

IT IS HEREBY ADJUDGED  
and DECREED this is SO  
ORDERED.

The party obtaining this order is responsible for  
noticing it pursuant to Local Rule 9022-1.

Dated: April 11, 2011



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11 Trustee of the ML Liquidating Trust

*Randolph J. Haines*

RANDOLPH J. HAINES  
U.S. Bankruptcy Judge

8 IN THE UNITED STATES BANKRUPTCY COURT  
9 FOR THE DISTRICT OF ARIZONA

10 In re:

11 MORTGAGES, Ltd.,

12 Debtor.

Chapter 11

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

13 **ORDER GRANTING ML LIQUIDATING**  
14 **TRUST'S OMNIBUS OBJECTION TO**  
15 **CLAIMS AS IT RELATES TO EXHIBIT**  
16 **C AND DISALLOWING AND**  
17 **EXPUNGING DUPLICATE CLAIMS**  
18 **LISTED ON EXHIBIT C TO OMNIBUS**  
19 **OBJECTION**

20 Having reviewed and considered the "*ML Liquidating Trust's Omnibus Objection To Claims*  
21 *And Motion To Expunge, Reduce or Reclassify Such Claims*" filed on October 13, 2009 ("**Omnibus**  
22 **Objection**") [Docket No. 2306], as amended by the "*First Amendment To The ML Liquidating*  
23 *Trust's Omnibus Objection To Claims And Motion To Expunge, Reduce or Reclassify Such Claims*"  
24 filed on November 6, 2009 ("**First Amendment**") [Docket No. 2375]; and having further reviewed  
25 and considered the "*Notice To Claimants Listed On Exhibit C To ML Liquidating Trust's Omnibus*  
26 *Objection To Claims And Motion To Expunge, Reduce Or Reclassify Such Claims And Notice Of Bar*  
27 *Date To Respond To Omnibus Objection*", ("**Notice of Bar Date**"), filed with the Court and served by  
U.S. Mail upon all Claimants listed on Exhibit C to the Omnibus Objection and electronically served

1 upon all parties in interest listed on the Court's ECF System on November 2, 2009 [Docket No.  
2 2357]; and having further reviewed and considered the "*Certificate Of Service And Summary of*  
3 *Responses As To Claimants Listed On Exhibit C To ML Liquidating Trust's Omnibus Objection To*  
4 *Claims And Motion To Expunge, Reduce Or Reclassify Such Claims*" filed on April 7, 2011; and  
5 having found that proper notice of the Omnibus Objection was given; and having found that the only  
6 Response that was timely filed and served was subsequently withdrawn by the Claimant [Docket Nos.  
7 2403 and 2445]; and having further found that no other Responses to the Omnibus Objection were  
8 timely filed and served by any of the other Claimants listed on Exhibit C to the Omnibus Objection  
9 (Exhibit "1" attached hereto); and good cause appearing therefore:

10 **IT IS HEREBY ORDERED** granting ML Liquidating Trust's Omnibus Objection to Claims  
11 as it relates to the Claims listed on Exhibit C to the Omnibus Objection (Exhibit "1" hereto).

12 **IT IS FURTHER ORDERED** that the Claims listed in the column entitled "Non Surviving  
13 Claim No" on Exhibit C to the Omnibus Objection (Exhibit "1" hereto) are hereby disallowed in their  
14 entirety for all purposes and expunged.

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16 SIGNED AND DATED ABOVE.

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# **EXHIBIT “1”**

**(Exhibit “C” to Omnibus Objection)**

# EXHIBIT “C”

Duplicate Claims to Consolidate - No Other Objection

Non-Surviving Claim No	Surviving Claim	Invoice	Total Claim	Allowed Claim	Investor/Vesting	Full Name	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
170 & 1777	1786A101		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	64BA55		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	1718BE01		64,311.38	64,211.16	William Becker and Joyce G. Becker, Trustees of the 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	973,922.49	Arni B. Berman and Richard Shamas, Joint Successors of The Ray R. Berman Revocable Trust dated February 20, 1996, and any amendments thereto	Mr. Arni B. Berman and Mr. Richard Shamas, Joint Successors of The Ray R. Berman Revocable Trust	Mr.	Arni	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 Oregon, Custodian FBO Maika Braslow IRA	First Trust Company of Oregon, Custodian FBO Maika Braslow IRA	Ms.	Maika	Braslow	39290 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 Oregon, Custodian FBO Kim D.H. Butler IRA	First Trust Company of Oregon, 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

Claims Analysis  
Duplicate Claims to Consolidate - No other Objection 10-13-2009  
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Non Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor/Vesting	Fulfillment	Situation	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	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	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 CAS2		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.	Cathorn	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	Marta	Chango, 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  
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Non-Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed-Claim	Investor/Vesting	Fulfillment	Situation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
82	128	DO12	110,000.00	109,828.59	Rita O. Dori, a widowed woman Norman Dreyfuss, Trustee of the Dreyfuss Family Trust dated December 11, 1991, and any amendments thereto	Rita O. Dori	Ms.	Rita	Dori	406 Rocklee 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	639,000.00	629,410.45	Norman Dreyfuss, an unmarried man and Mary Finkbner, a widow, as joint tenants with right of survivorship	Dreyfuss Family Trust	Mr.	Norman	Dreyfuss	1250 Mitchell St.	Wheatla	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															
1254	1633	DW01	118,297.58	118,113.24	Glenn S. Dworkin, a single man Alice Dworkin, Trustee of the Alice Dworkin Revocable Trust dated September 15, 1993, and any amendments thereto	Norman Dreyfuss / Mary Finkbner	Mr.	Norman	Dreyfuss	1250 Mitchell St.	Wheatla	WY	82201	Unsecured	See Above
1637	1748	DW02	499,000.01	498,378.24	Glenn S. Dworkin, a single man Alice Dworkin, Trustee of the Alice Dworkin Revocable Trust dated September 15, 1993, and any amendments thereto	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
15, 1775 & 172	1788	FE10	89,752.28	89,612.42	Pensco Trust Company, Custodian FBO Richard Fenlman IRA Acct.#FXXXX	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, 25, 177, 1776	1787	FE14	150,000.00	149,770.66	Richard Fenlman, Trustee of the Richard Fenlman Trust dated November 7, 2005 and any amendments thereto	Pensco Trust Company, Cust. FBO Richard Fenlman, IRA	Mr.	Richard	Fenlman	32132 Via Buena	San Juan Capistrano	CA	92675	Unsecured	1788 - 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	Richard Fenlman, Trustee of the Richard Fenlman Trust	Mrs.	Suzanne	Fishman	658 Emerson St.	Denver	CO	80218	Unsecured	1787 - Not filed as amended claim. Need to clarify that this is the surviving claim

Non-Surviving Claim No	Surviving Claim	InCode	Total Claim	Allowed Claim	Investor/Vesting	Filing Name	Salutation	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.P., an Arizona limited liability partnership	Luveda Fincher Family, L.L.P., an Arizona limited liability 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
1366	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 Hillis Dr.	Fairview	TX	75069	Unsecured	1612 - Not filed as amended claim. Need to clarify that this is the surviving claim
31315	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 Mariana S. Gurvey, trustees of the Michael and Mariana Gurvey Family Trust, dated May 7, 1999, and any amendments thereto	Michael and Mariana 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



Non Surviving Claim No	Surviving Claim	Inv Code	Total Claim	Allowed Claim	Investor Vesting	Full Name	Situation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
75206	HA18		50,000.00	50,000.00	Michael J. Heathcox, a single man Kenneth J. Held and Eva M. Held, Trustees of the Held Revocable Trust Agreement dated November 17, 1998, and any amendments	Michael J. Heathcox	Mr.	Michael	Heathcox	8931 N. 105th Ln.	Peoria	AZ	85345	Unsecured	206 - Not filed as amended claim. Need to clarify that this is the surviving claim
15801579	HE13		2,106,758.84	2,105,504.60	Unmarried man Karreen Abdul Jabbar, an	Karreen Abdul Jabbar	Mr.	Karreen	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
11271673	JA07		52,369.22	52,287.61	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
15811699	JE17		502,322.22	501,331.70	Arizona Bank & Trust, Custodian FBO Robert E. Joffe IRA #410213XXXX	Arizona Bank & Trust, 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
17741780	JQ24		141,383.69	141,113.45	Amnon Kahane and Gaila Kahane, husband and wife, as joint tenants with right of survivorship A	Amnon Kahane and Gaila 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
15581364	KA01		1,558,316.30	1,553,640.15	Robert S. Kalz, Trustee of the Statewide Insurance Corp. 401(k) Plan	Statewide Insurance Corp. 401(k) Plan	Mr.	Robert	Kalz	P. O. Box 30827	Phoenix	AZ	85046	Unsecured	40 - is surviving claim with proper documentation attached need to clarify that this is the only surviving claim

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Duplicate Claims to Consolidate - No other Objection 10-13-2009  
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Non Surviving Claim No	Surviving Claim	Invoice	Total Claim	Allowed Claim	Investor/Vesting	Full Name	Salutation	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	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 Accl. #415XXXXX	Charles Schwab & Co., Inc. Custodian FBO Amnon Kahane IRA	Mr.	Amnon Kahane	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	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	Mayne	107 Cypress Ave.	Kentland	CA	94904	Unsecured	1532 - Not filed as amended claim. Need to clarify that this is the surviving claim
1333	1442	MCO7	96,039.55	96,039.55	Charlote 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	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	Menees	41915 N. Golf Crest Rd.	Anthem	AZ	85036	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	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  
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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
16391444		MO25	100,000.00	100,000.00	First Trust Company of Omega, Custodian FBO Debra Gelbart IRA #41021XXXXX	First Trust Company of Omega, 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. Stonery 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
16741585		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. Olin and Diane M. Olin as individuals and Robert P. Olin and Diane M. Olin, Trustees of the Olin Revocable Trust Acct. DTD 8/19/98	Robert P. Olin and Diane M. Olin as individuals and Robert P. Olin and Diane M. Olin, Trs. of the Olin Revocable Trust	Mr. & Mrs.	Robert	Olin	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
15461509		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  
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Non-Surviving Claim No.	Surviving Claim	Intcode	Total Claim	Allowed Claim	Investor/Vesting	Firm Name	Salutation	First Name	Last Name	Street	City	State	ZIP	As Claimed	Objection Issues
1293	1448	PO15	748,262.15	748,262.15	Property Administration Specialist, Inc. 401 (K) Plan FBO Elliott D. Pollack	Property Administration Specialist, Inc. 401 (K) Plan	Mr.	Elliott	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.	Elliott	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 R. 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

Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor Vesting	Fulfillment	Situation	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. #XXXX467	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
24464		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. Plan	Dr.	Donald	Robertson	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	1778 - Duplicate of 1778. Need to clarify that 1778 is surviving claim
325, 326, 327, & 1799		SH63	100,000.00	99,844.17	Vipul C. Shah, husband of Harshita 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

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Surviving Claim No	Surviving Claim	Inv Code	Total Claim	Allowed Claim	Investor/Westing	Full Name	Salutation	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.
17081357	SO35		280,958.00	280,445.81	Bruce S. Sobel, Trustee of The Fiber One Trust dated March 9, 2000, and any amendments thereto	Charles Schwab & Co., Inc. Custodian FBO Robert C. Sutherland IRA Rollover Acct. #116XXXXX	Dr.	Bruce	Sobel	7448 E. Journey Ln.	Scottsdale	AZ	85255	Unsecured	1708 - duplicate of 1357. Need to clarify that 1357 is the only surviving claim
17091355	SU07		200,000.00	199,688.34	Wayne B. Taylor and Nora Lee Taylor, Trustees of The Taylor Charitable Remainder Unitrust L/A dated September 8, 1999, and any amendments thereto	Wayne or Nora Lee Taylor, TRUSTEES of The Taylor Charitable Remainder Unitrust	Mr.	Robert	Sutherland	2786 N. 136th Dr.	Goodyear	AZ	85338	Unsecured	1709 is duplicate of 1355. Need to clarify that 1355 is surviving claim
1244701	TA10		818,136.14	816,535.75	Arizona Bank & Trust, Custodian FBO Wayne B. Taylor IRA #XXXX213	Arizona Bank & Trust, Custodian FBO Wayne B. Taylor, IRA	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
1164703	TA11		275,293.50	274,751.90	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, Trustee of the DDS, P.C Profit Sharing Plan & Trust	Dr.	Robert	Taylor	3683 E. Aspen Ct.	Gilbert	AZ	85234	Unsecured	1164 is duplicate of 703. Need to clarify that 703 is surviving claim
16631503	TA12		75,548.16	75,437.07	Evelyn Tahbi, Trustee of the Evelyn Tahbi as Sole Proprietor Defined Benefit Pension Plan	Evelyn Tahbi, Trustee of the Evelyn Tahbi as Sole Proprietor Defined Benefit Pension Plan	Mrs.	Evelyn	Tahbi	26735 MacMillan Ranch Rd.	Santa Clarita	CA	91387	Unsecured	1663 is duplicate of 1503. Need to clarify that 1503 is surviving claim
17071353	TA18		612,410.49	611,206.36	Evelyn Tahbi, Trustee of the Evelyn Tahbi as Sole Proprietor Defined Benefit Pension Plan	Evelyn Tahbi, Trustee of the Evelyn Tahbi as Sole Proprietor Defined Benefit Pension Plan	Mrs.	Evelyn	Tahbi	26735 MacMillan Ranch Rd.	Santa Clarita	CA	91387	Unsecured	1707 is duplicate of 1353. Need to clarify that 1353 is surviving claim

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Non-Surviving Claim No	Surviving Claim	InvCode	Total Claim	Allowed Claim	Investor/Vesting	Full Name	Salutation	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	XV52	821,748.97		C & D Trading Inc., a Nevada corporation	C & D Trading Inc.	Mrs.	Christine	Wacknow	3225 MicroCloud Dr., Suite 100	Las Vegas	NV	89121	Unsecured	948 is duplicate of 736. Need to clarify that 948 is the surviving claim.

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