe	Unsecured	30.58	-	No invoice on file
309	JOURNAL OF REAL ESTATE & BUSINESS	Unsecured	1,829.70	-	No invoice on file
507	JEWISH NEWS OF GREATER PHOENIX	Unsecured	426.22	-	No invoice on file
1838	Aves Systems LLC	Unsecured	599.39	-	No invoice on file
	BUTTONWOOD INVESTMENTS SERVICES, 93 LLC	Unsecured	3,250.00	-	No invoice on file - Do not know who this is?
269	Arizona Jewish Historical Society	Unsecured	10,834.00	-	Object to claim. No pledge on file
244	Secured Capital Management Co, LLC	Secured	4,739,541.56	-	Paid Off by SM Coles LLC with sale of Central Property
555	HAMBLIN, CHARLES	Unsecured	2,736.00	-	River Run Invoice - Agreement was for another party to pay invoices
663	JONES, HARRY	Unsecured	6,120.00	-	River Run Invoice - Borrower is responsible for payment, not Mortgages Ltd.
961	NUTTALL, ARTHUR	Unsecured	6,120.00	-	River Run Invoice - Borrower is responsible for payment, not Mortgages Ltd.
715	SCHIFFNER, TODD	Priority	23,750.00	-	River Run Invoice - Claim is for wages, borrower and property owner responsible.
59	Mobile Mini Inc.	Unsecured	464.44	-	River Run Invoice - The property owner owes this not Mortgages Ltd.
1037	M&I MARSHALL & ISLEY BANK	Secured	12,375,348.46	-	SM Coles Loan - Self/off account was borrower impond account - not Mig Ltd. account
252	W.J. Maloney Plumbing Co., Inc.	Secured	149,958.00	-	Tutor Time project. Borrower is responsible for payment, not Mortgages Ltd.
1142	FURST, ROBERT G.	Unsecured	3,000,000.00	-	U-5 Form/Securities
277	FURST, ROBERT G.	Unsecured	1,400,000.00	-	Wrongful termination, breach of contract, etc. Bob Furst did not have contract

**EXHIBIT “K”**

## Borrower Claims for Objection

Claim No	Claimant Name	As Claimed	Total Claim	Reason for Objection
195	Foothills Plaza IV, LLC / Douglas Dragoo c/o Bonnett Fairbourn	Unsecured	4,740,000.00	Borrower Claim
238	SOJAC I LLC	Unknown	0.00	Borrower Claim
239	70th Street Property LLC	Unsecured	3,100,000.00	Borrower Claim
240	Osborn III Partners, LLC	Unsecured	25,400,000.00	Borrower Claim
241	Central & Monroe, L.L.C.	Unsecured	110,266,000.00	Borrower Claim
242	Portales Place Property, LLC	Unsecured	24,400,000.00	Borrower Claim
243	44th & Camelback Property, LLC	Unsecured	4,650,000.00	Borrower Claim
246	University & Ash c/o Dean Waldt	Unsecured	155,018,499.00	Borrower Claim
247	Tempe Land Company, LLC	Unsecured	60,000,000.00	Borrower Claim
253	CDIG LLC c/o Don C. Fletcher	Unsecured	1,461,720.79	Borrower Claim
254	CGSR, LLC c/o Don C. Fletcher	Unsecured	11,037,974.86	Borrower Claim
255	CS 11 Maricopa, LLCc/o Don C. Fletcher	Unsecured	2,709,807.00	Borrower Claim
302	Savell, Jason and Kristina	Unsecured	3,300,000.00	Borrower Claim
305	HH20, LLC	Unsecured	3,300,000.00	Borrower Claim - Duplicate See302
308	Faas, Eric and Cheryl	Unsecured	3,300,000.00	Borrower Claim - Duplicate See305, 302
566	HH20, LLC	Unsecured	3,300,000.00	Duplicate Borrower Claims - See 302, 305, 308
567	FAAS, ERIC AND CHERYL	Unsecured	3,300,000.00	Duplicate Borrower Claims - See 302, 305, 308
568	SAVELL, JASON AND KRISTIAN	Unsecured	3,300,000.00	Duplicate Borrower Claims - See 302, 305, 308
875	DOUGLAS A. AND ELIZABETH J. DRAGOO FAMILY TRUST	Unsecured	200,000.00	Borrower (Guarantor) Claim