

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

CASE NO. 06-20975-CIV-HUCK/O'SULLIVAN

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

JOHN P. UTSICK, ROBERT YEAGER,
DONNA YEAGER, WORLDWIDE
ENTERTAINMENT, INC., THE
ENTERTAINMENT GROUP FUND, INC.,
AMERICAN ENTERPRISES, INC., and
ENTERTAINMENT FUNDS, INC.

Defendants.

**RECEIVER'S MOTION FOR AUTHORIZATION TO MAKE AN INITIAL
DISTRIBUTION TO CREDITORS WITH UNDISPUTED CLAIMS
AND REQUEST TO SET A HEARING TO
RESOLVE DISPUTED CLAIMS**

Michael I. Goldberg, (the "Receiver") for Worldwide Entertainment, Inc., The Entertainment Group Fund, Inc., American Enterprises, Inc., and Entertainment Funds, Inc. (collectively the "Receivership Entities"), hereby files this Motion for Authorization to Make an Initial Distribution to Creditors with Undisputed Claims and Request to Set A Hearing to Resolve Disputed Claims. In support of this Motion, the Receiver states as follows:

I. INTRODUCTION AND BACKGROUND

1. On April 18, 2006, the Securities and Exchange Commission ("SEC") commenced this case in the United States District Court for the Southern District of Florida (the

"Court") against the Receivership Entities, John P. Utsick, Robert Yeager and Donna Yeager. The SEC alleged that the defendants violated federal securities laws by selling unregistered securities to thousands of investors to raise funds for various entertainment ventures.

2. On April 20, 2006, upon the request of the SEC, the Court entered an Order Appointing Receiver and appointed Michael I. Goldberg as receiver over the Receivership Entities. (D.E. 12).

II. CLAIMS PROCESS

3. On October 4, 2006, the Receiver filed his *Corrected* Motion to Establish (i) A Claims Mechanism to Calculate Investors' Claims; (ii) A Claims Procedure to Deal with Disputed Claims; and (iii) A Claims Bar Date. (D.E. 103) (the "Claims Motion").

4. Thereafter, the Court entered its Order Granting In Part Receiver's Motion to Establish (i) A Claims Mechanism to Calculate Investors' Claims; (ii) A Claims Procedure to Deal with Disputed Claims; and (iii) A Claims Bar Date (the "Claims Order"). (D.E. 106).

5. The Claims Order, *inter alia*, set December 4, 2006 as the claims bar date (the "Claims Bar Date"), directed the Receiver to mail a copy of the Claims Order and a claim form to all known investors, provided guidelines for the Receiver to follow in dealing with disputed claims, and instructed the Receiver to use his best efforts to verify all timely filed claims.

6. In accordance with the Claims Order, the Receiver promptly mailed a claim form to each known investor and published the Claims Order and a downloadable claim form on the receivership website, www.entertainmentgroupinfo.com (the "Receiver's Website").

7. On February 2, 2007, the Court entered an Order Granting Motion Establishing Method by Which Receiver Shall Calculate Claims (the "Calculation Order"). (D.E. 147). Pursuant to the Calculation Order, the Court instructed the Receiver to utilize the "Rising Tide"

method in computing claims. A more detailed discussion of this method is set forth in Claims Motion referenced above and is available for view on the Receiver's Website.

8. The Receiver received 2,924 claims totaling approximately \$300 million from Investors (collectively the "Investor Claims"). This included nine (9) claims from various entities and individuals that engaged in business transactions with the Receivership Entities prior to the receivership (the "Trade Creditor Claims") (Investor Claims and Trade Creditor Claims shall hereafter collectively be referred to as the "Claims").

III. UNDISPUTED CLAIMS

9. The Receiver compared the Claims to the Receivership Entities' books and records and the bank records received from the Receivership Entities' banks. The Receiver has completed his analysis and has been able to reconcile 2727 Claims—93% of all Claims filed in the receivership (the "Undisputed Claims").¹ The Undisputed Claims are reflected on Exhibit "A" attached hereto.² The Receiver seeks authorization to make an immediate distribution on such Undisputed Claims.³

¹ The claims set forth on Exhibit "A" either initially matched the Receivership Entities' books and records when filed or a subsequent agreement was reached between the Receiver and claimant.

² Exhibit "A" contains several categories of information—a claim identification number; the amounts invested and received as reflected on each claimant's claim form; the amounts the Receiver confirmed each claimant invested and received based on the business records of the Receivership Entities; the "net amount" invested and received by each claimant after deducting any amounts deemed by the Receiver to have been "reinvested" into the Receivership Entities; and each claimant's rising tide percentage. The "net amount" is determined by deducting the amounts reinvested back into the Receivership Entities subsequent to the investor receiving distributions. For instance, if an investor invested \$100,000, and received a distribution of \$50,000, but later reinvested \$50,000 back into the company, this investor should not have to claim the \$50,000 as a distribution and likewise should not be allowed to claim the \$50,000 as new money invested. Therefore, the investor's "net" claim amount would be \$100,000 invested and \$0 received resulting in a 0% rising tide, as opposed to \$150,000 invested and \$50,000 received and 33% rising tide. This approach was adopted by this Court in its Order Granting Motion for Order Implementing Procedures for Reconciliation of Claims (D.E. 240).

³ In the interest of confidentiality, the Receiver has assigned each claimant a claim identification number. This claim identification number was mailed to each claimant along with this motion so that the claimant is able to identify his or her claim and therefore determine the Receiver's recommendation with respect to such claim.

IV. DISPUTED CLAIMS

10. The Receiver disputes 197 of the 2924 Claims filed in this matter (the "Disputed Claims").⁴

11. The Disputed Claims fall into several general categories, as follows:

A. **Inconsistent Claims** - These are claims which are inconsistent with the books and records of the Receivership Entities (the "Inconsistent Claims"). There are 75 Inconsistent Claims. These claims, for the most part, are inconsistent because the claimant has refused to take into account interest, profit, principal or commissions (client representative fees) received in connection with his or her investment. The Receiver has tried in earnest to attempt to resolve the Inconsistent Claims, but believes any continued attempt to do so would be futile without the intervention of the Court.⁵ It should be noted 39 of the Inconsistent Claims are situations in which the claimant received distributions in excess of his or her principal investments thereby placing them in a profit status, but such claimant still believes they are entitled to a claim. The Receiver believes that any claimant who was fortunate enough to receive one-hundred percent (100%) or more of their principal investment back, should not be entitled to a claim in this matter as the Receiver is certain that he will not be able to repay all claimants' principal. The Inconsistent Claims are reflected on **Exhibit "B"** attached hereto.

B. **1st Source Claims** – At the commencement of the case, the Receiver discovered that numerous Investors invested retirement funds with the Receivership Entities. In order to do so, a pension administrator was required. The pension administrator at the time the Receivership was

⁴ Although the Receiver disputes 197 claims, he believes most of the disputes are simple "housekeeping" matters that will be resolved without the need for hearing pursuant to the "negative notice" feature adopted by the Court and set forth herein.

⁵ Initially, the Receiver received hundreds of Claims that did not match the Receivership Entities' books and records. The Receiver has been able to resolve the majority of such inconsistencies without the Court's intervention.

commenced was 1st Source Bank ("1st Source). The Receiver, not knowing who the funds in 1st Source's possession legally belonged to, demanded that 1st Source freeze funds in its possession. Thereafter, 1st Source filed its Motion for Entry of an Order Authorizing the Interpleader of Funds, Directing Disposition of Assets In IRA Accounts for Which It Serves As Custodian, and for Other Relief Related Thereto (the "Interpleader") (D.E 27). After months of carefully reviewing affidavits of the IRA account holders, bank records, cancelled checks, wire transfers, and thousands of documents, the Receiver discovered that a portion of the funds subject to the Interpleader were at no point commingled with the assets of the Receivership Estate and filed with the Court his Motion to Release Certain Untainted Accounts from Interpleader Order. (D.E. 214). Shortly thereafter, the Court approved this motion and a portion of the funds were released back to certain IRA account holders. Currently, however, there are funds which remain frozen in various IRA Accounts that remain subject of the Interpleader and are not accessible by the beneficiaries of these IRA Accounts. The Receiver has identified approximately 58 claimants as beneficiaries of these IRA accounts. The Receiver and 1st Source are very close to resolving the Interpleader. If a settlement between the Receiver and 1st Source is successful, the Receiver intends to release a significant portion of the funds to the remaining 1st Source Claimants. In order to be consistent, these additional distributions must be included in these claimants' rising tide calculation.⁶ The Receiver's objection to the 1st Source Claimants' claims is contingent on the Receiver finalizing a settlement with 1st Source, and in the event such a settlement is not consummated, the Receiver's objection will be withdrawn, without prejudice. Moreover, after these distributions are made, some of these claimants will actually have received back all of their principal and not entitled to any claim. A list all remaining 1st Source Claimants whose funds

⁶ Six (6) of the 1st Source Claimants have already claimed these sums as distributions on their Claim Form and therefore no amendment is necessary from these Claimants.

have not been released yet and remain subject to the Interpleader are reflected are reflected on **Exhibit "C"** attached hereto.

C. **Trade Creditor Claims** - The Receiver disputes seven (7) of the Trade Creditor Claims (the "Disputed Trade Creditor Claims"). The Receiver's specific objection to each of the Disputed Trade Creditor Claims are attached hereto as **Exhibit "D"**.⁷

D. **Settled Profit Claims** - Some of the claimants that profited from their investments in the Receivership Entities previously filed a Claim, but have subsequently reached a settlement with the Receiver whereby they waived their claim. To date, there are 57 Settled Profit Claims. The Receiver objects to these claims because they have settled. A list of claimants who were profiteers that settled their claims are listed on **Exhibit "E"**.⁸

V. **DISPUTED CLAIMS RESOLUTION PROCEDURE**

12. In its Claims Order (D.E. 103), the Court set forth procedures to deal with Disputed Claims. Accordingly, simultaneously with the filing of this Motion, the Receiver served all claimants with Disputed Claims with a "Claims Objection Notice". The Claims Objection Notice formally places these investors on notice that the Receiver is objecting to their claim and provides each holder of a Disputed Claim with no less than thirty (30) days to file a written response with the Court (with a copy served on the Receiver) setting forth the amount claimed by the claimant and the basis for such response (including supporting documents). A copy of the Claims Objection Notice is attached hereto as **Exhibit "F"**. In accordance with the Claims Order, any claimant who fails to timely file and serve a response to the Claims Objection

⁷ The Receiver has listed Trade Creditor Claims in a separate exhibit as his objections to these claims are based on different reasons other than that they don't match the Receivership Entities' books and records.

⁸ The Receiver anticipates that there will be additional settlements with claimants who received a profit in this matter.

Notice shall be deemed to have waived their objection and the final amount of their claim shall be set at the amount set forth in the Exhibits to this Motion. However, in the event that a claimant properly files a written objection that the Receiver is unable to resolve, the Claims Order provides that the Court shall set the matter for hearing and provide further notice of the time and place for the hearing.

13. The Receiver has reserved sufficient funds to satisfy a distribution to any holder of a Disputed Claim to the extent such claim is ultimately allowed.

VI. DISTRIBUTION

14. The Receiver seeks authorization to distribute approximately \$21.3 million⁹ to the claimants with Undisputed Claims. This distribution should result in an initial distribution of approximately 14 percent under the rising tide formula.¹⁰

15. Importantly, this is the first of several anticipated distributions to be made in this receivership. The Receiver anticipates making additional distributions as litigation is settled and assets are sold. As additional funds become available for distribution, future distributions will require minimal administrative effort and be able to be completed in days.

WHEREFORE, the Receiver respectfully requests this Court enter an Order (i) confirming the Undisputed Claims to the Receiver's net figures as set forth in Exhibit "A" as final; (ii) authorizing the Receiver to make an initial distribution of approximately \$21.3 million

⁹ The Receiver believes he may receive additional funds prior to the initial distribution in which case the distribution amount would be greater than \$21,300,000.

¹⁰ In other words, every Claimant with an Undisputed Claim, will receive a distribution to the extent that they have not received at least 14 percent of their investment back from the Receivership Entities. For example, a Claimant with a \$100,000 net investment whose net amount received is \$0 (a Rising Tide Percentage of zero), will receive approximately \$14,000 in this distribution. Additionally, for example, a Claimant that has a \$100,000 Net Investment whose net amount received is \$2,000 (a Rising Tide Percentage of two), will receive approximately \$12,000 in this distribution. However, if, for example, a Claimant has a \$100,000 net investment but whose net amount received is \$30,000 (a Rising Tide of 30 Percent), will not receive any funds in this distribution.

to claimants holding Undisputed Claims; (iii) striking all claims where the claimant has received one-hundred percent (100%) or more of their principal investment back; (iv) setting a hearing after the objection period for the Disputed Claimants; (v) setting claims in accordance with the Receiver's position as to all disputed claimants who fail to timely respond to the Claims Objection Notice, and (vii) granting such other and further relief as this Court deems just and proper.

Respectfully Submitted,

AKERMAN SENTERFITT

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By: /s/ Michael I. Goldberg
MICHAEL I. GOLDBERG, Receiver
Florida Bar Number: 886602

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 10th day of December, 2008, I electronically filed the foregoing Report with the Clerk of the Court by using the CM/ECF. I also certify that the foregoing document is being served this day on all counsel of record on the attached Service List in the manner specified, either via transmission of Notice of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel or parties who are not authorized to receive electronic notices.

/s/ Michael I. Goldberg, Receiver

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EXHIBIT A

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 2	\$88,044.57	\$49,659.56	\$88,044.57	\$49,659.56	\$69,635.01	\$31,250.00	45%
A - 3	\$65,000.00	\$49,659.56	\$65,000.00	\$49,659.56	\$46,590.44	\$31,250.00	67%
A - 4	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 5	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 6	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 7	\$225,000.00	\$200,490.00	\$225,000.00	\$200,490.00	\$194,077.00	\$169,567.00	87%
A - 8	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 9	\$13,500.00	\$480.89	\$13,500.00	\$480.84	\$13,500.00	\$480.84	4%
A - 11	\$3,500.00	\$480.89	\$3,500.00	\$480.99	\$3,500.00	\$480.99	14%
A - 12	\$154,000.00	\$50,000.00	\$154,000.00	\$50,000.00	\$154,000.00	\$50,000.00	32%
A - 13	\$60,000.00	\$50,000.00	\$60,000.00	\$50,000.00	\$60,000.00	\$50,000.00	83%
A - 14	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 15	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 16	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 17	\$325,000.00	\$0.00	\$325,000.00	\$0.00	\$325,000.00	\$0.00	0%
A - 18	\$19,669.62	\$0.00	\$19,669.62	\$0.00	\$19,669.62	\$0.00	0%
A - 19	\$434,961.86	\$206,150.88	\$434,961.86	\$206,150.68	\$228,811.18	\$0.00	0%
A - 20	\$100,000.00	\$62,500.00	\$100,000.00	\$62,500.00	\$50,000.00	\$12,500.00	25%
A - 21	\$90,000.00	\$40,033.36	\$110,000.00	\$40,033.36	\$90,000.00	\$20,033.36	22%
A - 22	\$14,222.58	\$0.00	\$14,222.58	\$0.00	\$14,222.58	\$0.00	0%
A - 23	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 24	\$150,000.00	\$10,000.00	\$150,000.00	\$10,000.00	\$140,000.00	\$0.00	0%
A - 25	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 26	\$98,484.21	\$0.00	\$98,484.21	\$0.00	\$98,484.21	\$0.00	0%
A - 27	\$120,000.00	\$100,080.33	\$120,000.00	\$100,080.33	\$45,346.00	\$25,426.33	56%
A - 28	\$160,000.00	\$68,750.00	\$160,000.00	\$68,750.00	\$91,250.00	\$0.00	0%
A - 29	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 30	\$70,000.00	\$36,175.76	\$70,000.00	\$36,175.76	\$70,000.00	\$36,175.76	52%
A - 31	\$350,000.00	\$0.00	\$350,000.00	\$0.00	\$350,000.00	\$0.00	0%
A - 33	\$43,000.00	\$30,146.47	\$43,000.00	\$30,146.47	\$43,000.00	\$30,146.47	70%
A - 34	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 35	\$51,347.53	\$0.00	\$51,347.53	\$0.00	\$51,347.53	\$0.00	0%
A - 36	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 37	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 38	\$43,782.54	\$3,664.00	\$43,782.54	\$3,664.00	\$40,118.54	\$0.00	0%
A - 39	\$66,426.90	\$3,664.00	\$66,426.90	\$3,664.00	\$62,762.90	\$0.00	0%
A - 40	\$13,800.00	\$0.00	\$13,800.00	\$0.00	\$13,800.00	\$0.00	0%
A - 41	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 42	\$7,545.49	\$0.00	\$7,545.49	\$0.00	\$7,545.49	\$0.00	0%
A - 43	\$15,000.00	\$1,437.05	\$15,000.00	\$1,437.50	\$14,512.50	\$950.00	7%
A - 44	\$110,000.00	\$112,181.56	\$110,000.00	\$112,181.56	\$46,820.00	\$49,001.56	105%
A - 45	\$109,797.37	\$0.00	\$109,797.37	\$0.00	\$109,797.37	\$0.00	0%
A - 46	\$15,000.00	\$8,260.00	\$15,000.00	\$8,260.00	\$7,500.00	\$760.00	10%
A - 47	\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00	0%
A - 48	\$350,000.00	\$81,955.00	\$350,000.00	\$81,955.00	\$268,045.00	\$0.00	0%
A - 49	\$235,000.00	\$16,859.26	\$235,000.00	\$16,859.26	\$218,140.74	\$0.00	0%
A - 50	\$165,000.00	\$12,072.31	\$165,000.00	\$12,072.31	\$152,927.69	\$0.00	0%
A - 51	\$100,000.00	\$4,823.00	\$100,000.00	\$4,823.00	\$100,000.00	\$4,823.00	5%
A - 52	\$130,000.00	\$0.00	\$130,000.00	\$0.00	\$130,000.00	\$0.00	0%
A - 53	\$761,656.01	\$0.00	\$761,656.01	\$0.00	\$761,656.01	\$0.00	0%
A - 54	\$562,000.00	\$0.00	\$562,000.00	\$0.00	\$562,000.00	\$0.00	0%
A - 57	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 59	\$125,000.00	\$106,645.27	\$125,000.00	\$106,645.27	\$100,000.00	\$81,645.27	82%
A - 60	\$477,379.42	\$150,000.00	\$477,379.42	\$150,000.00	\$477,379.42	\$150,000.00	31%
A - 61	\$41,868.58	\$0.00	\$41,868.58	\$0.00	\$41,868.58	\$0.00	0%
A - 62	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 63	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 64	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 65	\$253,683.06	\$0.00	\$253,683.06	\$0.00	\$253,683.06	\$0.00	0%
A - 66	\$146,807.89	\$0.00	\$146,807.09	\$0.00	\$146,807.09	\$0.00	0%
A - 67	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 68	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 69	\$56,057.40	\$0.00	\$56,057.40	\$0.00	\$56,057.40	\$0.00	0%
A - 70	\$93,235.01	\$10,000.00	\$93,235.01	\$10,000.00	\$93,235.01	\$10,000.00	11%
A - 71	\$279,562.08	\$267,063.87	\$278,769.55	\$267,063.87	\$199,195.68	\$187,500.00	94%
A - 72	\$36,383.00	\$0.00	\$36,383.00	\$0.00	\$36,383.00	\$0.00	0%
A - 73	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 74	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 75	\$23,000.00	\$5,920.14	\$23,000.00	\$5,920.14	\$23,000.00	\$5,920.14	26%
A - 76	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0%
A - 77	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	0%
A - 78	\$40,500.00	\$7,194.71	\$40,500.00	\$7,194.71	\$40,500.00	\$7,194.71	18%
A - 79	\$42,600.00	\$0.00	\$42,600.00	\$0.00	\$42,600.00	\$0.00	0%
A - 80	\$0.00	\$0.00	\$87,985.75	\$90,248.08	\$54,307.75	\$56,570.08	104%
A - 82	\$482,385.87	\$444,454.00	\$482,385.87	\$444,454.00	\$332,385.87	\$294,454.00	89%
A - 83	\$159,000.00	\$0.00	\$159,000.00	\$0.00	\$159,000.00	\$0.00	0%
A - 84	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 85	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 86	\$27,745.82	\$0.00	\$27,745.82	\$0.00	\$27,745.82	\$0.00	0%
A - 87	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 88	\$592,465.15	\$257,800.00	\$592,465.15	\$257,800.00	\$584,665.15	\$250,000.00	43%
A - 89	\$125,000.00	\$0.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00	0%
A - 90	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 91	\$42,436.35	\$0.00	\$42,436.35	\$0.00	\$42,436.35	\$0.00	0%
A - 92	\$95,174.84	\$0.00	\$95,174.84	\$0.00	\$95,174.84	\$0.00	0%
A - 93	\$26,900.00	\$0.00	\$26,900.00	\$0.00	\$26,900.00	\$0.00	0%
A - 94	\$40,400.00	\$0.00	\$40,400.00	\$0.00	\$40,400.00	\$0.00	0%
A - 95	\$15,814.36	\$4,965.87	\$15,814.36	\$4,965.84	\$15,814.36	\$4,965.84	31%
A - 96	\$15,814.37	\$0.00	\$15,814.37	\$0.00	\$15,814.37	\$0.00	0%
A - 98	\$11,052.65	\$0.00	\$11,052.65	\$0.00	\$11,052.65	\$0.00	0%
A - 100	\$115,000.00	\$25,000.00	\$115,000.00	\$25,000.00	\$115,000.00	\$25,000.00	22%
A - 101	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 102	\$40,000.00	\$36,045.85	\$40,000.00	\$36,045.85	\$25,635.00	\$21,680.85	85%
A - 103	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 104	\$105,000.00	\$73,700.00	\$105,000.00	\$73,700.00	\$60,000.00	\$28,700.00	48%
A - 105	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 106	\$29,843.99	\$0.00	\$29,843.99	\$0.00	\$29,843.99	\$0.00	0%
A - 107	\$342,572.34	\$127,204.00	\$342,572.34	\$127,204.00	\$215,368.34	\$0.00	0%
A - 108	\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00	0%
A - 109	\$602,197.00	\$0.00	\$602,197.00	\$0.00	\$602,197.00	\$0.00	0%
A - 110	\$76,079.07	\$0.00	\$76,079.07	\$0.00	\$76,079.07	\$0.00	0%
A - 111	\$27,134.33	\$6,000.00	\$27,134.33	\$6,000.00	\$21,134.33	\$0.00	0%
A - 112	\$29,632.49	\$6,000.00	\$29,632.49	\$6,000.00	\$23,632.49	\$0.00	0%
A - 113	\$4,616.01	\$0.00	\$4,616.01	\$0.00	\$4,616.01	\$0.00	0%
A - 114	\$7,019.60	\$0.00	\$7,019.60	\$0.00	\$7,019.60	\$0.00	0%
A - 115	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0%
A - 116	\$90,712.43	\$0.00	\$90,712.43	\$0.00	\$90,712.43	\$0.00	0%
A - 117	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 118	\$120,565.00	\$0.00	\$120,565.00	\$0.00	\$120,565.00	\$0.00	0%
A - 119	\$141,750.00	\$114,939.97	\$141,750.00	\$114,939.97	\$108,649.84	\$81,839.81	75%
A - 120	\$59,500.00	\$0.00	\$59,500.00	\$0.00	\$59,500.00	\$0.00	0%
A - 121	\$64,550.00	\$6,053.17	\$64,550.00	\$6,053.17	\$64,526.12	\$6,029.29	9%
A - 122	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 123	\$30,500.00	\$0.00	\$30,500.00	\$0.00	\$30,500.00	\$0.00	0%
A - 124	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 125	\$50,000.00	\$12,058.59	\$50,000.00	\$12,058.59	\$37,941.41	\$0.00	0%
A - 126	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 127	\$230,000.00	\$134,470.00	\$230,000.00	\$134,470.00	\$95,530.00	\$0.00	0%
A - 128	\$71,801.46	\$0.00	\$71,801.46	\$0.00	\$71,801.46	\$0.00	0%
A - 129	\$297,000.00	\$103,523.43	\$297,000.00	\$103,523.43	\$193,476.57	\$0.00	0%
A - 130	\$250,000.00	\$33,064.05	\$250,000.00	\$33,064.05	\$216,935.95	\$0.00	0%
A - 132	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 133	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 134	\$74,000.00	\$14,800.00	\$74,000.00	\$14,800.00	\$74,000.00	\$14,800.00	20%
A - 135	\$90,000.00	\$64,208.09	\$90,000.00	\$64,208.09	\$90,000.00	\$64,208.09	71%
A - 136	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 137	\$1,269,000.00	\$1,237,216.00	\$1,269,000.00	\$1,237,216.00	\$817,784.00	\$586,000.00	85%
A - 138	\$220,000.00	\$223,306.00	\$220,000.00	\$223,306.00	\$132,694.00	\$136,000.00	102%
A - 139	\$75,000.00	\$30,000.00	\$75,000.00	\$30,000.00	\$75,000.00	\$30,000.00	40%
A - 140	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 141	\$59,714.71	\$0.00	\$59,714.17	\$0.00	\$59,714.17	\$0.00	0%
A - 142	\$320,000.00	\$125,000.00	\$320,000.00	\$125,000.00	\$320,000.00	\$125,000.00	39%
A - 143	\$225,000.00	\$0.00	\$225,000.00	\$0.00	\$225,000.00	\$0.00	0%
A - 144	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 145	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0%
A - 146	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 147	\$248,552.25	\$60,946.63	\$248,522.25	\$60,846.63	\$221,501.51	\$33,825.89	15%
A - 148	\$105,000.00	\$123,329.88	\$105,000.00	\$123,329.88	\$49,255.12	\$67,585.00	137%
A - 149	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	0%
A - 150	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 151	\$385,000.00	\$326,482.00	\$385,000.00	\$337,851.00	\$146,518.00	\$99,369.00	68%
A - 152	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 153	\$52,987.00	\$0.00	\$52,987.00	\$0.00	\$52,987.00	\$0.00	0%
A - 154	\$57,097.44	\$0.00	\$57,097.44	\$0.00	\$57,097.44	\$0.00	0%
A - 155	\$101,089.24	\$0.00	\$101,089.24	\$0.00	\$101,089.24	\$0.00	0%
A - 156	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$85,000.00	\$0.00	0%
A - 157	\$10,000.00	\$12,500.00	\$10,000.00	\$12,500.00	\$10,000.00	\$12,500.00	125%
A - 158	\$86,941.56	\$60,489.25	\$86,941.56	\$60,489.25	\$52,824.72	\$26,372.41	50%
A - 159	\$125,000.00	\$8,190.00	\$125,000.00	\$8,190.00	\$125,000.00	\$8,190.00	7%
A - 160	\$722,414.55	\$6,760.00	\$722,414.55	\$6,760.00	\$722,414.55	\$6,760.00	1%
A - 161	\$11,331.67	\$0.00	\$11,331.67	\$0.00	\$11,331.67	\$0.00	0%
A - 162	\$60,000.00	\$62,500.00	\$60,000.00	\$62,500.00	\$60,000.00	\$62,500.00	104%
A - 163	\$97,055.15	\$84,315.18	\$97,055.15	\$84,315.18	\$97,055.15	\$84,315.18	87%
A - 164	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 165	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 166	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 167	\$38,000.00	\$946.76	\$38,000.00	\$946.76	\$38,000.00	\$946.76	2%
A - 168	\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	\$0.00	0%
A - 170	\$276,018.00	\$0.00	\$276,018.00	\$0.00	\$276,018.00	\$0.00	0%
A - 171	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 172	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 173	\$131,435.55	\$75,764.45	\$207,200.00	\$75,764.45	\$131,435.55	\$0.00	0%
A - 174	\$20,640.15	\$0.00	\$20,640.15	\$0.00	\$20,640.15	\$0.00	0%
A - 175	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 176	\$75,671.42	\$0.00	\$75,671.42	\$0.00	\$75,671.42	\$0.00	0%
A - 177	\$500,000.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	\$0.00	0%
A - 179	\$3,034.21	\$0.00	\$3,034.21	\$0.00	\$3,034.21	\$0.00	0%
A - 180	\$161,682.23	\$0.00	\$161,682.23	\$0.00	\$161,682.23	\$0.00	0%
A - 181	\$21,354.78	\$0.00	\$21,354.78	\$0.00	\$21,354.78	\$0.00	0%
A - 182	\$33,107.71	\$0.00	\$33,107.71	\$0.00	\$33,107.71	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 183	\$568,537.72	\$380,000.00	\$568,537.72	\$380,000.00	\$328,537.72	\$140,000.00	43%
A - 184	\$177,305.84	\$0.00	\$177,305.84	\$0.00	\$177,305.84	\$0.00	0%
A - 185	\$31,250.00	\$28,818.16	\$31,250.00	\$28,818.16	\$10,500.00	\$8,068.16	77%
A - 186	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 187	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 188	\$10,101.85	\$0.00	\$10,101.85	\$0.00	\$10,101.85	\$0.00	0%
A - 189	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 191	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 192	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 193	\$48,000.00	\$7,234.15	\$48,000.00	\$7,234.15	\$48,000.00	\$7,234.15	15%
A - 194	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 195	\$25,000.00	\$11,950.00	\$25,000.00	\$11,950.00	\$13,050.00	\$0.00	0%
A - 196	\$10,000.00	\$1,800.00	\$10,000.00	\$1,800.00	\$10,000.00	\$1,800.00	18%
A - 197	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 199	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 200	\$13,333.33	\$12,666.66	\$13,333.33	\$12,666.66	\$13,333.33	\$12,666.66	95%
A - 201	\$13,333.33	\$12,666.66	\$13,333.33	\$12,666.66	\$13,333.33	\$12,666.66	95%
A - 202	\$13,333.33	\$12,666.66	\$13,333.33	\$12,666.66	\$13,333.33	\$12,666.66	95%
A - 203	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 204	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 205	\$8,842.10	\$0.00	\$8,842.10	\$0.00	\$8,842.10	\$0.00	0%
A - 206	\$14,000.00	\$1,400.00	\$14,000.00	\$1,400.00	\$14,000.00	\$1,400.00	10%
A - 207	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 208	\$321,121.14	\$164,203.75	\$321,121.14	\$164,203.75	\$307,210.33	\$150,292.94	49%
A - 209	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 210	\$90,000.00	\$48,788.94	\$90,000.00	\$48,788.94	\$41,211.06	\$0.00	0%
A - 211	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 212	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 213	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 215	\$5,000.00	\$4,642.29	\$5,000.00	\$4,642.29	\$5,000.00	\$4,642.29	93%
A - 216	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 217	\$66,000.00	\$0.00	\$66,000.00	\$0.00	\$66,000.00	\$0.00	0%
A - 218	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 219	\$340,000.00	\$0.00	\$340,000.00	\$0.00	\$340,000.00	\$0.00	0%
A - 220	\$11,863.25	\$0.00	\$11,863.25	\$0.00	\$11,863.25	\$0.00	0%
A - 221	\$100,000.00	\$50,000.00	\$100,000.00	\$50,000.00	\$100,000.00	\$50,000.00	50%
A - 222	\$204,200.00	\$15,000.00	\$204,200.00	\$15,000.00	\$204,200.00	\$15,000.00	7%
A - 223	\$264,587.51	\$0.00	\$264,587.51	\$0.00	\$264,587.51	\$0.00	0%
A - 224	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 225	\$50,000.00	\$17,239.82	\$50,000.00	\$17,239.82	\$32,760.18	\$0.00	0%
A - 226	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 227	\$30,814.24	\$20,189.12	\$30,814.24	\$20,189.12	\$17,000.00	\$6,374.88	37%
A - 228	\$25,181.85	\$0.00	\$25,181.85	\$0.00	\$25,181.85	\$0.00	0%
A - 229	\$120,000.00	\$27,500.00	\$120,000.00	\$27,500.00	\$92,500.00	\$0.00	0%
A - 230	\$265,242.64	\$0.00	\$265,242.64	\$0.00	\$265,242.64	\$0.00	0%
A - 231	\$72,644.74	\$0.00	\$72,644.74	\$0.00	\$72,644.74	\$0.00	0%
A - 232	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 233	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 234	\$21,200.00	\$0.00	\$21,200.00	\$0.00	\$21,200.00	\$0.00	0%
A - 235	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 236	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 237	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 238	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 239	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 240	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 241	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 242	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 243	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 244	\$598,684.96	\$123,503.00	\$598,684.96	\$123,503.00	\$593,125.94	\$117,943.98	20%
A - 245	\$38,972.64	\$0.00	\$38,972.64	\$0.00	\$38,972.64	\$0.00	0%
A - 246	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 247	\$73,544.66	\$0.00	\$73,544.66	\$0.00	\$73,544.66	\$0.00	0%
A - 248	\$235,000.00	\$0.00	\$235,000.00	\$0.00	\$235,000.00	\$0.00	0%
A - 249	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 250	\$83,917.66	\$0.00	\$83,917.66	\$0.00	\$83,917.66	\$0.00	0%
A - 251	\$101,895.99	\$0.00	\$101,895.99	\$0.00	\$101,895.99	\$0.00	0%
A - 252	\$170,000.00	\$24,117.18	\$170,000.00	\$24,117.18	\$145,882.82	\$0.00	0%
A - 253	\$701,448.00	\$89,000.00	\$701,448.00	\$89,000.00	\$701,448.00	\$89,000.00	13%
A - 254	\$29,483.46	\$0.00	\$29,483.46	\$0.00	\$29,483.46	\$0.00	0%
A - 255	\$20,000.00	\$5,783.71	\$20,000.00	\$5,783.71	\$20,000.00	\$5,783.71	29%
A - 256	\$87,166.07	\$0.00	\$87,166.07	\$0.00	\$87,166.07	\$0.00	0%
A - 258	\$52,165.10	\$0.00	\$52,165.10	\$0.00	\$52,165.10	\$0.00	0%
A - 259	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 260	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 261	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 262	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 263	\$816,257.00	\$48,000.00	\$816,257.00	\$48,000.00	\$798,257.00	\$30,000.00	4%
A - 264	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 265	\$161,000.00	\$9,000.00	\$161,000.00	\$9,000.00	\$152,000.00	\$0.00	0%
A - 266	\$5,000.00	\$2,806.98	\$5,000.00	\$2,806.98	\$5,000.00	\$2,806.98	56%
A - 268	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 269	\$35,000.00	\$6,066.75	\$35,000.00	\$6,066.75	\$35,000.00	\$6,066.75	17%
A - 271	\$737,402.87	\$125,000.00	\$737,402.87	\$125,000.00	\$612,402.87	\$0.00	0%
A - 272	\$10,000.00	\$2,000.00	\$10,000.00	\$2,000.00	\$10,000.00	\$2,000.00	20%
A - 273	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 274	\$163,800.00	\$64,808.39	\$163,800.00	\$64,808.39	\$123,800.00	\$24,808.39	20%
A - 275	\$205,000.00	\$0.00	\$205,000.00	\$0.00	\$205,000.00	\$0.00	0%
A - 276	\$65,440.68	\$24,490.00	\$65,440.68	\$24,490.00	\$54,572.20	\$13,621.52	25%
A - 277	\$50,000.00	\$25,000.00	\$50,000.00	\$25,000.00	\$50,000.00	\$25,000.00	50%
A - 278	\$250,000.00	\$25,000.00	\$250,000.00	\$25,000.00	\$250,000.00	\$25,000.00	10%
A - 279	\$40,000.00	\$57,858.00	\$40,000.00	\$57,858.00	\$25,708.06	\$43,566.66	169%
A - 280	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	0%
A - 281	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	\$0.00	0%
A - 284	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 285	\$240,000.00	\$92,439.53	\$240,000.00	\$92,439.53	\$240,000.00	\$92,439.53	39%
A - 286	\$75,000.00	\$67,191.52	\$75,000.00	\$67,191.52	\$75,000.00	\$67,191.52	90%
A - 287	\$55,713.75	\$7,475.00	\$55,713.75	\$7,475.00	\$55,713.75	\$7,475.00	13%
A - 288	\$82,000.00	\$16,500.00	\$82,000.00	\$16,500.00	\$82,000.00	\$16,500.00	20%
A - 289	\$86,000.00	\$0.00	\$86,000.00	\$0.00	\$86,000.00	\$0.00	0%
A - 290	\$675,000.00	\$0.00	\$675,000.00	\$0.00	\$675,000.00	\$0.00	0%
A - 291	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 292	\$20,254.50	\$6,660.94	\$20,254.50	\$6,660.94	\$16,141.65	\$2,548.09	16%
A - 293	\$105,694.07	\$0.00	\$105,694.07	\$0.00	\$105,694.07	\$0.00	0%
A - 294	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 295	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00	\$0.00	0%
A - 296	\$30,661.80	\$0.00	\$30,661.80	\$0.00	\$30,661.80	\$0.00	0%
A - 297	\$98,000.00	\$49,000.00	\$98,000.00	\$49,000.00	\$88,000.00	\$39,000.00	44%
A - 298	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 299	\$2,242,899.00	\$200,000.00	\$2,242,899.00	\$200,000.00	\$2,042,899.00	\$0.00	0%
A - 300	\$125,259.07	\$0.00	\$125,259.07	\$0.00	\$125,259.07	\$0.00	0%
A - 301	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 302	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 303	\$10,000.00	\$3,562.83	\$10,000.00	\$3,562.83	\$10,000.00	\$3,562.83	36%
A - 304	\$46,270.96	\$0.00	\$46,270.96	\$0.00	\$46,270.96	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 305	\$18,269.41	\$0.00	\$18,269.41	\$0.00	\$18,269.41	\$0.00	0%
A - 306	\$20,000.00	\$1,708.09	\$20,000.00	\$1,708.09	\$20,000.00	\$1,708.09	9%
A - 307	\$83,939.11	\$12,500.00	\$83,939.11	\$12,500.00	\$83,939.11	\$12,500.00	15%
A - 308	\$75,000.00	\$11,368.00	\$75,000.00	\$11,368.00	\$63,632.00	\$0.00	0%
A - 309	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 310	\$125,000.00	\$25,000.00	\$125,000.00	\$25,000.00	\$100,000.00	\$0.00	0%
A - 311	\$425,000.00	\$0.00	\$425,000.00	\$0.00	\$425,000.00	\$0.00	0%
A - 312	\$125,000.00	\$0.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00	0%
A - 313	\$15,000.00	\$8,250.77	\$15,000.00	\$8,250.77	\$15,000.00	\$8,250.77	55%
A - 314	\$51,000.00	\$0.00	\$51,000.00	\$0.00	\$51,000.00	\$0.00	0%
A - 315	\$199,345.12	\$35,000.00	\$199,345.12	\$35,000.00	\$199,345.12	\$35,000.00	18%
A - 316	\$137,500.00	\$35,000.00	\$137,500.00	\$35,000.00	\$137,500.00	\$35,000.00	25%
A - 317	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 318	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 319	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 320	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 321	\$26,172.04	\$0.00	\$26,172.04	\$0.00	\$26,172.04	\$0.00	0%
A - 322	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	\$0.00	0%
A - 323	\$30,000.00	\$1,935.56	\$30,000.00	\$1,935.56	\$30,000.00	\$1,935.56	6%
A - 324	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 325	\$62,000.00	\$0.00	\$62,000.00	\$0.00	\$62,000.00	\$0.00	0%
A - 326	\$35,000.00	\$3,280.59	\$35,000.00	\$3,280.59	\$33,427.50	\$1,708.09	5%
A - 327	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 329	\$160,000.00	\$13,260.00	\$160,000.00	\$13,260.00	\$146,740.00	\$0.00	0%
A - 330	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 331	\$68,823.00	\$0.00	\$68,823.00	\$0.00	\$68,823.00	\$0.00	0%
A - 332	\$28,485.89	\$0.00	\$28,485.89	\$0.00	\$28,485.89	\$0.00	0%
A - 333	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 335	\$30,000.00	\$29,661.82	\$30,000.00	\$29,661.82	\$30,000.00	\$29,661.82	99%
A - 336	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 337	\$135,000.00	\$126,984.00	\$135,000.00	\$126,984.00	\$75,000.00	\$66,984.00	89%
A - 339	\$235,000.00	\$0.00	\$235,000.00	\$0.00	\$235,000.00	\$0.00	0%
A - 340	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 341	\$255,000.00	\$0.00	\$255,000.00	\$0.00	\$255,000.00	\$0.00	0%
A - 342	\$33,700.00	\$5,931.98	\$33,700.00	\$5,931.98	\$27,768.02	\$0.00	0%
A - 343	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 344	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 345	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 346	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 347	\$29,762.50	\$4,619.71	\$29,762.50	\$4,619.71	\$29,762.50	\$4,619.71	16%
A - 348	\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	\$0.00	0%
A - 349	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 350	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 351	\$76,885.71	\$62,500.00	\$76,885.71	\$62,500.00	\$76,885.71	\$62,500.00	81%
A - 352	\$30,000.00	\$15,763.96	\$30,000.00	\$15,763.96	\$30,000.00	\$15,763.96	53%
A - 353	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 354	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 357	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 358	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 359	\$44,016.90	\$0.00	\$44,016.90	\$0.00	\$44,016.90	\$0.00	0%
A - 360	\$20,000.00	\$12,500.00	\$20,000.00	\$12,500.00	\$10,000.00	\$2,500.00	25%
A - 361	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 362	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 363	\$880,000.00	\$0.00	\$880,000.00	\$0.00	\$880,000.00	\$0.00	0%
A - 365	\$25,000.00	\$5,000.00	\$25,000.00	\$5,000.00	\$25,000.00	\$5,000.00	20%
A - 366	\$126,211.00	\$0.00	\$126,211.00	\$0.00	\$126,211.00	\$0.00	0%
A - 367	\$236,118.84	\$60,292.94	\$236,118.84	\$60,292.94	\$236,118.84	\$60,292.94	26%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 369	\$42,000.00	\$0.00	\$42,000.00	\$0.00	\$42,000.00	\$0.00	0%
A - 370	\$123,326.89	\$5,000.00	\$123,326.89	\$5,000.00	\$118,326.89	\$0.00	0%
A - 371	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 372	\$102,000.00	\$105,216.87	\$102,000.00	\$105,216.87	\$85,008.00	\$88,224.87	104%
A - 373	\$240,000.00	\$142,855.83	\$240,000.00	\$142,855.83	\$178,525.00	\$81,380.83	46%
A - 374	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 375	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 376	\$120,000.00	\$20,000.00	\$120,000.00	\$20,000.00	\$100,000.00	\$0.00	0%
A - 377	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 378	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 379	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 380	\$32,076.31	\$0.00	\$32,076.31	\$0.00	\$32,076.31	\$0.00	0%
A - 381	\$400,230.81	\$125,855.37	\$400,230.81	\$125,855.37	\$367,514.59	\$93,139.15	25%
A - 382	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$82,283.78	\$82,283.78	100%
A - 383	\$61,955.05	\$31,850.00	\$61,955.05	\$31,850.00	\$54,455.05	\$24,350.00	45%
A - 384	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00	0%
A - 385	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 386	\$60,500.00	\$62,167.37	\$60,000.00	\$62,167.37	\$50,000.00	\$62,167.37	104%
A - 387	\$60,000.00	\$12,058.59	\$60,000.00	\$12,058.59	\$60,000.00	\$12,058.59	20%
A - 388	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 389	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 390	\$40,000.00	\$13,437.59	\$40,000.00	\$13,437.59	\$38,621.00	\$12,058.59	31%
A - 391	\$36,168.00	\$25,700.00	\$36,168.00	\$26,900.00	\$34,968.00	\$25,700.00	73%
A - 392	\$220,000.00	\$158,000.00	\$220,000.00	\$158,000.00	\$220,000.00	\$158,000.00	72%
A - 393	\$147,646.00	\$58,898.58	\$147,646.00	\$58,898.58	\$147,646.00	\$58,898.58	40%
A - 394	\$85,000.00	\$44,326.00	\$85,000.00	\$44,326.00	\$85,000.00	\$44,326.00	52%
A - 395	\$59,830.53	\$0.00	\$59,830.53	\$0.00	\$59,830.53	\$0.00	0%
A - 396	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 397	\$49,012.58	\$16,245.89	\$49,012.58	\$16,245.89	\$32,766.69	\$0.00	0%
A - 398	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 399	\$350,000.00	\$65,000.00	\$350,000.00	\$65,000.00	\$290,000.00	\$5,000.00	2%
A - 400	\$48,230.45	\$28,503.79	\$48,230.42	\$28,503.79	\$48,230.42	\$28,503.79	59%
A - 401	\$30,000.00	\$18,929.38	\$30,000.00	\$18,929.38	\$11,504.03	\$433.41	4%
A - 402	\$445,000.00	\$21,000.00	\$445,000.00	\$21,000.00	\$445,000.00	\$21,000.00	5%
A - 403	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 404	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 405	\$80,000.00	\$23,600.00	\$80,000.00	\$23,600.00	\$56,400.00	\$0.00	0%
A - 407	\$60,031.07	\$0.00	\$60,031.37	\$0.00	\$60,031.37	\$0.00	0%
A - 408	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 409	\$134,500.00	\$40,000.00	\$134,500.00	\$40,000.00	\$134,500.00	\$40,000.00	30%
A - 410	\$324,573.58	\$40,000.00	\$324,573.58	\$40,000.00	\$324,573.58	\$40,000.00	12%
A - 411	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 414	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 415	\$362,000.00	\$0.00	\$362,000.00	\$0.00	\$362,000.00	\$0.00	0%
A - 416	\$135,615.93	\$2,183.81	\$135,615.93	\$2,183.81	\$135,498.93	\$2,066.81	2%
A - 417	\$50,000.00	\$2,312.50	\$50,000.00	\$2,312.50	\$50,000.00	\$2,312.50	5%
A - 418	\$200,000.00	\$2,312.50	\$200,000.00	\$2,312.50	\$200,000.00	\$2,312.50	1%
A - 419	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 420	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 421	\$72,000.00	\$0.00	\$72,000.00	\$0.00	\$72,000.00	\$0.00	0%
A - 422	\$61,130.31	\$0.00	\$61,130.31	\$0.00	\$61,130.31	\$0.00	0%
A - 423	\$1,500,000.00	\$625,000.00	\$1,500,000.00	\$625,000.00	\$1,500,000.00	\$625,000.00	42%
A - 424	\$66,421.00	\$0.00	\$66,421.00	\$0.00	\$66,421.00	\$0.00	0%
A - 425	\$65,483.23	\$0.00	\$65,483.22	-\$0.01	\$65,483.23	\$0.00	0%
A - 426	\$55,000.00	\$47,901.13	\$55,000.00	\$47,901.13	\$55,000.00	\$47,901.13	87%
A - 427	\$10,000.00	\$4,789.00	\$10,000.00	\$4,789.00	\$10,000.00	\$4,789.00	48%
A - 429	\$10,500.00	\$0.00	\$10,500.00	\$0.00	\$10,500.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 430	\$10,500.00	\$0.00	\$10,500.00	\$0.00	\$10,500.00	\$0.00	0%
A - 431	\$120,000.00	\$55,027.38	\$120,000.00	\$55,027.39	\$105,036.27	\$40,063.66	38%
A - 433	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 434	\$60,000.00	\$64,927.15	\$60,000.00	\$64,927.15	\$49,968.56	\$54,895.71	110%
A - 435	\$125,000.00	\$174,316.47	\$125,000.00	\$174,070.95	\$94,347.00	\$143,417.95	152%
A - 436	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 437	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 438	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 439	\$130,000.00	\$88,676.28	\$130,000.00	\$88,676.28	\$58,534.72	\$17,211.00	29%
A - 440	\$35,000.00	\$21,006.03	\$35,000.00	\$21,006.03	\$33,468.02	\$19,474.05	58%
A - 441	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 442	\$81,325.58	\$12,344.88	\$81,325.58	\$12,344.88	\$68,980.70	\$0.00	0%
A - 443	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 444	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 445	\$249,500.00	\$161,118.16	\$249,500.00	\$161,118.16	\$233,910.48	\$145,528.64	62%
A - 446	\$25,693.27	\$27,588.94	\$25,693.27	\$27,588.94	\$25,693.27	\$27,588.94	107%
A - 447	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 448	\$67,651.03	\$0.00	\$67,651.03	\$0.00	\$67,651.03	\$0.00	0%
A - 449	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 450	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 451	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 452	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 453	\$146,470.05	\$40,000.00	\$146,470.05	\$0.00	\$146,470.05	\$0.00	0%
A - 454	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 455	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 456	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 457	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 458	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 459	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 460	\$114,000.00	\$82,000.00	\$114,000.00	\$82,000.00	\$84,000.00	\$52,000.00	62%
A - 461	\$106,228.32	\$0.00	\$106,228.32	\$0.00	\$106,228.32	\$0.00	0%
A - 462	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 463	\$38,136.31	\$0.00	\$38,136.31	\$0.00	\$38,136.31	\$0.00	0%
A - 464	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 465	\$190,000.00	\$86,617.18	\$190,000.00	\$86,617.18	\$103,382.82	\$0.00	0%
A - 466	\$185,000.00	\$52,897.88	\$185,000.00	\$92,897.88	\$145,000.00	\$52,897.88	36%
A - 467	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 468	\$210,000.00	\$0.00	\$210,000.00	\$0.00	\$210,000.00	\$0.00	0%
A - 469	\$59,518.00	\$0.00	\$59,518.00	\$59,518.00	\$59,518.00	\$59,518.00	100%
A - 470	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 471	\$10,003.30	\$0.00	\$10,003.30	\$0.00	\$10,003.30	\$0.00	0%
A - 472	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 473	\$8,212.80	\$0.00	\$8,212.80	\$0.00	\$8,212.80	\$0.00	0%
A - 474	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 475	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 476	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 477	\$30,000.00	\$17,847.30	\$30,000.00	\$17,847.30	\$30,000.00	\$17,847.30	59%
A - 478	\$217,611.05	\$107,278.01	\$217,611.05	\$107,278.01	\$191,839.38	\$81,506.34	42%
A - 479	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 480	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 481	\$75,000.00	\$8,571.00	\$75,000.00	\$8,571.00	\$75,000.00	\$8,571.00	11%
A - 482	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 483	\$72,033.45	\$65,154.03	\$72,033.45	\$65,154.03	\$59,129.01	\$52,249.59	88%
A - 484	\$33,923.64	\$0.00	\$33,923.64	\$0.00	\$33,923.64	\$0.00	0%
A - 485	\$139,500.00	\$114,443.00	\$139,500.00	\$114,443.00	\$139,500.00	\$114,443.00	82%
A - 486	\$5,000.00	\$1,246.54	\$5,000.00	\$1,246.54	\$5,000.00	\$1,246.54	25%
A - 487	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 488	\$40,987.40	\$0.00	\$40,987.40	\$0.00	\$40,987.40	\$0.00	0%
A - 489	\$25,000.00	\$11,800.00	\$25,000.00	\$11,800.00	\$25,000.00	\$11,800.00	47%
A - 490	\$391,780.32	\$0.00	\$391,780.32	\$0.00	\$391,780.32	\$0.00	0%
A - 491	\$30,000.00	\$12,058.59	\$30,000.00	\$12,058.59	\$30,000.00	\$12,058.59	40%
A - 492	\$80,000.00	\$30,000.00	\$80,000.00	\$30,000.00	\$80,000.00	\$30,000.00	38%
A - 494	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 495	\$49,233.86	\$0.00	\$49,233.86	\$0.00	\$49,233.86	\$0.00	0%
A - 496	\$87,000.00	\$60,292.94	\$87,000.00	\$60,292.94	\$60,000.00	\$29,292.94	52%
A - 497	\$37,000.00	\$0.00	\$37,000.00	\$0.00	\$37,000.00	\$0.00	0%
A - 498	\$89,936.32	\$31,786.64	\$89,936.32	\$31,786.64	\$89,936.32	\$31,786.64	35%
A - 499	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	0%
A - 500	\$38,358.76	\$0.00	\$38,358.76	\$0.00	\$38,358.76	\$0.00	0%
A - 501	\$35,647.73	\$0.00	\$35,647.73	\$0.00	\$35,647.73	\$0.00	0%
A - 502	\$592,345.74	\$0.00	\$592,345.74	\$0.00	\$592,345.74	\$0.00	0%
A - 504	\$3,874.14	\$0.00	\$3,874.14	\$0.00	\$3,874.14	\$0.00	0%
A - 505	\$13,489.34	\$0.00	\$13,489.34	\$0.00	\$13,489.34	\$0.00	0%
A - 506	\$20,000.00	\$2,000.00	\$20,000.00	\$2,000.00	\$20,000.00	\$2,000.00	10%
A - 507	\$142,418.69	\$0.00	\$142,418.69	\$0.00	\$142,418.69	\$0.00	0%
A - 508	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0%
A - 509	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 510	\$39,100.00	\$13,260.33	\$39,100.00	\$13,260.33	\$39,100.00	\$13,260.33	34%
A - 511	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 512	\$210,000.00	\$59,146.00	\$210,000.00	\$59,146.00	\$184,094.00	\$33,240.00	18%
A - 513	\$45,000.00	\$17,142.00	\$45,000.00	\$17,142.00	\$40,000.00	\$12,142.00	30%
A - 514	\$479,467.30	\$0.00	\$479,467.30	\$0.00	\$479,467.30	\$0.00	0%
A - 515	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 516	\$84,456.00	\$75,000.00	\$84,456.00	\$75,000.00	\$84,456.00	\$75,000.00	89%
A - 517	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 518	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 519	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 520	\$94,825.07	\$14,000.00	\$94,825.07	\$14,000.00	\$80,825.07	\$0.00	0%
A - 521	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 522	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 523	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 524	\$155,000.00	\$0.00	\$155,000.00	\$0.00	\$155,000.00	\$0.00	0%
A - 525	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 526	\$20,000.00	\$3,416.18	\$20,000.00	\$3,416.18	\$20,000.00	\$3,416.18	17%
A - 527	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 528	\$70,000.00	\$28,000.00	\$70,000.00	\$28,000.00	\$70,000.00	\$28,000.00	40%
A - 529	\$140,000.00	\$0.00	\$140,000.00	\$0.00	\$140,000.00	\$0.00	0%
A - 530	\$264,703.87	\$48,969.50	\$264,703.87	\$48,969.50	\$216,734.37	\$0.00	0%
A - 531	\$108,535.04	\$19,850.00	\$108,535.04	\$0.00	\$108,535.04	\$0.00	0%
A - 532	\$38,441.23	\$0.00	\$38,441.23	\$0.00	\$38,441.23	\$0.00	0%
A - 533	\$55,000.00	\$3,300.00	\$55,000.00	\$3,300.00	\$55,000.00	\$3,300.00	6%
A - 534	\$100,000.00	\$30,000.00	\$100,000.00	\$30,000.00	\$100,000.00	\$30,000.00	30%
A - 535	\$300,000.00	\$60,292.94	\$300,000.00	\$60,292.94	\$300,000.00	\$60,292.94	20%
A - 536	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 537	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	0%
A - 538	\$20,000.00	\$10,785.00	\$20,000.00	\$10,785.00	\$10,000.00	\$785.00	8%
A - 539	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$85,000.00	\$0.00	0%
A - 541	\$17,500.00	\$8,138.59	\$17,500.00	\$8,138.59	\$17,435.00	\$8,073.59	46%
A - 542	\$37,806.21	\$8,588.58	\$37,806.21	\$8,588.58	\$37,741.21	\$8,523.58	23%
A - 543	\$105,860.21	\$0.00	\$105,860.21	\$0.00	\$105,860.21	\$0.00	0%
A - 544	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$0.00	0%
A - 545	\$41,420.18	\$0.00	\$41,420.18	\$0.00	\$41,420.18	\$0.00	0%
A - 546	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 548	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 549	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 550	\$29,317.81	\$0.00	\$29,317.81	\$0.00	\$29,317.81	\$0.00	0%
A - 551	\$60,000.00	\$14,830.91	\$60,000.00	\$14,830.91	\$60,000.00	\$14,830.91	25%
A - 552	\$46,877.36	\$22,407.16	\$46,877.36	\$22,407.16	\$46,877.36	\$22,407.16	48%
A - 553	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 554	\$265,000.00	\$218,252.00	\$265,000.00	\$218,252.00	\$140,000.00	\$93,252.00	67%
A - 555	\$26,298.00	\$55,800.00	\$26,298.00	\$55,800.00	\$20,000.00	\$49,502.00	248%
A - 556	\$85,000.00	\$54,958.00	\$90,000.00	\$54,958.00	\$90,000.00	\$54,958.00	61%
A - 557	\$169,000.00	\$137,346.49	\$169,000.00	\$137,346.49	\$132,532.00	\$100,878.49	76%
A - 558	\$200,000.00	\$59,000.00	\$200,000.00	\$59,000.00	\$150,000.00	\$9,000.00	6%
A - 559	\$60,000.00	\$56,000.00	\$60,000.00	\$56,000.00	\$60,000.00	\$56,000.00	93%
A - 560	\$7,982.51	\$0.00	\$7,982.51	\$0.00	\$7,982.51	\$0.00	0%
A - 561	\$154,586.96	\$0.00	\$154,586.96	\$0.00	\$154,586.96	\$0.00	0%
A - 562	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 563	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 564	\$126,237.72	\$0.00	\$126,237.72	\$0.00	\$126,237.72	\$0.00	0%
A - 565	\$5,749.00	\$2,749.00	\$5,749.00	\$2,749.00	\$5,000.00	\$2,000.00	40%
A - 566	\$424,464.00	\$56,400.00	\$424,464.00	\$56,400.00	\$368,064.00	\$0.00	0%
A - 567	\$45,000.00	\$10,000.00	\$45,000.00	\$10,000.00	\$45,000.00	\$10,000.00	22%
A - 568	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 569	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 572	\$47,500.00	\$28,412.52	\$47,500.00	\$28,412.52	\$31,300.00	\$12,212.52	39%
A - 573	\$16,500.00	\$0.00	\$16,500.00	\$0.00	\$16,500.00	\$0.00	0%
A - 574	\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	\$0.00	0%
A - 575	\$53,360.00	\$0.00	\$53,360.00	\$0.00	\$53,360.00	\$0.00	0%
A - 576	\$44,500.00	\$1,616.26	\$44,500.00	\$1,616.26	\$44,500.00	\$1,616.26	4%
A - 577	\$135,010.00	\$0.00	\$135,010.00	\$0.00	\$135,010.00	\$0.00	0%
A - 578	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 579	\$63,188.64	\$0.00	\$63,188.64	\$0.00	\$63,188.64	\$0.00	0%
A - 580	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 581	\$44,135.00	\$0.00	\$44,135.00	\$0.00	\$44,135.00	\$0.00	0%
A - 582	\$25,000.00	\$31,250.00	\$25,000.00	\$31,250.00	\$25,000.00	\$31,250.00	125%
A - 583	\$35,500.00	\$31,250.00	\$35,000.00	\$31,250.00	\$35,000.00	\$31,250.00	89%
A - 584	\$97,997.00	\$0.00	\$97,997.00	\$0.00	\$97,997.00	\$0.00	0%
A - 585	\$81,891.25	\$65,892.94	\$81,891.25	\$65,892.94	\$76,291.25	\$60,292.94	79%
A - 586	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	\$0.00	0%
A - 587	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 588	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 589	\$1,954,600.00	\$439,600.00	\$1,954,600.00	\$439,600.00	\$1,565,000.00	\$50,000.00	3%
A - 590	\$18,569.85	\$3,600.00	\$18,569.85	\$3,600.00	\$18,569.85	\$3,600.00	19%
A - 591	\$16,383.71	\$0.00	\$16,383.71	\$0.00	\$16,383.71	\$0.00	0%
A - 592	\$16,477.59	\$0.00	\$16,477.59	\$0.00	\$16,477.59	\$0.00	0%
A - 593	\$16,383.26	\$0.00	\$16,383.26	\$0.00	\$16,383.26	\$0.00	0%
A - 594	\$1,354,600.00	\$439,600.00	\$1,354,600.00	\$439,600.00	\$965,000.00	\$50,000.00	5%
A - 595	\$88,166.00	\$0.00	\$88,166.00	\$0.00	\$88,166.00	\$0.00	0%
A - 596	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 597	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 598	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 599	\$417,161.51	\$45,700.00	\$417,161.51	\$45,700.00	\$395,361.51	\$23,900.00	6%
A - 601	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 602	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$160,000.00	\$0.00	0%
A - 603	\$10,000.00	\$5,060.00	\$10,000.00	\$5,060.00	\$10,000.00	\$5,060.00	51%
A - 604	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 605	\$275,000.00	\$0.00	\$275,000.00	\$0.00	\$275,000.00	\$0.00	0%
A - 606	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 607	\$60,000.00	\$19,810.63	\$60,000.00	\$19,810.63	\$40,939.37	\$750.00	2%
A - 608	\$85,000.00	\$19,810.63	\$85,000.00	\$19,810.63	\$65,939.37	\$750.00	1%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 609	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 610	\$115,000.00	\$62,500.00	\$115,000.00	\$62,500.00	\$95,000.00	\$42,500.00	45%
A - 611	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 612	\$13,632.00	\$0.00	\$13,632.00	\$0.00	\$13,632.00	\$0.00	0%
A - 613	\$27,505.28	\$0.00	\$27,505.28	\$0.00	\$27,505.28	\$0.00	0%
A - 614	\$997,856.91	\$481,006.00	\$997,856.91	\$481,006.00	\$711,850.91	\$195,000.00	27%
A - 615	\$54,000.00	\$0.00	\$54,000.00	\$0.00	\$54,000.00	\$0.00	0%
A - 616	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 617	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 618	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 619	\$45,950.93	\$0.00	\$45,950.93	\$0.00	\$45,950.93	\$0.00	0%
A - 620	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 621	\$400,000.00	\$208,026.00	\$400,000.00	\$208,026.00	\$309,862.00	\$117,888.00	38%
A - 622	\$21,000.00	\$0.00	\$21,000.00	\$0.00	\$21,000.00	\$0.00	0%
A - 623	\$15,000.00	\$7,271.16	\$15,000.00	\$7,271.16	\$7,728.84	\$0.00	0%
A - 624	\$85,000.00	\$25,000.00	\$85,000.00	\$0.00	\$85,000.00	\$0.00	0%
A - 625	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 626	\$71,045.00	\$0.00	\$71,045.00	\$0.00	\$71,045.00	\$0.00	0%
A - 627	\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	\$0.00	0%
A - 628	\$99,413.86	\$0.00	\$99,413.86	\$0.00	\$99,413.86	\$0.00	0%
A - 629	\$60,000.00	\$86,385.44	\$60,000.00	\$86,385.44	\$60,000.00	\$86,385.44	144%
A - 630	\$260,000.00	\$70,000.00	\$260,000.00	\$70,000.00	\$260,000.00	\$70,000.00	27%
A - 631	\$140,000.00	\$0.00	\$140,000.00	\$0.00	\$140,000.00	\$0.00	0%
A - 632	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	0%
A - 633	\$140,000.00	\$0.00	\$140,000.00	\$0.00	\$140,000.00	\$0.00	0%
A - 634	\$25,000.00	\$3,000.00	\$25,000.00	\$3,000.00	\$25,000.00	\$3,000.00	12%
A - 635	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 636	\$13,095.00	\$0.00	\$13,095.00	\$0.00	\$13,095.00	\$0.00	0%
A - 637	\$13,095.00	\$0.00	\$13,095.00	\$0.00	\$13,095.00	\$0.00	0%
A - 638	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 639	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 640	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 641	\$392,456.54	\$276,305.67	\$392,456.54	\$276,305.67	\$392,456.54	\$276,305.67	70%
A - 642	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	100%
A - 643	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 644	\$8,282.14	\$0.00	\$8,282.14	\$0.00	\$8,282.14	\$0.00	0%
A - 645	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 646	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 647	\$176,500.00	\$28,681.00	\$176,500.00	\$28,681.00	\$147,819.00	\$0.00	0%
A - 648	\$26,044.89	\$0.00	\$26,044.84	\$0.00	\$26,044.84	\$0.00	0%
A - 649	\$88,857.40	\$0.00	\$88,857.40	\$0.00	\$88,857.40	\$0.00	0%
A - 650	\$7,830.00	\$0.00	\$7,830.00	\$0.00	\$7,830.00	\$0.00	0%
A - 651	\$2,736.62	\$0.00	\$2,736.62	\$0.00	\$2,736.62	\$0.00	0%
A - 652	\$50,497.15	\$0.00	\$50,497.15	\$0.00	\$50,497.15	\$0.00	0%
A - 653	\$17,245.00	\$5,311.98	\$17,865.00	\$5,931.98	\$17,245.00	\$5,311.98	31%
A - 654	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 655	\$162,000.00	\$0.00	\$162,000.00	\$0.00	\$162,000.00	\$0.00	0%
A - 656	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 657	\$20,000.00	\$8,988.42	\$20,000.00	\$8,988.42	\$20,000.00	\$8,988.42	45%
A - 658	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 659	\$200,000.00	\$35,711.00	\$200,000.00	\$35,711.00	\$200,000.00	\$35,711.00	18%
A - 660	\$150,000.00	\$0.00	\$160,000.00	\$17,116.00	\$142,884.00	\$0.00	0%
A - 661	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 662	\$125,000.00	\$18,725.00	\$125,000.00	\$18,725.00	\$109,492.00	\$3,217.00	3%
A - 663	\$65,354.94	\$0.00	\$65,354.94	\$0.00	\$65,354.94	\$0.00	0%
A - 664	\$120,000.00	\$12,012.00	\$120,000.00	\$12,012.00	\$120,000.00	\$12,012.00	10%
A - 665	\$50,000.00	\$15,508.00	\$50,000.00	\$15,508.00	\$50,000.00	\$15,508.00	31%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 666	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 667	\$29,068.02	\$29,661.82	\$29,068.02	\$29,661.82	\$29,068.02	\$29,661.82	102%
A - 668	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 669	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 670	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 671	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 672	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 673	\$41,049.89	\$0.00	\$41,049.89	\$0.00	\$41,049.89	\$0.00	0%
A - 675	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 676	\$101,226.74	\$11,886.00	\$101,226.74	\$11,886.74	\$90,226.00	\$886.00	1%
A - 677	\$11,000.00	\$2,200.00	\$11,000.00	\$2,200.00	\$11,000.00	\$2,200.00	20%
A - 678	\$50,000.00	\$2,130.00	\$50,000.00	\$2,130.00	\$50,000.00	\$2,130.00	4%
A - 679	\$6,064.55	\$0.00	\$6,064.55	\$0.00	\$6,064.55	\$0.00	0%
A - 680	\$75,000.00	\$18,663.00	\$75,000.00	\$18,663.00	\$75,000.00	\$18,663.00	25%
A - 681	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	0%
A - 682	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 683	\$340,000.00	\$192,919.47	\$340,000.00	\$192,919.47	\$340,000.00	\$192,919.47	57%
A - 684	\$32,846.63	\$19,651.04	\$32,846.63	\$19,651.04	\$32,846.63	\$19,651.04	60%
A - 685	\$69,860.51	\$23,011.04	\$69,860.51	\$23,011.04	\$64,210.51	\$17,561.04	27%
A - 686	\$32,500.00	\$0.00	\$32,500.00	\$0.00	\$32,500.00	\$0.00	0%
A - 687	\$80,438.28	\$0.00	\$80,438.82	\$0.00	\$80,438.82	\$0.00	0%
A - 688	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 689	\$230,000.00	\$111,175.76	\$230,000.00	\$111,175.76	\$230,000.00	\$111,175.76	48%
A - 690	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 691	\$86,963.31	\$0.00	\$86,963.31	\$0.00	\$86,963.31	\$0.00	0%
A - 692	\$578,870.00	\$0.00	\$578,870.00	\$0.00	\$578,870.00	\$0.00	0%
A - 693	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 694	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 695	\$70,000.00	\$12,058.59	\$70,000.00	\$12,058.59	\$70,000.00	\$12,058.59	17%
A - 696	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 697	\$358,967.27	\$0.00	\$358,967.27	\$0.00	\$358,967.27	\$0.00	0%
A - 699	\$279,838.35	\$60,292.94	\$279,138.35	\$60,292.94	\$218,845.41	\$0.00	0%
A - 700	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	0%
A - 701	\$46,767.00	\$0.00	\$46,767.00	\$0.00	\$46,767.00	\$0.00	0%
A - 702	\$257,883.03	\$0.00	\$257,883.03	\$0.00	\$257,883.03	\$0.00	0%
A - 705	\$57,500.00	\$0.00	\$57,500.00	\$0.00	\$57,500.00	\$0.00	0%
A - 706	\$18,485.45	\$13,725.11	\$18,485.45	\$0.00	\$18,485.45	\$0.00	0%
A - 707	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$0.00	0%
A - 708	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$0.00	0%
A - 709	\$18,163.09	\$0.00	\$18,163.09	\$0.00	\$18,163.09	\$0.00	0%
A - 710	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 711	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 712	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 713	\$5,000.00	\$589.00	\$5,000.00	\$589.00	\$5,000.00	\$589.00	12%
A - 714	\$6,500.16	\$0.00	\$6,500.16	\$0.00	\$6,500.16	\$0.00	0%
A - 715	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 716	\$20,000.00	\$12,058.59	\$20,000.00	\$12,058.59	\$20,000.00	\$12,058.59	60%
A - 717	\$111,500.00	\$30,648.02	\$111,500.00	\$31,184.02	\$86,000.00	\$5,684.02	7%
A - 718	\$22,500.00	\$3,701.84	\$22,500.00	\$3,707.54	\$22,500.00	\$3,707.54	16%
A - 719	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 721	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 722	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 723	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 724	\$21,152.70	\$0.00	\$21,152.70	\$0.00	\$21,152.70	\$0.00	0%
A - 725	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 728	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 729	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 730	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 731	\$30,858.11	\$0.00	\$30,858.11	\$0.00	\$30,858.11	\$0.00	0%
A - 732	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 733	\$13,432.94	\$0.00	\$13,432.94	\$0.00	\$13,432.94	\$0.00	0%
A - 734	\$72,132.00	\$14,665.07	\$72,132.00	\$14,665.07	\$72,132.00	\$14,665.07	20%
A - 735	\$6,500.00	\$0.00	\$6,500.00	\$0.00	\$6,500.00	\$0.00	0%
A - 736	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 737	\$40,000.00	\$19,800.00	\$40,000.00	\$19,800.00	\$40,000.00	\$19,800.00	50%
A - 738	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 739	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 740	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 741	\$450,000.00	\$0.00	\$450,000.00	\$0.00	\$450,000.00	\$0.00	0%
A - 742	\$26,814.73	\$0.00	\$26,814.73	\$0.00	\$26,814.73	\$0.00	0%
A - 743	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 744	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 745	\$110,000.00	\$74,558.59	\$110,000.00	\$74,558.59	\$110,000.00	\$74,558.59	68%
A - 747	\$44,066.15	\$0.00	\$44,066.15	\$0.00	\$44,066.15	\$0.00	0%
A - 748	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 749	\$290,000.00	\$0.00	\$290,000.00	\$0.00	\$290,000.00	\$0.00	0%
A - 750	\$328,993.96	\$0.00	\$328,993.96	\$0.00	\$328,993.96	\$0.00	0%
A - 751	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 752	\$124,658.59	\$24,787.00	\$124,658.59	\$24,787.00	\$124,658.59	\$24,787.00	20%
A - 753	\$25,551.82	\$0.00	\$25,551.82	\$0.00	\$25,551.82	\$0.00	0%
A - 754	\$20,000.00	\$13,688.94	\$20,000.00	\$13,688.94	\$10,000.00	\$3,688.94	37%
A - 756	\$10,500.00	\$0.00	\$10,500.00	\$0.00	\$10,500.00	\$0.00	0%
A - 757	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	\$0.00	0%
A - 758	\$139,150.00	\$33,904.53	\$139,150.00	\$33,904.53	\$105,245.47	\$0.00	0%
A - 759	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 760	\$156,400.00	\$129,587.21	\$156,400.00	\$129,587.21	\$131,129.11	\$104,316.32	80%
A - 763	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 765	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 766	\$31,000.00	\$0.00	\$31,000.00	\$0.00	\$31,000.00	\$0.00	0%
A - 767	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 768	\$105,158.06	\$14,000.00	\$105,158.06	\$14,000.00	\$105,158.06	\$14,000.00	13%
A - 769	\$29,062.38	\$0.00	\$29,062.38	\$0.00	\$29,062.38	\$0.00	0%
A - 770	\$5,055.97	\$0.00	\$5,055.97	\$0.00	\$5,055.97	\$0.00	0%
A - 771	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 772	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 773	\$118,368.34	\$0.00	\$118,368.34	\$0.00	\$118,368.34	\$0.00	0%
A - 774	\$127,623.21	\$0.00	\$127,623.21	\$0.00	\$127,623.21	\$0.00	0%
A - 775	\$127,867.96	\$38,036.53	\$127,867.96	\$38,036.53	\$127,856.02	\$36,024.59	30%
A - 776	\$39,760.27	\$0.00	\$39,760.27	\$0.00	\$39,760.27	\$0.00	0%
A - 777	\$105,668.02	\$38,036.53	\$105,668.02	\$38,036.53	\$105,656.08	\$38,024.59	36%
A - 779	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 780	\$25,181.50	\$0.00	\$25,181.50	\$0.00	\$25,181.50	\$0.00	0%
A - 781	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 782	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 783	\$78,720.00	\$55,000.00	\$78,720.00	\$55,000.00	\$75,000.00	\$51,280.00	68%
A - 784	\$129,992.50	\$24,201.82	\$129,992.50	\$24,201.82	\$129,992.50	\$24,201.82	19%
A - 785	\$115,000.00	\$0.00	\$115,000.00	\$0.00	\$115,000.00	\$0.00	0%
A - 786	\$26,623.27	\$0.00	\$26,623.27	\$0.00	\$26,623.27	\$0.00	0%
A - 787	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 788	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 789	\$41,560.00	\$12,281.43	\$41,560.00	\$12,281.43	\$41,560.00	\$12,281.43	30%
A - 790	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 791	\$13,770.00	\$0.00	\$13,770.00	\$0.00	\$13,770.00	\$0.00	0%
A - 792	\$13,672.00	\$0.00	\$13,672.00	\$0.00	\$13,672.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 793	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 794	\$50,000.00	\$5,000.00	\$50,000.00	\$5,000.00	\$50,000.00	\$5,000.00	10%
A - 795	\$30,000.00	\$11,909.57	\$30,000.00	\$11,909.57	\$30,000.00	\$11,909.57	40%
A - 796	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 797	\$32,303.14	\$6,628.56	\$32,303.14	\$6,628.56	\$32,303.14	\$6,628.56	21%
A - 798	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 799	\$50,000.00	\$5,000.00	\$50,000.00	\$5,000.00	\$45,000.00	\$0.00	0%
A - 800	\$50,000.00	\$20,000.00	\$50,000.00	\$20,000.00	\$50,000.00	\$20,000.00	40%
A - 802	\$60,000.00	\$1,708.09	\$60,000.00	\$1,708.09	\$60,000.00	\$1,708.09	3%
A - 803	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 804	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 805	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 807	\$483,000.00	\$100,000.00	\$483,000.00	\$100,000.00	\$483,000.00	\$100,000.00	21%
A - 808	\$120,000.00	\$68,954.55	\$120,000.00	\$68,954.55	\$91,550.82	\$40,505.37	44%
A - 809	\$225,000.00	\$0.00	\$225,000.00	\$0.00	\$225,000.00	\$0.00	0%
A - 810	\$20,000.00	\$5,613.09	\$20,000.00	\$5,613.09	\$20,000.00	\$5,613.09	28%
A - 811	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 812	\$60,000.00	\$25,000.00	\$60,000.00	\$25,000.00	\$60,000.00	\$25,000.00	42%
A - 813	\$10,000.00	\$3,000.00	\$10,000.00	\$3,000.00	\$10,000.00	\$3,000.00	30%
A - 814	\$140,000.00	\$0.00	\$140,000.00	\$0.00	\$140,000.00	\$0.00	0%
A - 815	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 816	\$20,000.00	\$9,800.00	\$20,000.00	\$9,800.00	\$20,000.00	\$9,800.00	49%
A - 817	\$599,197.10	\$326,786.55	\$599,197.10	\$326,716.55	\$510,992.10	\$238,511.55	47%
A - 818	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 820	\$120,000.00	\$62,500.00	\$120,000.00	\$62,500.00	\$70,000.00	\$12,500.00	18%
A - 821	\$175,000.00	\$20,000.00	\$175,000.00	\$20,000.00	\$175,000.00	\$20,000.00	11%
A - 822	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 823	\$17,373.84	\$0.00	\$17,373.84	\$0.00	\$17,373.84	\$0.00	0%
A - 824	\$10,000.00	\$2,100.00	\$10,000.00	\$2,100.00	\$10,000.00	\$2,100.00	21%
A - 825	\$100,000.00	\$75,000.00	\$100,000.00	\$75,000.00	\$100,000.00	\$75,000.00	75%
A - 826	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 827	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	100%
A - 828	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 829	\$10,000.00	\$2,000.00	\$10,000.00	\$2,000.00	\$10,000.00	\$2,000.00	20%
A - 830	\$165,000.00	\$0.00	\$165,000.00	\$0.00	\$165,000.00	\$0.00	0%
A - 831	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 832	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 833	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 834	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 835	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 837	\$175,000.00	\$0.00	\$175,000.00	\$0.00	\$175,000.00	\$0.00	0%
A - 838	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 839	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 840	\$112,800.00	\$78,482.00	\$112,800.00	\$78,482.00	\$34,318.00	\$0.00	0%
A - 841	\$24,200.00	\$0.00	\$24,200.00	\$0.00	\$24,200.00	\$0.00	0%
A - 842	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 843	\$78,450.77	\$5,600.00	\$78,450.77	\$5,600.00	\$72,850.77	\$0.00	0%
A - 844	\$93,450.77	\$5,600.00	\$93,450.77	\$5,600.00	\$87,850.77	\$0.00	0%
A - 845	\$37,500.00	\$0.00	\$37,500.00	\$0.00	\$37,500.00	\$0.00	0%
A - 846	\$37,500.00	\$0.00	\$37,500.00	\$0.00	\$37,500.00	\$0.00	0%
A - 847	\$14,240.17	\$0.00	\$14,240.17	\$0.00	\$14,240.17	\$0.00	0%
A - 848	\$51,547.86	\$0.00	\$51,547.86	\$0.00	\$51,547.86	\$0.00	0%
A - 849	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 850	\$18,435.02	\$0.00	\$18,435.02	\$0.00	\$18,435.02	\$0.00	0%
A - 851	\$5,292.94	\$0.00	\$5,292.94	\$0.00	\$5,292.94	\$0.00	0%
A - 853	\$50,000.00	\$53,156.27	\$50,000.00	\$53,156.27	\$50,000.00	\$53,156.27	106%
A - 854	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 855	\$32,875.21	\$0.00	\$32,875.21	\$0.00	\$32,875.21	\$0.00	0%
A - 856	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	100%
A - 857	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	100%
A - 858	\$43,996.73	\$5,000.00	\$43,996.73	\$5,000.00	\$43,996.73	\$5,000.00	11%
A - 859	\$111,331.83	\$0.00	\$111,331.83	\$0.00	\$111,331.83	\$0.00	0%
A - 860	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 861	\$66,502.34	\$22,376.04	\$66,502.34	\$22,476.04	\$58,327.34	\$14,201.04	24%
A - 862	\$50,439.30	\$22,376.04	\$50,438.30	\$22,375.04	\$42,264.30	\$14,201.04	34%
A - 864	\$103,693.83	\$66,170.75	\$103,693.83	\$66,170.75	\$59,813.79	\$22,290.71	37%
A - 865	\$175,500.00	\$19,270.23	\$175,500.00	\$19,270.23	\$175,500.00	\$19,270.23	11%
A - 866	\$25,800.00	\$33,662.23	\$25,800.00	\$33,662.23	\$25,800.00	\$33,662.23	130%
A - 867	\$10,000.00	\$1,708.09	\$10,000.00	\$1,708.09	\$10,000.00	\$1,708.09	17%
A - 868	\$206,620.40	\$0.00	\$206,620.40	\$0.00	\$206,620.40	\$0.00	0%
A - 869	\$95,000.00	\$71,800.00	\$95,000.00	\$71,800.00	\$85,000.00	\$61,800.00	73%
A - 870	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0%
A - 871	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 872	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 873	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 874	\$22,000.00	\$9,861.06	\$22,000.00	\$9,861.06	\$16,250.00	\$4,111.06	25%
A - 875	\$105,000.00	\$29,925.00	\$105,000.00	\$29,925.00	\$105,000.00	\$29,925.00	29%
A - 876	\$87,500.00	\$0.00	\$87,500.00	\$0.00	\$87,500.00	\$0.00	100%
A - 877	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 878	\$1,432,524.60	\$664,250.00	\$1,432,524.60	\$664,250.00	\$838,384.60	\$70,110.00	8%
A - 879	\$5,295.00	\$55.14	\$5,295.00	\$55.14	\$5,295.00	\$55.14	1%
A - 880	\$5,295.00	\$55.14	\$5,295.00	\$55.14	\$5,295.00	\$55.14	1%
A - 881	\$5,295.00	\$55.14	\$5,295.00	\$55.14	\$5,295.00	\$55.14	1%
A - 883	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 884	\$58,509.00	\$0.00	\$58,509.00	\$0.00	\$58,509.00	\$0.00	0%
A - 885	\$30,000.00	\$14,921.55	\$30,000.00	\$14,921.55	\$28,415.00	\$13,336.55	47%
A - 886	\$47,250.00	\$15,000.00	\$47,250.00	\$15,000.00	\$47,250.00	\$15,000.00	32%
A - 887	\$38,000.00	\$0.00	\$38,000.00	\$0.00	\$38,000.00	\$0.00	0%
A - 888	\$5,000.00	\$450.00	\$5,000.00	\$450.00	\$5,000.00	\$450.00	9%
A - 889	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 890	\$167,000.00	\$66,322.23	\$167,000.00	\$66,322.23	\$167,000.00	\$66,322.23	40%
A - 891	\$6,440.24	\$0.00	\$6,440.24	\$0.00	\$6,440.24	\$0.00	0%
A - 892	\$34,542.19	\$0.00	\$34,542.19	\$0.00	\$34,542.19	\$0.00	0%
A - 893	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 894	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 895	\$55,000.00	\$53,440.92	\$55,000.00	\$53,440.92	\$25,459.08	\$23,900.00	94%
A - 896	\$207,551.00	\$170,000.00	\$207,551.00	\$170,000.00	\$145,506.00	\$107,955.00	74%
A - 897	\$13,500.00	\$0.00	\$13,500.00	\$0.00	\$13,500.00	\$0.00	0%
A - 898	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	100%
A - 899	\$34,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 900	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 901	\$50,228.00	\$0.00	\$50,228.00	\$0.00	\$50,228.00	\$0.00	0%
A - 902	\$50,000.00	\$10,000.00	\$50,000.00	\$10,000.00	\$50,000.00	\$10,000.00	20%
A - 903	\$150,000.00	\$17,000.00	\$150,000.00	\$17,000.00	\$150,000.00	\$17,000.00	11%
A - 904	\$190,182.00	\$77,104.00	\$190,182.00	\$68,104.00	\$149,656.00	\$27,578.00	18%
A - 905	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00	0%
A - 906	\$75,000.00	\$49,580.55	\$75,000.00	\$49,580.45	\$53,304.05	\$27,884.50	52%
A - 907	\$32,852.57	\$0.00	\$32,852.57	\$0.00	\$32,852.57	\$0.00	0%
A - 908	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$0.00	0%
A - 909	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 910	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 911	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 912	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 913	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 914	\$60,000.00	\$66,892.73	\$60,000.00	\$66,892.73	\$60,000.00	\$66,892.73	111%
A - 915	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 916	\$44,000.00	\$0.00	\$44,000.00	\$0.00	\$44,000.00	\$0.00	0%
A - 917	\$65,700.00	\$0.00	\$65,700.00	\$0.00	\$65,700.00	\$0.00	0%
A - 918	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 919	\$41,249.09	\$0.00	\$41,249.09	\$0.00	\$41,249.09	\$0.00	0%
A - 920	\$11,500.00	\$0.00	\$11,500.00	\$0.00	\$11,500.00	\$0.00	0%
A - 921	\$20,000.00	\$2,704.00	\$20,000.00	\$2,704.00	\$20,000.00	\$2,704.00	14%
A - 922	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	0%
A - 924	\$15,000.00	\$2,468.50	\$15,000.00	\$2,468.50	\$13,731.50	\$1,200.00	9%
A - 925	\$300,000.00	\$188,626.24	\$300,000.00	\$188,626.24	\$300,000.00	\$188,626.24	63%
A - 927	\$976,859.96	\$828,019.38	\$976,859.96	\$828,019.38	\$337,166.62	\$188,926.04	56%
A - 928	\$225,000.00	\$248,000.00	\$225,000.00	\$248,000.00	\$225,000.00	\$248,000.00	110%
A - 929	\$25,000.00	\$21,309.20	\$25,000.00	\$21,309.20	\$19,254.50	\$15,563.70	81%
A - 930	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 931	\$61,490.72	\$0.00	\$61,490.72	\$0.00	\$61,490.72	\$0.00	0%
A - 933	\$59,000.00	\$45,605.56	\$59,000.00	\$45,605.56	\$41,356.17	\$27,961.73	68%
A - 934	\$35,000.00	\$19,150.00	\$35,000.00	\$19,150.00	\$18,350.00	\$2,500.00	14%
A - 935	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 937	\$75,000.00	\$33,285.06	\$75,000.00	\$33,285.06	\$41,714.94	\$0.00	0%
A - 940	\$32,000.00	\$0.00	\$32,000.00	\$0.00	\$32,000.00	\$0.00	0%
A - 941	\$126,277.64	\$0.00	\$126,277.64	\$0.00	\$126,277.64	\$0.00	0%
A - 942	\$17,000.00	\$0.00	\$17,000.00	\$0.00	\$17,000.00	\$0.00	0%
A - 943	\$61,468.50	\$0.00	\$61,468.50	\$0.00	\$61,468.50	\$0.00	0%
A - 944	\$48,637.50	\$13,200.00	\$48,637.50	\$13,200.00	\$35,437.50	\$0.00	0%
A - 945	\$232,000.00	\$27,500.00	\$232,000.00	\$27,500.00	\$204,500.00	\$0.00	0%
A - 946	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 947	\$50,000.00	\$15,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 948	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 949	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 950	\$87,475.98	\$0.00	\$87,475.98	\$0.00	\$87,475.98	\$0.00	0%
A - 951	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 952	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 953	\$71,102.11	\$2,000.00	\$71,102.11	\$2,000.00	\$71,102.11	\$2,000.00	3%
A - 954	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 955	\$526,329.87	\$0.00	\$526,329.87	\$0.00	\$526,329.87	\$0.00	0%
A - 956	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 957	\$16,029.32	\$0.00	\$16,029.00	\$0.00	\$16,029.00	\$0.00	0%
A - 958	\$110,000.00	\$100,000.00	\$110,000.00	\$100,000.00	\$80,000.00	\$50,000.00	83%
A - 959	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 960	\$150,000.00	\$25,000.00	\$150,000.00	\$25,000.00	\$125,000.00	\$0.00	0%
A - 962	\$5,000.00	\$500.00	\$5,000.00	\$500.00	\$5,000.00	\$500.00	10%
A - 964	\$40,000.00	\$12,058.59	\$40,000.00	\$12,058.59	\$40,000.00	\$12,058.59	30%
A - 965	\$35,134.01	\$11,629.30	\$35,134.01	\$11,629.30	\$29,534.01	\$6,029.30	20%
A - 966	\$110,000.00	\$18,000.00	\$110,000.00	\$18,000.00	\$92,000.00	\$0.00	0%
A - 967	\$90,000.00	\$8,128.36	\$90,000.00	\$8,128.36	\$83,579.73	\$1,708.09	2%
A - 968	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$0.00	0%
A - 969	\$52,500.00	\$6,842.31	\$40,000.00	\$6,842.31	\$40,000.00	\$6,842.31	17%
A - 970	\$228,898.10	\$0.00	\$228,898.10	\$0.00	\$228,898.10	\$0.00	0%
A - 971	\$80,888.41	\$9,985.91	\$80,888.41	\$9,985.91	\$79,548.41	\$8,645.91	11%
A - 972	\$70,000.00	\$17,653.00	\$70,000.00	\$17,653.00	\$70,000.00	\$17,653.00	25%
A - 973	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 974	\$350,786.00	\$314,193.00	\$350,786.00	\$314,193.00	\$300,786.00	\$264,193.00	88%
A - 975	\$80,000.00	\$40,902.08	\$80,000.00	\$40,902.08	\$80,000.00	\$40,902.08	51%
A - 976	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 977	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 978	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 979	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 980	\$177,050.19	\$38,173.86	\$177,050.19	\$38,173.86	\$138,876.33	\$0.00	0%
A - 981	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 982	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 984	\$90,000.00	\$5,472.50	\$90,000.00	\$5,472.50	\$84,527.50	\$0.00	0%
A - 985	\$169,500.00	\$27,668.54	\$169,500.00	\$27,668.48	\$166,138.02	\$24,306.50	15%
A - 986	\$90,000.00	\$26,000.00	\$90,000.00	\$26,000.00	\$90,000.00	\$26,000.00	29%
A - 987	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	\$0.00	0%
A - 989	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	0%
A - 990	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 991	\$315,863.00	\$0.00	\$315,863.00	\$0.00	\$315,863.00	\$0.00	0%
A - 992	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 993	\$35,000.00	\$15,000.00	\$35,000.00	\$15,000.00	\$25,000.00	\$5,000.00	20%
A - 995	\$35,172.12	\$16,806.23	\$35,172.12	\$16,806.23	\$21,000.00	\$2,634.11	13%
A - 996	\$240,000.00	\$222,977.73	\$240,000.00	\$222,977.73	\$146,855.00	\$129,832.73	88%
A - 997	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 998	\$35,966.66	\$0.00	\$35,966.66	\$0.00	\$35,966.66	\$0.00	0%
A - 999	\$75,000.00	\$33,521.40	\$75,000.00	\$33,521.40	\$50,000.00	\$8,521.40	17%
A - 1000	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1001	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0%
A - 1002	\$157,000.00	\$0.00	\$157,500.00	\$0.00	\$157,500.00	\$0.00	0%
A - 1003	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	0%
A - 1004	\$45,931.92	\$0.00	\$45,931.92	\$0.00	\$45,931.92	\$0.00	0%
A - 1005	\$50,000.00	\$25,000.00	\$50,000.00	\$25,000.00	\$50,000.00	\$25,000.00	50%
A - 1006	\$323,000.00	\$38,557.00	\$323,000.00	\$38,557.00	\$284,443.00	\$0.00	0%
A - 1007	\$500,201.59	\$0.00	\$500,201.59	\$0.00	\$500,201.59	\$0.00	0%
A - 1008	\$14,563.08	\$700.00	\$14,563.08	\$700.00	\$13,863.08	\$0.00	0%
A - 1009	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1010	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1011	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 1012	\$240,000.00	\$185,292.94	\$240,000.00	\$185,292.94	\$240,000.00	\$185,292.94	77%
A - 1013	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1014	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1015	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1016	\$153,700.84	\$24,117.18	\$153,700.84	\$24,117.18	\$129,583.66	\$0.00	0%
A - 1017	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1018	\$65,000.00	\$25,000.00	\$65,000.00	\$25,000.00	\$40,000.00	\$0.00	0%
A - 1020	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 1021	\$12,612.08	\$0.00	\$12,612.08	\$0.00	\$12,612.08	\$0.00	0%
A - 1022	\$19,229.03	\$0.00	\$19,299.03	\$0.00	\$19,299.03	\$0.00	0%
A - 1023	\$2,377,686.59	\$0.00	\$2,377,686.59	\$0.00	\$2,377,686.59	\$0.00	0%
A - 1024	\$60,580.27	\$0.00	\$60,580.27	\$0.00	\$60,580.27	\$0.00	0%
A - 1025	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1026	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1027	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1028	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1029	\$31,007.00	\$5,000.00	\$31,007.00	\$3,500.00	\$31,007.00	\$3,500.00	11%
A - 1030	\$194,000.00	\$62,369.00	\$194,000.00	\$62,369.00	\$154,000.00	\$22,369.00	15%
A - 1033	\$37,895.41	\$18,927.37	\$37,895.41	\$18,927.37	\$30,640.81	\$11,672.77	38%
A - 1034	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1035	\$14,690.52	\$0.00	\$14,690.52	\$0.00	\$14,690.52	\$0.00	0%
A - 1036	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	0%
A - 1037	\$135,000.00	\$29,994.41	\$135,000.00	\$29,500.00	\$105,500.00	\$0.00	0%
A - 1038	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 1039	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1040	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1041	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1042	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00	0%
A - 1043	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1044	\$22,000.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$0.00	0%
A - 1045	\$105,000.00	\$121,825.01	\$105,000.00	\$121,825.01	\$45,675.00	\$62,500.01	137%
A - 1046	\$44,000.00	\$0.00	\$44,000.00	\$0.00	\$44,000.00	\$0.00	0%
A - 1047	\$22,000.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$0.00	0%
A - 1048	\$155,000.00	\$110,528.05	\$155,000.00	\$110,528.05	\$108,830.00	\$64,358.05	59%
A - 1049	\$23,000.00	\$7,707.16	\$23,000.00	\$7,707.16	\$19,000.00	\$3,707.16	20%
A - 1050	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1051	\$40,000.00	\$23,416.18	\$40,000.00	\$23,416.18	\$40,000.00	\$23,416.18	59%
A - 1052	\$40,000.00	\$3,000.00	\$40,000.00	\$3,000.00	\$40,000.00	\$3,000.00	8%
A - 1053	\$210,848.32	\$17,742.59	\$210,848.32	\$17,742.59	\$193,105.73	\$0.00	0%
A - 1054	\$10,000.00	\$8,105.31	\$10,000.00	\$8,153.31	\$10,000.00	\$8,153.31	82%
A - 1055	\$170,000.00	\$76,732.05	\$170,000.00	\$76,732.05	\$170,000.00	\$76,732.05	45%
A - 1056	\$10,745.50	\$5,745.51	\$10,745.50	\$5,745.51	\$5,000.00	\$0.01	0%
A - 1057	\$67,300.00	\$0.00	\$67,300.00	\$0.00	\$67,300.00	\$0.00	0%
A - 1058	\$122,729.04	\$50,000.00	\$122,729.04	\$50,000.00	\$122,729.04	\$50,000.00	41%
A - 1059	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1060	\$34,908.08	\$0.00	\$34,908.08	\$0.00	\$34,908.08	\$0.00	0%
A - 1061	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1062	\$100,000.00	\$80,126.00	\$100,000.00	\$80,126.00	\$100,000.00	\$80,126.00	80%
A - 1063	\$67,764.57	\$20,962.19	\$67,764.57	\$20,962.19	\$67,764.57	\$20,962.19	31%
A - 1064	\$100,000.00	\$154,744.00	\$100,000.00	\$154,744.00	\$100,000.00	\$154,744.00	155%
A - 1065	\$251,482.73	\$0.00	\$251,482.73	\$0.00	\$251,482.73	\$0.00	0%
A - 1066	\$19,641.92	\$0.00	\$19,641.92	\$0.00	\$19,641.92	\$0.00	0%
A - 1067	\$140,000.00	\$131,876.00	\$140,000.00	\$131,876.00	\$90,000.00	\$81,876.00	91%
A - 1068	\$264,301.10	\$37,967.00	\$264,301.10	\$37,967.00	\$226,334.10	\$0.00	0%
A - 1069	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1070	\$40,000.00	\$27,571.72	\$40,000.00	\$27,571.72	\$40,000.00	\$27,571.72	69%
A - 1071	\$4,889.00	\$0.00	\$4,889.00	\$0.00	\$4,889.00	\$0.00	0%
A - 1072	\$480,000.00	\$0.00	\$480,000.00	\$0.00	\$480,000.00	\$0.00	0%
A - 1073	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	0%
A - 1074	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$14,000.00	\$0.00	0%
A - 1075	\$30,000.00	\$4,717.50	\$30,000.00	\$4,717.50	\$30,000.00	\$4,717.50	16%
A - 1076	\$30,072.61	\$0.00	\$30,072.61	\$0.00	\$30,072.61	\$0.00	0%
A - 1077	\$40,000.00	\$4,480.59	\$40,000.00	\$4,480.59	\$38,427.50	\$2,908.09	8%
A - 1078	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1079	\$38,200.00	\$13,399.61	\$38,200.00	\$13,399.61	\$38,200.00	\$13,399.61	35%
A - 1080	\$189,684.66	\$13,399.61	\$189,684.66	\$13,399.61	\$189,684.66	\$13,399.61	7%
A - 1081	\$9,100.00	\$0.00	\$9,100.00	\$0.00	\$9,100.00	\$0.00	0%
A - 1082	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1083	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1084	\$118,680.00	\$0.00	\$118,680.00	\$0.00	\$118,680.00	\$0.00	0%
A - 1085	\$40,000.00	\$5,975.00	\$40,000.00	\$5,975.00	\$40,000.00	\$5,975.00	15%
A - 1086	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00	0%
A - 1087	\$350,000.00	\$407,975.00	\$350,000.00	\$407,975.00	\$250,000.00	\$307,975.00	123%
A - 1088	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	0%
A - 1089	\$60,000.00	\$20,000.00	\$60,000.00	\$20,000.00	\$60,000.00	\$20,000.00	33%
A - 1090	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1091	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1092	\$57,631.39	\$52,174.03	\$57,631.39	\$0.00	\$57,631.39	\$0.00	0%
A - 1093	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 1094	\$323,809.04	\$7,310.00	\$323,809.04	\$7,310.00	\$319,809.04	\$3,310.00	1%
A - 1095	\$62,041.00	\$0.00	\$62,041.00	\$0.00	\$62,041.00	\$0.00	0%
A - 1096	\$56,582.00	\$0.00	\$56,582.00	\$0.00	\$56,582.00	\$0.00	0%
A - 1097	\$17,600.15	\$0.00	\$17,600.15	\$0.00	\$17,600.15	\$0.00	0%
A - 1098	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1099	\$53,127.00	\$0.00	\$53,127.00	\$0.00	\$53,127.00	\$0.00	0%
A - 1100	\$9,545.40	\$0.00	\$9,545.40	\$0.00	\$9,545.40	\$0.00	0%
A - 1101	\$128,000.00	\$0.00	\$128,000.00	\$0.00	\$128,000.00	\$0.00	0%
A - 1102	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1103	\$92,000.00	\$49,000.00	\$92,000.00	\$49,000.00	\$92,000.00	\$49,000.00	53%
A - 1104	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1105	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1106	\$600,148.57	\$171,971.58	\$600,148.57	\$171,971.58	\$560,148.57	\$131,971.58	24%
A - 1107	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1108	\$300,000.00	\$20,000.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 1109	\$18,000.00	\$5,500.00	\$18,000.00	\$11,000.00	\$12,500.00	\$5,500.00	44%
A - 1110	\$886,909.20	\$769,530.31	\$886,909.20	\$769,530.31	\$256,900.00	\$139,521.11	54%
A - 1111	\$46,000.00	\$19,528.00	\$46,000.00	\$19,528.00	\$26,372.00	\$0.00	0%
A - 1112	\$22,000.00	\$11,696.16	\$22,000.00	\$11,696.00	\$11,500.00	\$1,196.00	10%
A - 1113	\$54,018.14	\$0.00	\$54,018.14	\$0.00	\$54,018.14	\$0.00	0%
A - 1114	\$14,000.00	\$2,800.00	\$14,000.00	\$2,800.00	\$14,000.00	\$2,800.00	20%
A - 1115	\$203,709.79	\$0.00	\$203,709.79	\$0.00	\$203,709.79	\$0.00	0%
A - 1116	\$4,977.74	\$0.00	\$4,977.74	\$0.00	\$4,977.74	\$0.00	0%
A - 1117	\$14,571.34	\$0.00	\$14,571.34	\$0.00	\$14,571.34	\$0.00	0%
A - 1118	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1119	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1120	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1121	\$30,000.00	\$24,976.61	\$30,000.00	\$24,976.00	\$20,000.00	\$14,976.00	75%
A - 1122	\$90,000.00	\$52,295.00	\$90,000.00	\$52,295.00	\$62,775.00	\$25,070.00	40%
A - 1123	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1124	\$19,336.58	\$0.00	\$19,336.58	\$0.00	\$19,336.58	\$0.00	0%
A - 1125	\$220,000.00	\$61,295.39	\$220,000.00	\$61,295.39	\$214,300.00	\$55,595.39	26%
A - 1126	\$74,086.79	\$0.00	\$74,086.79	\$0.00	\$74,086.79	\$0.00	0%
A - 1127	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1128	\$322,500.00	\$289,800.00	\$322,500.00	\$291,450.00	\$322,500.00	\$291,450.00	90%
A - 1129	\$91,836.58	\$21,450.00	\$91,836.58	\$21,450.00	\$87,500.00	\$17,113.42	20%
A - 1132	\$38,324.57	\$0.00	\$38,324.57	\$0.00	\$38,324.57	\$0.00	0%
A - 1133	\$85,000.00	\$45,598.40	\$85,000.00	\$45,598.40	\$63,518.78	\$24,117.18	38%
A - 1134	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1135	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 1136	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 1137	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	0%
A - 1138	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 1139	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1140	\$105,000.00	\$43,484.75	\$105,000.00	\$43,484.75	\$80,000.00	\$18,484.75	23%
A - 1141	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 1142	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	0%
A - 1143	\$420,000.00	\$960,000.00	\$227,000.00	\$1,094,178.00	\$150,000.00	\$1,017,178.00	678%
A - 1144	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1145	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1146	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1147	\$338,648.00	\$0.00	\$338,648.00	\$0.00	\$338,648.00	\$0.00	0%
A - 1148	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	0%
A - 1149	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1150	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1151	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1152	\$138,000.00	\$21,705.46	\$138,000.00	\$21,705.46	\$138,000.00	\$21,705.46	16%
A - 1153	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 1154	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1156	\$209,236.04	\$95,912.48	\$209,236.04	\$95,912.48	\$113,323.56	\$0.00	0%
A - 1158	\$140,552.36	\$111,572.13	\$140,552.36	\$111,572.13	\$83,860.86	\$54,880.63	65%
A - 1159	\$163,354.46	\$111,572.05	\$163,354.46	\$111,572.05	\$123,162.96	\$71,380.55	58%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1160	\$300,500.00	\$181,750.00	\$300,500.00	\$181,750.00	\$300,500.00	\$181,750.00	60%
A - 1162	\$50,000.00	\$37,767.59	\$50,000.00	\$37,767.59	\$50,000.00	\$37,767.59	76%
A - 1163	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1164	\$107,017.34	\$0.00	\$107,017.34	\$0.00	\$107,017.34	\$0.00	0%
A - 1165	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1166	\$17,220.07	\$0.00	\$17,220.07	\$0.00	\$17,220.07	\$0.00	0%
A - 1167	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 1168	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 1169	\$40,000.00	\$37,588.94	\$40,000.00	\$37,588.94	\$40,000.00	\$37,588.94	94%
A - 1170	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1171	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1172	\$7,598.00	\$0.00	\$7,598.00	\$0.00	\$7,598.00	\$0.00	0%
A - 1173	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 1174	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1175	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1176	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1178	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0%
A - 1179	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1180	\$27,820.94	\$0.00	\$27,820.94	\$0.00	\$27,820.94	\$0.00	0%
A - 1181	\$63,581.50	\$0.00	\$63,581.50	\$0.00	\$63,581.50	\$0.00	0%
A - 1182	\$16,434.35	\$0.00	\$16,434.35	\$0.00	\$16,434.35	\$0.00	0%
A - 1183	\$7,165.00	\$0.00	\$7,165.00	\$0.00	\$7,165.00	\$0.00	0%
A - 1184	\$27,512.10	\$0.00	\$27,512.10	\$0.00	\$27,512.10	\$0.00	0%
A - 1185	\$8,906.39	\$0.00	\$8,906.39	\$0.00	\$8,906.39	\$0.00	0%
A - 1186	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1187	\$80,000.00	\$24,117.18	\$80,000.00	\$24,117.18	\$80,000.00	\$24,117.18	30%
A - 1188	\$29,368.36	\$0.00	\$29,368.36	\$0.00	\$29,368.36	\$0.00	0%
A - 1189	\$275,000.00	\$0.00	\$275,000.00	\$0.00	\$275,000.00	\$0.00	0%
A - 1190	\$59,514.32	\$0.00	\$59,514.32	\$0.00	\$59,514.32	\$0.00	0%
A - 1191	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1192	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1193	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1194	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1195	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1196	\$200,554.99	\$0.00	\$200,554.99	\$0.00	\$200,554.99	\$0.00	0%
A - 1197	\$25,000.00	\$4,368.00	\$25,000.00	\$4,368.00	\$25,000.00	\$4,368.00	17%
A - 1198	\$37,136.54	\$0.00	\$37,136.54	\$0.00	\$37,136.54	\$0.00	0%
A - 1199	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1200	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1201	\$13,937.37	\$0.00	\$13,937.37	\$0.00	\$13,937.37	\$0.00	0%
A - 1203	\$190,833.89	\$0.00	\$190,833.89	\$0.00	\$190,833.89	\$0.00	0%
A - 1204	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1205	\$38,000.00	\$0.00	\$38,000.00	\$0.00	\$38,000.00	\$0.00	0%
A - 1206	\$45,000.00	\$23,900.00	\$45,000.00	\$23,900.00	\$45,000.00	\$23,900.00	53%
A - 1207	\$50,036.00	\$0.00	\$50,036.00	\$0.00	\$50,036.00	\$0.00	0%
A - 1208	\$88,000.00	\$92,816.43	\$88,000.00	\$92,816.43	\$73,833.00	\$78,649.43	107%
A - 1209	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1210	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1215	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	0%
A - 1216	\$225,000.00	\$229,875.00	\$225,000.00	\$229,875.00	\$225,000.00	\$229,875.00	102%
A - 1217	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1218	\$10,000.00	\$12,600.00	\$10,000.00	\$12,600.00	\$10,000.00	\$12,600.00	126%
A - 1219	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00	0%
A - 1220	\$11,221.93	\$0.00	\$14,221.93	\$3,000.00	\$11,221.93	\$0.00	0%
A - 1221	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1222	\$78,135.70	\$3,000.00	\$78,135.70	\$3,000.00	\$75,135.70	\$0.00	0%
A - 1223	\$32,000.00	\$14,376.61	\$32,000.00	\$14,376.61	\$32,000.00	\$14,376.61	45%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1224	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1225	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1226	\$100,198.36	\$0.00	\$100,198.36	\$0.00	\$100,198.36	\$0.00	0%
A - 1227	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$8,500.00	\$0.00	0%
A - 1228	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 1229	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1230	\$78,346.61	\$0.00	\$78,346.61	\$0.00	\$78,346.61	\$0.00	0%
A - 1231	\$83,546.35	\$0.00	\$83,546.35	\$0.00	\$83,546.35	\$0.00	0%
A - 1232	\$54,963.00	\$0.00	\$54,963.00	\$0.00	\$54,963.00	\$0.00	0%
A - 1233	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 1234	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1235	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1236	\$118,000.00	\$119,908.45	\$118,000.00	\$119,908.45	\$70,053.32	\$71,961.77	103%
A - 1237	\$142,000.00	\$157,286.57	\$142,000.00	\$157,286.72	\$87,194.31	\$102,481.03	118%
A - 1239	\$600,000.00	\$1,310,000.00	\$600,000.00	\$1,310,000.00	\$600,000.00	\$1,310,000.00	218%
A - 1240	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1241	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1242	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1244	\$5,036.45	\$0.00	\$5,036.45	\$0.00	\$5,036.45	\$0.00	0%
A - 1245	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1246	\$10,000.00	\$6,029.29	\$10,000.00	\$6,029.29	\$10,000.00	\$6,029.29	60%
A - 1247	\$26,061.25	\$0.00	\$26,061.25	\$0.00	\$26,061.25	\$0.00	0%
A - 1248	\$550,000.00	\$394,185.00	\$550,000.00	\$394,185.00	\$550,000.00	\$394,185.00	72%
A - 1249	\$25,693.42	\$4,573.65	\$25,693.42	\$4,573.65	\$22,704.23	\$1,584.46	7%
A - 1250	\$10,000.00	\$3,063.96	\$10,000.00	\$3,063.96	\$10,000.00	\$3,063.96	31%
A - 1251	\$35,500.00	\$0.00	\$35,500.00	\$0.00	\$35,500.00	\$0.00	0%
A - 1252	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1253	\$136,300.00	\$0.00	\$136,300.00	\$0.00	\$136,300.00	\$0.00	0%
A - 1254	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 1255	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1256	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1257	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1258	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1260	\$80,693.42	\$1,584.46	\$80,693.42	\$4,573.65	\$77,704.23	\$1,584.46	2%
A - 1261	\$294,301.45	\$136,204.65	\$294,301.45	\$136,204.65	\$294,301.45	\$136,204.65	46%
A - 1262	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	0%
A - 1263	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1264	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1265	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1266	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1268	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1269	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1270	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1271	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 1272	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1273	\$73,547.12	\$0.00	\$73,547.12	\$0.00	\$73,547.12	\$0.00	0%
A - 1274	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1275	\$22,900.00	\$0.00	\$22,900.00	\$0.00	\$22,900.00	\$0.00	0%
A - 1276	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1277	\$607,752.00	\$41,250.00	\$607,752.00	\$41,250.00	\$566,502.00	\$0.00	0%
A - 1278	\$85,000.00	\$26,250.00	\$85,000.00	\$26,250.00	\$58,750.00	\$0.00	0%
A - 1279	\$50,291.91	\$29,081.98	\$50,291.91	\$29,081.98	\$27,118.02	\$5,908.09	22%
A - 1280	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1281	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1282	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1283	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1285	\$10,000.00	\$9,980.00	\$10,000.00	\$9,980.00	\$10,000.00	\$9,980.00	100%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1286	\$93,832.13	\$20,692.26	\$93,832.13	\$20,692.26	\$77,582.13	\$4,442.26	6%
A - 1287	\$15,263.34	\$0.00	\$15,263.34	\$0.00	\$15,263.34	\$0.00	0%
A - 1289	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1290	\$33,500.00	\$8,554.20	\$33,500.00	\$8,554.20	\$32,685.00	\$7,739.20	24%
A - 1291	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1292	\$105,000.00	\$58,493.00	\$105,000.00	\$58,493.00	\$55,000.00	\$8,493.00	15%
A - 1293	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1294	\$19,835.04	\$0.00	\$19,835.04	\$0.00	\$19,835.04	\$0.00	0%
A - 1295	\$38,657.83	\$0.00	\$38,657.83	\$0.00	\$38,657.83	\$0.00	0%
A - 1296	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1297	\$83,971.53	\$0.00	\$83,971.53	\$0.00	\$83,971.53	\$0.00	0%
A - 1298	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1299	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1300	\$220,000.00	\$92,933.41	\$220,000.00	\$92,933.41	\$210,250.00	\$83,183.41	40%
A - 1301	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1302	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1303	\$45,000.00	\$32,322.43	\$45,000.00	\$32,322.43	\$28,070.00	\$15,392.43	55%
A - 1304	\$112,493.74	\$17,875.00	\$112,493.74	\$17,875.00	\$94,618.74	\$0.00	0%
A - 1305	\$13,194.31	\$0.00	\$13,194.31	\$0.00	\$13,194.31	\$0.00	0%
A - 1307	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1308	\$118,737.05	\$102,833.26	\$118,737.05	\$102,833.26	\$112,706.07	\$96,802.28	86%
A - 1309	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1310	\$47,657.94	\$39,859.31	\$66,521.75	\$39,859.31	\$47,657.94	\$20,995.50	44%
A - 1311	\$50,500.12	\$0.00	\$50,500.12	\$0.00	\$50,500.12	\$0.00	0%
A - 1312	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1313	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1314	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1315	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1316	\$108,000.00	\$0.00	\$108,000.00	\$0.00	\$108,000.00	\$0.00	0%
A - 1317	\$25,000.00	\$11,200.00	\$25,000.00	\$11,200.00	\$25,000.00	\$11,200.00	45%
A - 1318	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1320	\$31,500.00	\$14,907.92	\$31,500.00	\$14,907.92	\$20,000.00	\$3,407.92	17%
A - 1321	\$165,000.00	\$147,575.54	\$165,000.00	\$147,575.54	\$79,924.46	\$62,500.00	78%
A - 1322	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1323	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1324	\$453,000.00	\$302,000.00	\$453,000.00	\$302,001.00	\$150,999.00	\$0.00	0%
A - 1325	\$110,000.00	\$15,472.00	\$110,000.00	\$15,472.00	\$94,528.00	\$0.00	0%
A - 1326	\$40,500.00	\$9,666.70	\$40,500.00	\$9,666.70	\$30,833.30	\$0.00	0%
A - 1327	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	\$0.00	0%
A - 1328	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1329	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1331	\$59,278.47	\$4,035.62	\$59,278.47	\$4,035.62	\$59,278.47	\$4,035.62	7%
A - 1332	\$142,688.59	\$57,302.00	\$142,688.59	\$57,302.00	\$85,386.59	\$0.00	0%
A - 1333	\$58,000.00	\$55,677.81	\$58,000.00	\$55,677.81	\$58,000.00	\$55,677.81	96%
A - 1334	\$78,500.00	\$17,534.45	\$78,500.00	\$17,534.45	\$60,965.55	\$0.00	0%
A - 1335	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	\$0.00	0%
A - 1336	\$299,100.00	\$80,243.88	\$299,100.00	\$80,243.88	\$218,856.12	\$0.00	0%
A - 1337	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1338	\$190,578.83	\$37,658.57	\$190,578.83	\$37,658.57	\$179,078.83	\$26,158.57	15%
A - 1339	\$68,136.04	\$30,068.50	\$68,136.04	\$30,068.50	\$45,067.54	\$7,000.00	16%
A - 1340	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1341	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1342	\$120,000.00	\$51,856.00	\$120,000.00	\$51,856.00	\$68,144.00	\$0.00	0%
A - 1343	\$60,000.00	\$12,058.59	\$60,000.00	\$12,058.00	\$60,000.00	\$12,058.00	20%
A - 1344	\$89,866.51	\$15,500.00	\$89,866.51	\$15,500.00	\$78,366.51	\$4,000.00	5%
A - 1345	\$98,509.54	\$0.00	\$98,509.54	\$0.00	\$98,509.54	\$0.00	0%
A - 1346	\$227,820.00	\$0.00	\$227,820.00	\$0.00	\$227,820.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1347	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1348	\$128,329.91	\$0.00	\$128,329.91	\$0.00	\$128,329.91	\$0.00	0%
A - 1348	\$128,329.91	\$0.00	\$128,329.91	\$0.00	\$128,329.91	\$0.00	0%
A - 1350	\$150,000.00	\$56,271.00	\$150,000.00	\$56,271.00	\$141,000.00	\$47,271.00	34%
A - 1351	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1352	\$590,068.33	\$112,430.00	\$590,068.33	\$112,430.00	\$477,638.33	\$0.00	0%
A - 1353	\$65,955.00	\$0.00	\$65,955.00	\$0.00	\$65,955.00	\$0.00	0%
A - 1354	\$30,000.00	\$27,453.07	\$30,000.00	\$27,453.07	\$18,363.00	\$15,816.07	86%
A - 1355	\$258,295.22	\$128,938.73	\$258,295.22	\$128,968.73	\$156,855.35	\$27,528.86	18%
A - 1356	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1357	\$11,644.09	\$0.00	\$11,644.09	\$0.00	\$11,644.09	\$0.00	0%
A - 1358	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1359	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 1360	\$35,519.12	\$24,117.18	\$35,519.12	\$24,117.18	\$35,519.12	\$24,117.18	68%
A - 1361	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	0%
A - 1362	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	0%
A - 1363	\$60,000.00	\$14,735.00	\$60,000.00	\$14,735.00	\$45,265.00	\$0.00	0%
A - 1364	\$190,200.94	\$0.00	\$190,200.94	\$0.00	\$190,200.94	\$0.00	0%
A - 1365	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 1367	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1368	\$20,000.00	\$3,900.00	\$20,000.00	\$3,900.00	\$20,000.00	\$3,900.00	20%
A - 1369	\$55,000.00	\$36,175.76	\$55,000.00	\$36,175.76	\$55,000.00	\$36,175.76	66%
A - 1370	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1371	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1372	\$70,000.00	\$62,500.00	\$70,000.00	\$62,500.00	\$70,000.00	\$62,500.00	89%
A - 1373	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1374	\$80,000.00	\$73,201.65	\$80,000.00	\$73,201.65	\$80,000.00	\$73,201.65	92%
A - 1375	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1376	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1377	\$243,800.00	\$167,239.03	\$243,800.00	\$167,239.03	\$121,899.22	\$45,338.25	37%
A - 1378	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1379	\$104,000.00	\$1,801.80	\$104,000.00	\$1,801.80	\$104,000.00	\$1,801.80	2%
A - 1380	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1381	\$77,619.72	\$0.00	\$77,619.44	\$0.00	\$77,619.44	\$0.00	0%
A - 1382	\$52,438.31	\$0.00	\$52,438.31	\$0.00	\$52,438.31	\$0.00	0%
A - 1383	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1384	\$85,000.00	\$75,000.00	\$85,000.00	\$75,000.00	\$85,000.00	\$75,000.00	88%
A - 1385	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1386	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1387	\$5,000.00	\$2,397.59	\$5,000.00	\$47,397.59	\$5,000.00	\$2,397.59	48%
A - 1388	\$904,000.00	\$424,000.00	\$902,000.00	\$424,000.00	\$762,000.00	\$284,000.00	37%
A - 1389	\$27,000.00	\$0.00	\$27,000.00	\$0.00	\$27,000.00	\$0.00	0%
A - 1390	\$144,000.00	\$0.00	\$144,000.00	\$0.00	\$144,000.00	\$0.00	0%
A - 1391	\$146,200.00	\$30,416.50	\$146,200.00	\$30,416.50	\$115,783.50	\$0.00	0%
A - 1392	\$142,500.00	\$74,386.50	\$142,500.00	\$74,386.50	\$77,000.00	\$8,886.50	12%
A - 1393	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1394	\$60,000.00	\$46,056.00	\$60,000.00	\$46,056.00	\$60,000.00	\$46,056.00	77%
A - 1395	\$98,979.22	\$0.00	\$98,979.22	\$0.00	\$98,979.22	\$0.00	0%
A - 1396	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1397	\$100,000.00	\$12,500.00	\$100,000.00	\$12,500.00	\$100,000.00	\$12,500.00	13%
A - 1398	\$169,537.13	\$0.00	\$169,537.13	\$0.00	\$169,537.13	\$0.00	0%
A - 1399	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1400	\$11,715.00	\$0.00	\$11,715.00	\$0.00	\$11,715.00	\$0.00	0%
A - 1401	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 1402	\$86,983.47	\$0.00	\$86,983.47	\$0.00	\$86,983.47	\$0.00	0%
A - 1403	\$174,174.47	\$0.00	\$174,174.47	\$0.00	\$174,174.47	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1404	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1405	\$25,348.94	\$0.00	\$25,348.94	\$0.00	\$25,348.94	\$0.00	0%
A - 1406	\$30,000.00	\$20,000.00	\$30,000.00	\$20,000.00	\$30,000.00	\$20,000.00	67%
A - 1407	\$177,500.00	\$5,000.00	\$177,500.00	\$5,000.00	\$177,500.00	\$5,000.00	3%
A - 1408	\$27,500.00	\$5,000.00	\$27,500.00	\$5,000.00	\$27,500.00	\$5,000.00	18%
A - 1409	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 1410	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1411	\$125,000.00	\$0.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00	0%
A - 1412	\$10,000.00	\$2,850.00	\$10,000.00	\$2,850.00	\$10,000.00	\$2,850.00	29%
A - 1414	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	0%
A - 1415	\$67,570.82	\$70,420.08	\$67,570.82	\$67,570.82	\$11,851.50	\$11,851.50	100%
A - 1416	\$23,487.19	\$0.00	\$23,487.19	\$0.00	\$23,487.19	\$0.00	0%
A - 1417	\$60,000.00	\$16,477.91	\$60,000.00	\$16,477.91	\$57,337.55	\$13,815.46	24%
A - 1418	\$188,000.00	\$0.00	\$188,000.00	\$0.00	\$188,000.00	\$0.00	0%
A - 1419	\$104,259.32	\$83,701.58	\$104,259.32	\$83,701.58	\$38,107.50	\$17,549.76	46%
A - 1420	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1421	\$148,200.00	\$59,020.84	\$148,200.00	\$59,020.84	\$132,014.50	\$42,835.34	32%
A - 1422	\$130,000.00	\$23,600.00	\$130,000.00	\$23,600.00	\$130,000.00	\$23,600.00	18%
A - 1423	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1425	\$21,809.24	\$0.00	\$21,809.24	\$0.00	\$21,809.24	\$0.00	0%
A - 1426	\$124,556.04	\$0.00	\$124,556.04	\$0.00	\$124,556.04	\$0.00	0%
A - 1427	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1428	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1429	\$300,000.00	\$2,530.00	\$300,000.00	\$2,530.00	\$300,000.00	\$2,530.00	1%
A - 1432	\$45,727.21	\$0.00	\$45,727.21	\$0.00	\$45,727.21	\$0.00	0%
A - 1433	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1434	\$233,027.45	\$244,750.00	\$233,027.45	\$244,750.00	\$158,277.45	\$170,000.00	107%
A - 1435	\$1,026,250.00	\$599,740.00	\$1,026,250.00	\$599,740.00	\$863,250.00	\$436,740.00	51%
A - 1436	\$122,500.00	\$62,500.00	\$122,500.00	\$62,500.00	\$60,000.00	\$0.00	0%
A - 1437	\$315,000.00	\$288,770.27	\$315,000.00	\$288,770.27	\$252,447.28	\$226,217.55	90%
A - 1438	\$310,000.00	\$179,145.64	\$310,000.00	\$179,145.64	\$222,246.86	\$91,392.50	41%
A - 1439	\$46,362.92	\$0.00	\$46,362.92	\$0.00	\$46,362.92	\$0.00	0%
A - 1440	\$6,340.00	\$0.00	\$6,340.00	\$0.00	\$6,340.00	\$0.00	0%
A - 1441	\$9,985.00	\$0.00	\$9,985.00	\$0.00	\$9,985.00	\$0.00	0%
A - 1442	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	0%
A - 1443	\$309,070.65	\$173,750.76	\$309,070.65	\$173,750.76	\$309,070.65	\$173,750.76	56%
A - 1444	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00	\$0.00	0%
A - 1446	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1447	\$50,000.00	\$5,070.00	\$50,000.00	\$5,070.00	\$50,000.00	\$5,070.00	10%
A - 1448	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 1449	\$93,800.00	\$46,362.98	\$93,800.00	\$46,362.98	\$83,704.44	\$36,267.42	43%
A - 1450	\$111,875.98	\$0.00	\$111,875.98	\$0.00	\$111,875.98	\$0.00	0%
A - 1451	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1452	\$110,709.29	\$57,465.33	\$110,709.29	\$57,465.33	\$96,866.81	\$42,622.85	44%
A - 1453	\$35,000.00	\$8,750.00	\$35,000.00	\$8,750.00	\$35,000.00	\$8,750.00	25%
A - 1454	\$188,247.40	\$59,184.37	\$188,247.40	\$59,184.37	\$146,625.49	\$17,562.46	12%
A - 1455	\$173,050.00	\$59,184.37	\$173,050.00	\$59,184.37	\$131,428.09	\$17,562.46	13%
A - 1456	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1457	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1458	\$108,000.00	\$49,793.00	\$108,000.00	\$49,793.00	\$83,000.00	\$24,793.00	30%
A - 1459	\$14,056.74	\$0.00	\$14,056.74	\$0.00	\$14,056.74	\$0.00	0%
A - 1460	\$8,027.00	\$0.00	\$8,027.00	\$0.00	\$8,027.00	\$0.00	0%
A - 1461	\$30,000.00	\$10,000.00	\$30,000.00	\$10,000.00	\$30,000.00	\$10,000.00	33%
A - 1462	\$22,723.70	\$0.00	\$22,723.70	\$0.00	\$22,723.70	\$0.00	0%
A - 1463	\$30,000.00	\$18,633.69	\$30,000.00	\$18,633.69	\$30,000.00	\$18,633.69	62%
A - 1464	\$22,343.51	\$0.00	\$22,343.51	\$0.00	\$22,343.51	\$0.00	0%
A - 1465	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1466	\$246,763.55	\$0.00	\$246,763.55	\$0.00	\$246,763.55	\$0.00	0%
A - 1467	\$430,963.00	\$0.00	\$430,963.00	\$0.00	\$430,963.00	\$0.00	0%
A - 1468	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1469	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1471	\$55,000.00	\$25,003.22	\$55,000.00	\$25,003.22	\$43,398.78	\$13,402.00	31%
A - 1472	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1473	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1474	\$17,322.00	\$0.00	\$17,322.00	\$0.00	\$17,322.00	\$0.00	0%
A - 1475	\$49,500.00	\$3,495.54	\$49,500.00	\$3,495.54	\$49,500.00	\$3,495.54	7%
A - 1476	\$449,985.00	\$453,478.00	\$449,985.00	\$453,480.54	\$144,316.16	\$147,811.70	102%
A - 1477	\$42,000.00	\$37,858.25	\$42,000.00	\$37,858.35	\$25,000.00	\$20,858.35	83%
A - 1478	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00	0%
A - 1479	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1480	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1481	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1482	\$10,000.00	\$3,000.00	\$10,000.00	\$3,000.00	\$10,000.00	\$3,000.00	30%
A - 1483	\$160,000.00	\$16,000.00	\$160,000.00	\$16,000.00	\$152,000.00	\$8,000.00	5%
A - 1484	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 1485	\$223,000.00	\$59,416.47	\$223,000.00	\$59,416.70	\$188,000.00	\$24,416.70	13%
A - 1486	\$18,200.00	\$15,691.55	\$18,200.00	\$15,691.55	\$18,200.00	\$15,691.55	86%
A - 1490	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1491	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1492	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1493	\$251,985.00	\$0.00	\$251,985.00	\$0.00	\$251,985.00	\$0.00	0%
A - 1494	\$45,000.00	\$2,650.00	\$45,000.00	\$2,650.00	\$42,350.00	\$0.00	0%
A - 1495	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1496	\$100,000.00	\$75,000.00	\$100,000.00	\$75,000.00	\$100,000.00	\$75,000.00	75%
A - 1498	\$696,779.00	\$105,000.00	\$696,779.00	\$105,000.00	\$674,279.00	\$82,500.00	12%
A - 1499	\$75,000.00	\$80,000.00	\$75,000.00	\$80,000.00	\$52,500.00	\$57,500.00	110%
A - 1500	\$507,881.27	\$0.00	\$507,881.27	\$0.00	\$507,881.27	\$0.00	0%
A - 1501	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1502	\$100,000.00	\$19,915.77	\$100,000.00	\$19,915.77	\$80,084.23	\$0.00	0%
A - 1503	\$25,820.87	\$0.00	\$25,820.87	\$0.00	\$25,820.87	\$0.00	0%
A - 1504	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1505	\$107,376.85	\$0.00	\$107,376.85	\$0.00	\$107,376.85	\$0.00	0%
A - 1506	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1507	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1509	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1510	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 1511	\$82,000.00	\$63,468.66	\$82,000.00	\$63,468.66	\$38,100.00	\$39,568.66	104%
A - 1513	\$9,380.82	\$0.00	\$9,380.82	\$0.00	\$9,380.82	\$0.00	0%
A - 1514	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1515	\$59,300.00	\$0.00	\$59,300.00	\$0.00	\$59,300.00	\$0.00	0%
A - 1516	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00	\$0.00	0%
A - 1517	\$270,000.00	\$120,983.00	\$270,000.00	\$120,983.00	\$170,000.00	\$20,983.00	12%
A - 1518	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1519	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1520	\$30,000.00	\$12,058.59	\$30,000.00	\$12,058.59	\$30,000.00	\$12,058.59	40%
A - 1521	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1522	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1523	\$32,000.00	\$5,815.73	\$32,000.00	\$5,815.73	\$29,084.27	\$2,900.00	10%
A - 1524	\$9,617.02	\$0.00	\$9,617.02	\$0.00	\$9,617.02	\$0.00	0%
A - 1525	\$85,300.00	\$31,630.00	\$85,300.00	\$31,630.00	\$83,670.00	\$30,000.00	36%
A - 1526	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1527	\$47,545.49	\$0.00	\$47,545.49	\$0.00	\$47,545.49	\$0.00	0%
A - 1528	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1529	\$38,852.99	\$0.00	\$38,852.99	\$0.00	\$38,852.99	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1530	\$133,104.06	\$114,841.40	\$133,104.06	\$114,841.89	\$58,200.00	\$37,937.83	68%
A - 1531	\$30,000.00	\$1,863.96	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1532	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1533	\$23,950.51	\$2,548.35	\$23,950.51	\$2,548.35	\$23,950.51	\$2,548.35	11%
A - 1534	\$92,500.00	\$0.00	\$92,500.00	\$0.00	\$92,500.00	\$0.00	0%
A - 1535	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 1536	\$221,917.50	\$197,725.00	\$221,917.50	\$197,725.00	\$70,500.00	\$46,307.50	66%
A - 1537	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1539	\$66,909.50	\$30,000.00	\$66,909.50	\$30,000.00	\$66,909.50	\$30,000.00	45%
A - 1540	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 1541	\$26,753.46	\$0.00	\$26,753.46	\$0.00	\$26,753.46	\$0.00	0%
A - 1542	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1543	\$110,000.00	\$71,215.05	\$110,000.00	\$71,215.05	\$75,052.37	\$38,267.42	48%
A - 1544	\$19,585.98	\$0.00	\$19,585.98	\$0.00	\$19,585.98	\$0.00	0%
A - 1545	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1546	\$100,000.00	\$28,720.26	\$100,000.00	\$28,720.26	\$71,279.74	\$0.00	0%
A - 1547	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1548	\$13,676.86	\$0.00	\$13,676.86	\$0.00	\$13,676.86	\$0.00	0%
A - 1549	\$13,713.32	\$0.00	\$13,713.32	\$0.00	\$13,713.32	\$0.00	0%
A - 1551	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1552	\$11,930.13	\$0.00	\$11,930.13	\$0.00	\$11,930.13	\$0.00	0%
A - 1553	\$87,548.00	\$0.00	\$87,548.00	\$0.00	\$87,548.00	\$0.00	0%
A - 1554	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1555	\$10,000.00	\$225.00	\$10,000.00	\$225.00	\$10,000.00	\$225.00	2%
A - 1556	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1557	\$144,830.19	\$35,991.04	\$144,830.19	\$35,991.04	\$108,839.15	\$0.00	0%
A - 1558	\$75,000.00	\$48,806.00	\$75,000.00	\$48,806.00	\$75,000.00	\$48,806.00	62%
A - 1559	\$30,707.50	\$22,911.32	\$30,707.50	\$22,911.32	\$30,707.50	\$22,911.32	75%
A - 1560	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1561	\$210,000.00	\$53,549.19	\$210,000.00	\$53,549.19	\$210,000.00	\$53,549.19	25%
A - 1562	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1563	\$692,662.65	\$100,000.00	\$692,662.65	\$100,000.00	\$692,662.65	\$100,000.00	14%
A - 1564	\$7,198.53	\$0.00	\$7,198.53	\$0.00	\$7,198.53	\$0.00	0%
A - 1565	\$89,204.39	\$0.00	\$89,204.39	\$0.00	\$89,204.39	\$0.00	0%
A - 1566	\$2,591.78	\$0.00	\$2,591.78	\$0.00	\$2,591.78	\$0.00	0%
A - 1567	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1568	\$381,797.41	\$65,000.00	\$381,797.41	\$65,000.00	\$381,797.41	\$65,000.00	17%
A - 1569	\$37,500.00	\$11,984.00	\$37,500.00	\$11,984.00	\$37,500.00	\$11,984.00	32%
A - 1570	\$95,682.79	\$51,757.55	\$95,682.79	\$51,757.55	\$43,925.24	\$0.00	0%
A - 1571	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1572	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1573	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1574	\$70,000.00	\$14,376.61	\$70,000.00	\$14,376.61	\$55,623.39	\$0.00	0%
A - 1575	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1576	\$345,000.00	\$30,146.47	\$345,000.00	\$30,146.47	\$314,853.53	\$0.00	0%
A - 1577	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1578	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1579	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1580	\$119,852.42	\$48,896.47	\$119,852.42	\$48,896.47	\$119,852.42	\$48,896.47	41%
A - 1581	\$19,400.00	\$7,181.07	\$19,400.00	\$7,181.07	\$13,500.00	\$1,281.07	9%
A - 1582	\$23,580.39	\$7,181.07	\$23,580.39	\$7,181.07	\$17,680.39	\$1,281.07	7%
A - 1583	\$1,417,700.00	\$0.00	\$1,417,700.00	\$0.00	\$1,417,700.00	\$0.00	0%
A - 1584	\$10,000.00	\$14,230.00	\$10,000.00	\$14,230.00	\$10,000.00	\$14,230.00	142%
A - 1585	\$130,000.00	\$57,282.00	\$130,000.00	\$57,282.00	\$88,633.00	\$15,915.00	18%
A - 1587	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1588	\$100,134.21	\$0.00	\$100,134.21	\$0.00	\$100,134.21	\$0.00	0%
A - 1590	\$685,000.00	\$297,746.00	\$685,000.00	\$297,746.00	\$387,254.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1591	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 1592	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1593	\$174,143.26	\$71,555.46	\$174,143.26	\$71,555.46	\$174,143.26	\$71,555.46	41%
A - 1594	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1595	\$204,550.00	\$197,979.33	\$204,550.00	\$197,979.33	\$98,775.75	\$92,205.08	93%
A - 1596	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1597	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	\$0.00	0%
A - 1598	\$11,610.74	\$0.00	\$11,610.74	\$0.00	\$11,610.74	\$0.00	0%
A - 1599	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1600	\$178,023.32	\$0.00	\$178,023.32	\$0.00	\$178,023.32	\$0.00	0%
A - 1601	\$13,805.95	\$0.00	\$13,805.95	\$0.00	\$13,805.95	\$0.00	0%
A - 1602	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1605	\$22,000.00	\$5,684.00	\$22,000.00	\$5,684.00	\$16,316.00	\$0.00	0%
A - 1606	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1607	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1608	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1609	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1610	\$34,272.00	\$0.00	\$34,272.00	\$0.00	\$34,272.00	\$0.00	0%
A - 1611	\$74,500.00	\$0.00	\$74,500.00	\$0.00	\$74,500.00	\$0.00	0%
A - 1612	\$107,000.00	\$31,000.00	\$107,000.00	\$31,000.00	\$98,000.00	\$22,000.00	22%
A - 1613	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1614	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1616	\$19,550.00	\$5,896.65	\$19,550.00	\$0.00	\$19,550.00	\$0.00	0%
A - 1617	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1618	\$29,500.00	\$0.00	\$29,500.00	\$0.00	\$29,500.00	\$0.00	0%
A - 1619	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 1620	\$83,794.42	\$0.00	\$83,794.42	\$0.00	\$83,794.42	\$0.00	0%
A - 1621	\$165,000.00	\$0.00	\$165,000.00	\$0.00	\$165,000.00	\$0.00	0%
A - 1622	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1623	\$55,000.00	\$15,000.00	\$55,000.00	\$15,000.00	\$55,000.00	\$15,000.00	27%
A - 1624	\$77,500.00	\$48,341.55	\$77,500.00	\$48,341.55	\$37,087.32	\$7,928.87	21%
A - 1625	\$97,500.00	\$59,841.55	\$97,500.00	\$59,841.55	\$37,730.95	\$72.50	0%
A - 1626	\$61,854.13	\$33,715.53	\$61,854.13	\$34,075.53	\$55,183.60	\$27,405.00	50%
A - 1627	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1628	\$157,459.38	\$0.00	\$157,459.38	\$0.00	\$157,459.38	\$0.00	0%
A - 1629	\$94,600.00	\$11,000.00	\$94,600.00	\$11,000.00	\$83,600.00	\$0.00	0%
A - 1630	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1631	\$18,217.82	\$0.00	\$18,217.82	\$0.00	\$18,217.82	\$0.00	0%
A - 1632	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1633	\$98,338.00	\$134,233.00	\$98,338.00	\$134,233.44	\$98,338.00	\$134,233.44	137%
A - 1634	\$125,432.53	\$29,659.91	\$125,432.53	\$29,659.91	\$95,772.62	\$0.00	0%
A - 1635	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	0%
A - 1636	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0%
A - 1637	\$70,895.00	\$0.00	\$70,895.00	\$0.00	\$70,895.00	\$0.00	0%
A - 1638	\$12,500.00	\$0.00	\$70,895.00	\$0.00	\$70,895.00	\$0.00	0%
A - 1639	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1640	\$1,042,936.57	\$22,601.00	\$1,042,936.57	\$22,601.00	\$1,042,936.57	\$22,601.00	2%
A - 1641	\$36,000.00	\$0.00	\$36,000.00	\$0.00	\$36,000.00	\$0.00	0%
A - 1642	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1643	\$23,467.25	\$0.00	\$23,467.25	\$0.00	\$23,467.25	\$0.00	0%
A - 1644	\$10,137.76	\$0.00	\$10,137.76	\$0.00	\$10,137.76	\$0.00	0%
A - 1645	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1646	\$96,100.00	\$41,748.56	\$96,100.00	\$41,748.56	\$96,100.00	\$41,748.56	43%
A - 1647	\$322,000.00	\$15,000.00	\$322,000.00	\$15,000.00	\$322,000.00	\$15,000.00	5%
A - 1648	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 1649	\$145,000.00	\$15,000.00	\$145,000.00	\$15,000.00	\$145,000.00	\$15,000.00	10%
A - 1650	\$39,000.00	\$0.00	\$39,000.00	\$0.00	\$39,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1651	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	0%
A - 1652	\$100,000.00	\$4,870.00	\$100,000.00	\$4,870.00	\$95,130.00	\$0.00	0%
A - 1653	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1654	\$168,535.75	\$102,835.64	\$168,535.75	\$102,835.64	\$165,759.80	\$100,059.69	60%
A - 1655	\$25,650.00	\$20,020.11	\$25,650.00	\$20,020.11	\$12,935.00	\$7,305.11	56%
A - 1656	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1657	\$125,606.37	\$77,062.43	\$125,606.37	\$77,062.43	\$93,606.37	\$45,062.43	48%
A - 1658	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1659	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00	0%
A - 1660	\$132,000.00	\$0.00	\$132,000.00	\$0.00	\$132,000.00	\$0.00	0%
A - 1661	\$464,719.00	\$418,968.00	\$464,719.00	\$418,968.00	\$463,500.00	\$417,749.00	90%
A - 1662	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00	0%
A - 1663	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1664	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 1665	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1666	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1667	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 1668	\$25,201.11	\$0.00	\$25,201.11	\$0.00	\$25,201.11	\$0.00	0%
A - 1669	\$5,285.07	\$0.00	\$5,285.07	\$0.00	\$5,285.07	\$0.00	0%
A - 1670	\$287,828.45	\$116,621.21	\$232,675.00	\$48,992.12	\$197,435.22	\$13,752.34	7%
A - 1671	\$163,850.43	\$158,590.95	\$163,850.43	\$158,590.95	\$157,050.43	\$151,790.95	97%
A - 1672	\$56,000.00	\$0.00	\$56,000.00	\$0.00	\$56,000.00	\$0.00	0%
A - 1673	\$189,126.17	\$45,052.99	\$189,126.17	\$45,052.99	\$151,073.18	\$7,000.00	5%
A - 1674	\$50,000.00	\$3,000.00	\$50,000.00	\$3,000.00	\$50,000.00	\$3,000.00	6%
A - 1675	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1676	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1677	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1678	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1679	\$20,000.00	\$4,000.00	\$20,000.00	\$4,000.00	\$16,000.00	\$0.00	0%
A - 1680	\$625,866.00	\$475,904.96	\$625,866.00	\$475,904.96	\$340,107.51	\$190,146.47	56%
A - 1681	\$517,600.00	\$32,954.15	\$517,600.00	\$32,954.15	\$484,645.85	\$0.00	0%
A - 1683	\$45,000.00	\$18,087.88	\$45,000.00	\$18,087.88	\$45,000.00	\$18,087.88	40%
A - 1684	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1685	\$14,984.24	\$0.00	\$14,984.24	\$0.00	\$14,984.24	\$0.00	0%
A - 1686	\$44,390.11	\$11,200.00	\$44,390.11	\$11,200.00	\$33,190.11	\$0.00	0%
A - 1687	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1688	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1689	\$245,000.00	\$105,550.00	\$245,000.00	\$105,550.00	\$245,000.00	\$105,550.00	43%
A - 1690	\$6,850.58	\$0.00	\$6,850.58	\$0.00	\$6,850.58	\$0.00	0%
A - 1691	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0%
A - 1692	\$166,860.73	\$0.00	\$166,860.73	\$0.00	\$166,860.73	\$0.00	0%
A - 1693	\$6,570.32	\$0.00	\$6,570.32	\$0.00	\$6,570.32	\$0.00	0%
A - 1694	\$94,340.37	\$25,651.88	\$94,340.37	\$25,651.88	\$94,340.37	\$25,651.88	27%
A - 1695	\$200,000.00	\$48,782.88	\$200,000.00	\$48,782.88	\$200,000.00	\$48,782.88	24%
A - 1696	\$93,522.00	\$0.00	\$93,522.00	\$0.00	\$93,522.00	\$0.00	0%
A - 1697	\$30,000.00	\$10,061.10	\$30,000.00	\$10,061.10	\$30,000.00	\$10,061.10	34%
A - 1698	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1699	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1700	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1701	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1703	\$286,500.00	\$53,387.87	\$286,500.00	\$53,387.87	\$274,737.96	\$41,625.83	15%
A - 1704	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1705	\$125,000.00	\$119,600.00	\$125,000.00	\$119,600.00	\$125,000.00	\$119,600.00	96%
A - 1706	\$229,500.00	\$146,133.94	\$229,500.00	\$146,133.94	\$135,726.60	\$52,360.54	39%
A - 1707	\$44,000.00	\$14,805.00	\$44,000.00	\$14,784.10	\$29,215.90	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1708	\$95,000.00	\$26,473.00	\$95,000.00	\$26,473.00	\$68,527.00	\$0.00	0%
A - 1709	\$19,671.03	\$0.00	\$19,671.03	\$0.00	\$19,671.03	\$0.00	0%
A - 1710	\$10,500.00	\$0.00	\$10,500.00	\$0.00	\$10,500.00	\$0.00	0%
A - 1712	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1713	\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00	0%
A - 1714	\$72,500.00	\$0.00	\$72,500.00	\$0.00	\$72,500.00	\$0.00	0%
A - 1715	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$0.00	0%
A - 1716	\$120,000.00	\$50,000.00	\$120,000.00	\$50,000.00	\$120,000.00	\$50,000.00	42%
A - 1717	\$50,000.00	\$19,301.00	\$50,000.00	\$19,301.00	\$50,000.00	\$19,301.00	39%
A - 1718	\$200,000.00	\$104,154.19	\$200,000.00	\$104,154.19	\$200,000.00	\$104,154.19	52%
A - 1719	\$30,000.00	\$33,521.53	\$30,000.00	\$33,521.53	\$30,000.00	\$33,521.53	112%
A - 1720	\$7,500.00	\$500.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	0%
A - 1721	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	0%
A - 1722	\$100,000.00	\$59,750.00	\$100,000.00	\$59,750.00	\$100,000.00	\$59,750.00	60%
A - 1723	\$50,000.00	\$75,000.00	\$50,000.00	\$75,000.00	\$50,000.00	\$75,000.00	150%
A - 1724	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 1725	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1726	\$50,000.00	\$15,372.63	\$50,000.00	\$15,372.63	\$41,719.41	\$7,092.04	17%
A - 1727	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1728	\$115,000.00	\$0.00	\$115,000.00	\$0.00	\$115,000.00	\$0.00	0%
A - 1729	\$72,009.11	\$18,087.88	\$72,009.11	\$18,087.88	\$72,009.11	\$18,087.88	25%
A - 1730	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1731	\$442,680.00	\$184,027.73	\$442,680.00	\$184,027.73	\$420,734.21	\$162,081.94	39%
A - 1732	\$401,550.00	\$156,804.19	\$401,550.00	\$156,804.19	\$379,604.21	\$134,858.40	36%
A - 1733	\$100,000.00	\$77,313.75	\$100,000.00	\$77,313.75	\$100,000.00	\$77,313.75	77%
A - 1734	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1735	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1736	\$13,127.00	\$0.00	\$13,127.00	\$0.00	\$13,127.00	\$0.00	0%
A - 1738	\$56,307.94	\$96,000.00	\$56,307.94	\$96,000.00	\$56,307.94	\$96,000.00	170%
A - 1739	\$94,170.69	\$20,000.00	\$94,170.69	\$20,000.00	\$94,170.69	\$20,000.00	21%
A - 1740	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1741	\$89,867.55	\$0.00	\$89,867.55	\$0.00	\$89,867.55	\$0.00	0%
A - 1742	\$155,000.00	\$38,716.62	\$155,000.00	\$38,716.62	\$129,834.26	\$13,550.88	10%
A - 1743	\$170,000.00	\$0.00	\$170,000.00	\$0.00	\$170,000.00	\$0.00	0%
A - 1744	\$17,154.70	\$0.00	\$17,154.70	\$0.00	\$17,154.70	\$0.00	0%
A - 1745	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1746	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1747	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1748	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1749	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1750	\$10,000.00	\$48,199.00	\$10,000.00	\$48,199.00	\$10,000.00	\$48,199.00	482%
A - 1752	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1754	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1755	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1756	\$73,500.00	\$55,374.88	\$73,500.00	\$55,374.88	\$73,500.00	\$55,374.88	75%
A - 1757	\$10,967.85	\$0.00	\$10,967.85	\$0.00	\$10,967.85	\$0.00	0%
A - 1758	\$18,194.31	\$28,981.86	\$18,194.31	\$28,981.86	\$18,194.31	\$28,981.86	159%
A - 1759	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1760	\$37,914.98	\$19,765.01	\$37,914.98	\$19,765.19	\$30,000.00	\$11,850.21	40%
A - 1761	\$10,967.85	\$0.00	\$10,967.85	\$0.00	\$10,967.85	\$0.00	0%
A - 1762	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1763	\$9,527.85	\$0.00	\$9,527.85	\$0.00	\$9,527.85	\$0.00	0%
A - 1764	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1765	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00	0%
A - 1766	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1767	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 1768	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1769	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1770	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1772	\$30,000.00	\$20,000.00	\$15,000.00	\$10,000.00	\$15,000.00	\$10,000.00	67%
A - 1773	\$60,131.05	\$45,535.76	\$60,131.05	\$45,535.76	\$45,845.29	\$31,250.00	68%
A - 1774	\$25,000.00	\$1,012.54	\$25,000.00	\$1,012.54	\$25,000.00	\$1,012.54	4%
A - 1775	\$67,289.82	\$45,535.76	\$67,289.82	\$45,535.76	\$52,984.06	\$31,250.00	59%
A - 1776	\$75,000.00	\$3,400.00	\$75,000.00	\$3,400.00	\$75,000.00	\$3,400.00	5%
A - 1777	\$47,393.33	\$0.00	\$47,393.33	\$0.00	\$47,393.33	\$0.00	0%
A - 1778	\$28,004.32	\$0.00	\$28,004.32	\$0.00	\$28,004.32	\$0.00	0%
A - 1779	\$13,735.22	\$0.00	\$13,735.22	\$0.00	\$13,735.22	\$0.00	0%
A - 1780	\$44,927.58	\$0.00	\$44,927.58	\$0.00	\$44,927.58	\$0.00	0%
A - 1781	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1782	\$27,000.00	\$3,672.54	\$27,000.00	\$3,672.54	\$27,000.00	\$3,672.54	14%
A - 1783	\$29,182.00	\$19,966.42	\$29,182.00	\$19,966.42	\$29,182.00	\$19,966.42	68%
A - 1784	\$43,402.00	\$6,000.00	\$43,402.00	\$6,000.00	\$37,402.00	\$0.00	0%
A - 1785	\$28,399.03	\$6,000.00	\$28,399.03	\$6,000.00	\$24,273.25	\$1,874.22	8%
A - 1786	\$68,291.91	\$0.00	\$68,291.91	\$0.00	\$68,291.91	\$0.00	0%
A - 1787	\$229,100.00	\$52,130.01	\$229,100.00	\$52,130.01	\$205,372.07	\$28,402.08	14%
A - 1788	\$95,000.00	\$0.00	\$95,000.00	\$0.00	\$95,000.00	\$0.00	0%
A - 1789	\$25,809.41	\$0.00	\$25,809.41	\$0.00	\$25,809.41	\$0.00	0%
A - 1790	\$81,900.00	\$0.00	\$81,900.00	\$0.00	\$81,900.00	\$0.00	0%
A - 1791	\$421,844.00	\$0.00	\$421,844.00	\$0.00	\$421,844.00	\$0.00	0%
A - 1792	\$57,618.02	\$56,804.25	\$57,618.02	\$56,804.25	\$31,000.00	\$30,186.23	97%
A - 1793	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1794	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1795	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1796	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1797	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1799	\$21,000.00	\$0.00	\$21,000.00	\$0.00	\$21,000.00	\$0.00	0%
A - 1800	\$385,000.00	\$60,000.00	\$385,000.00	\$60,000.00	\$345,000.00	\$20,000.00	6%
A - 1801	\$14,500.00	\$0.00	\$14,500.00	\$0.00	\$14,500.00	\$0.00	0%
A - 1802	\$251,434.43	\$0.00	\$251,434.43	\$0.00	\$251,434.43	\$0.00	0%
A - 1803	\$114,677.16	\$7,254.18	\$114,677.16	\$7,254.18	\$114,677.16	\$7,254.18	6%
A - 1804	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1805	\$24,518.06	\$0.00	\$24,518.06	\$0.00	\$24,518.06	\$0.00	0%
A - 1806	\$65,200.00	\$0.00	\$65,200.00	\$0.00	\$65,200.00	\$0.00	0%
A - 1807	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1808	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1809	\$110,000.00	\$62,500.00	\$110,000.00	\$62,500.00	\$110,000.00	\$62,500.00	57%
A - 1810	\$250,000.00	\$53,260.00	\$250,000.00	\$53,260.00	\$196,740.00	\$0.00	0%
A - 1811	\$80,000.00	\$50,000.00	\$80,000.00	\$50,000.00	\$80,000.00	\$50,000.00	63%
A - 1812	\$46,000.00	\$39,000.00	\$46,000.00	\$39,000.00	\$16,000.00	\$9,000.00	56%
A - 1813	\$120,381.16	\$0.00	\$120,381.16	\$0.00	\$120,381.16	\$0.00	0%
A - 1814	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1816	\$15,500.00	\$13,289.66	\$15,500.00	\$13,289.66	\$10,000.00	\$7,789.66	78%
A - 1817	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1818	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1819	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1820	\$67,437.20	\$0.00	\$67,437.20	\$0.00	\$67,437.20	\$0.00	0%
A - 1821	\$54,000.00	\$52,943.89	\$54,000.00	\$52,943.89	\$25,629.00	\$24,572.89	96%
A - 1822	\$110,000.00	\$14,830.91	\$110,000.00	\$14,830.91	\$110,000.00	\$14,830.91	13%
A - 1823	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1824	\$15,000.00	\$13,326.96	\$15,000.00	\$13,326.96	\$14,316.00	\$12,642.96	88%
A - 1825	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$8,500.00	\$0.00	0%
A - 1827	\$35,000.00	\$36,642.69	\$35,000.00	\$36,642.69	\$31,861.49	\$33,504.18	105%
A - 1828	\$39,550.00	\$45,000.00	\$45,000.00	\$51,012.77	\$39,550.00	\$45,562.77	115%
A - 1829	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1830	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1832	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1833	\$299,430.57	\$0.00	\$299,430.57	\$0.00	\$299,430.57	\$0.00	0%
A - 1834	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1835	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1836	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1837	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1838	\$80,000.00	\$8,000.00	\$80,000.00	\$8,000.00	\$80,000.00	\$8,000.00	10%
A - 1839	\$154,771.64	\$43,471.16	\$154,771.64	\$43,471.16	\$154,771.64	\$43,471.16	28%
A - 1840	\$566,094.35	\$1,744.45	\$566,094.35	\$1,744.45	\$566,575.84	\$1,225.74	0%
A - 1841	\$161,555.00	\$104,345.00	\$161,555.00	\$104,345.00	\$77,862.50	\$20,652.50	27%
A - 1842	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1844	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1845	\$20,000.00	\$9,818.04	\$20,000.00	\$9,818.04	\$20,000.00	\$9,818.04	49%
A - 1846	\$465,000.00	\$108,092.39	\$465,000.00	\$108,092.39	\$398,561.80	\$41,654.19	10%
A - 1847	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1848	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1849	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1850	\$270,500.00	\$141,983.00	\$270,500.00	\$141,983.00	\$201,040.00	\$72,523.00	36%
A - 1851	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1854	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1855	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1856	\$115,000.00	\$17,367.48	\$115,000.00	\$17,367.48	\$115,000.00	\$17,367.48	15%
A - 1857	\$50,000.00	\$26,637.78	\$50,000.00	\$26,637.78	\$50,000.00	\$26,637.78	53%
A - 1858	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1859	\$16,961.00	\$8,300.00	\$16,961.00	\$8,300.00	\$16,361.00	\$7,700.00	47%
A - 1860	\$400,000.00	\$189,632.00	\$400,000.00	\$189,632.00	\$400,000.00	\$189,632.00	47%
A - 1862	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 1863	\$10,349.11	\$0.00	\$10,349.11	\$0.00	\$10,349.11	\$0.00	0%
A - 1864	\$23,376.79	\$12,058.59	\$23,376.79	\$12,058.59	\$23,376.79	\$12,058.59	52%
A - 1865	\$27,000.00	\$0.00	\$27,000.00	\$0.00	\$27,000.00	\$0.00	0%
A - 1866	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1867	\$60,000.00	\$1,600.00	\$60,000.00	\$1,600.00	\$60,000.00	\$1,600.00	3%
A - 1868	\$100,000.00	\$63,047.10	\$100,000.00	\$63,047.10	\$100,000.00	\$63,047.10	63%
A - 1869	\$112,000.00	\$62,829.19	\$112,000.00	\$62,829.19	\$112,000.00	\$62,829.19	56%
A - 1870	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1871	\$59,010.73	\$22,510.73	\$59,010.73	\$22,510.73	\$36,500.00	\$0.00	0%
A - 1872	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1873	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	\$0.00	0%
A - 1874	\$385,000.00	\$133,000.00	\$385,000.00	\$133,000.00	\$352,000.00	\$100,000.00	28%
A - 1875	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 1876	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1877	\$98,153.99	\$11,800.00	\$98,153.99	\$11,800.00	\$86,353.99	\$0.00	0%
A - 1878	\$33,240.00	\$0.00	\$33,240.00	\$0.00	\$33,240.00	\$0.00	0%
A - 1879	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1880	\$240,000.00	\$0.00	\$240,000.00	\$0.00	\$240,000.00	\$0.00	0%
A - 1881	\$151,130.83	\$0.00	\$151,130.83	\$0.00	\$151,130.83	\$0.00	0%
A - 1882	\$20,000.00	\$3,930.26	\$20,000.00	\$3,930.26	\$20,000.00	\$3,930.26	20%
A - 1883	\$69,354.78	\$54,811.94	\$69,354.78	\$54,811.94	\$46,241.31	\$31,698.47	69%
A - 1885	\$19,273.35	\$92.02	\$24,273.13	\$4,292.02	\$21,181.11	\$1,200.00	6%
A - 1887	\$170,000.00	\$143,087.88	\$170,000.00	\$143,087.88	\$170,000.00	\$143,087.88	84%
A - 1888	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$0.00	0%
A - 1889	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00	0%
A - 1890	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1891	\$175,000.00	\$25,000.00	\$175,000.00	\$25,000.00	\$150,000.00	\$0.00	0%
A - 1892	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1893	\$442,520.33	\$10,000.00	\$442,520.33	\$10,000.00	\$432,520.33	\$0.00	0%
A - 1894	\$158,132.00	\$108,523.88	\$158,132.00	\$108,523.88	\$112,108.12	\$62,500.00	56%
A - 1895	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1897	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1898	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1899	\$280,000.00	\$249,450.00	\$280,000.00	\$249,450.00	\$180,000.00	\$149,450.00	83%
A - 1900	\$131,443.00	\$60,480.77	\$131,443.00	\$60,480.77	\$131,443.00	\$60,480.77	46%
A - 1901	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1902	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1903	\$10,000.00	\$2,306.27	\$10,000.00	\$2,306.27	\$8,510.00	\$816.27	10%
A - 1904	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1905	\$60,000.00	\$13,155.62	\$60,000.00	\$13,155.54	\$48,722.21	\$1,877.75	4%
A - 1907	\$95,000.00	\$65,000.00	\$95,000.00	\$65,000.00	\$60,000.00	\$30,000.00	50%
A - 1908	\$73,108.22	\$0.00	\$73,108.22	\$0.00	\$73,108.22	\$0.00	0%
A - 1909	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1910	\$60,890.93	\$23,291.48	\$60,890.93	\$23,291.48	\$79,890.93	\$22,291.48	28%
A - 1911	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1912	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1913	\$9,592.49	\$0.00	\$9,592.49	\$0.00	\$9,592.49	\$0.00	0%
A - 1914	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1915	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1917	\$10,723.00	\$0.00	\$10,723.00	\$0.00	\$10,723.00	\$0.00	0%
A - 1918	\$30,000.00	\$900.00	\$30,000.00	\$900.00	\$30,000.00	\$900.00	3%
A - 1919	\$442,993.51	\$0.00	\$442,993.51	\$0.00	\$442,993.51	\$0.00	0%
A - 1920	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1921	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1922	\$20,000.00	\$22,642.60	\$20,000.00	\$22,642.60	\$20,000.00	\$22,642.60	113%
A - 1923	\$80,000.00	\$73,800.39	\$80,000.00	\$73,800.39	\$27,950.00	\$21,750.39	78%
A - 1924	\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	\$0.00	0%
A - 1925	\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	\$0.00	0%
A - 1926	\$148,757.54	\$122,250.00	\$148,757.54	\$122,250.00	\$89,007.54	\$62,500.00	70%
A - 1927	\$9,860.00	\$0.00	\$9,860.00	\$0.00	\$9,860.00	\$0.00	0%
A - 1930	\$29,345.37	\$0.00	\$29,345.37	\$0.00	\$29,345.37	\$0.00	0%
A - 1931	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	100%
A - 1932	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1933	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1934	\$20,000.00	\$12,058.59	\$20,000.00	\$12,058.59	\$20,000.00	\$12,058.59	60%
A - 1935	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1936	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	0%
A - 1937	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1938	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1939	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1940	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1941	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1942	\$170,202.12	\$62,500.00	\$170,202.12	\$62,500.00	\$130,202.12	\$22,500.00	17%
A - 1943	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1945	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 1946	\$34,316.00	\$29,805.60	\$34,316.00	\$29,805.60	\$34,316.00	\$29,805.60	87%
A - 1949	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1950	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1951	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1952	\$140,000.00	\$98,969.00	\$140,000.00	\$98,969.00	\$41,031.00	\$0.00	0%
A - 1953	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1954	\$36,292.96	\$0.00	\$36,292.96	\$0.00	\$36,292.96	\$0.00	0%
A - 1955	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 1956	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 1957	\$375,000.00	\$0.00	\$375,000.00	\$0.00	\$375,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 1958	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 1959	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1960	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1961	\$14,611.66	\$0.00	\$14,611.66	\$0.00	\$14,611.66	\$0.00	0%
A - 1962	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1963	\$10,000.00	\$1,759.34	\$10,000.00	\$1,759.34	\$10,000.00	\$1,759.34	18%
A - 1964	\$30,000.00	\$15,188.96	\$30,000.00	\$15,188.96	\$14,811.04	\$0.00	0%
A - 1965	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 1966	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1967	\$60,000.00	\$33,323.35	\$60,000.00	\$33,323.35	\$60,000.00	\$33,323.35	56%
A - 1969	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 1970	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 1971	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 1972	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 1973	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1974	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1975	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1976	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1977	\$22,000.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$0.00	0%
A - 1980	\$10,000.00	\$1,368.00	\$10,000.00	\$1,368.00	\$10,000.00	\$1,368.00	14%
A - 1981	\$44,766.00	\$0.00	\$44,766.00	\$0.00	\$44,766.00	\$0.00	0%
A - 1982	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1983	\$721,790.08	\$55,000.00	\$721,790.08	\$55,000.00	\$717,790.08	\$51,000.00	7%
A - 1984	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00	0%
A - 1985	\$42,500.00	\$0.00	\$42,500.00	\$0.00	\$42,500.00	\$0.00	0%
A - 1986	\$135,500.00	\$24,596.92	\$135,500.00	\$24,596.92	\$135,500.00	\$24,596.92	18%
A - 1987	\$15,000.00	\$31.98	\$15,000.00	\$31.98	\$15,000.00	\$31.98	0%
A - 1988	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 1989	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1990	\$80,000.00	\$36,175.16	\$80,000.00	\$36,175.16	\$80,000.00	\$36,175.16	45%
A - 1991	\$140,000.00	\$0.00	\$140,000.00	\$0.00	\$140,000.00	\$0.00	0%
A - 1992	\$137,500.00	\$89,222.69	\$137,500.00	\$89,222.69	\$76,121.95	\$28,444.64	37%
A - 1993	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 1994	\$5,181.50	\$0.00	\$5,181.50	\$0.00	\$5,181.50	\$0.00	0%
A - 1995	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1996	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 1997	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 1998	\$143,590.34	\$0.00	\$143,590.34	\$0.00	\$143,590.34	\$0.00	0%
A - 1999	\$204,703.16	\$0.00	\$204,703.16	\$0.00	\$204,703.16	\$0.00	0%
A - 2000	\$470,000.00	\$275,994.00	\$470,000.00	\$275,994.00	\$470,000.00	\$275,994.00	59%
A - 2001	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 2002	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2003	\$189,670.00	\$107,934.00	\$189,670.00	\$107,934.00	\$189,670.00	\$107,934.00	57%
A - 2004	\$350,000.00	\$0.00	\$350,000.00	\$0.00	\$350,000.00	\$0.00	0%
A - 2005	\$275,000.00	\$0.00	\$275,000.00	\$0.00	\$275,000.00	\$0.00	0%
A - 2006	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	0%
A - 2007	\$170,776.07	\$0.00	\$170,776.07	\$0.00	\$170,776.07	\$0.00	0%
A - 2008	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2009	\$36,030.37	\$0.00	\$36,030.37	\$0.00	\$36,030.37	\$0.00	0%
A - 2010	\$151,245.27	\$97,460.84	\$151,245.27	\$97,460.84	\$151,245.27	\$97,460.84	64%
A - 2011	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2012	\$40,000.00	\$11,465.00	\$40,000.00	\$11,465.00	\$28,535.00	\$0.00	0%
A - 2013	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2014	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2015	\$26,000.00	\$12,000.00	\$26,000.00	\$12,000.00	\$20,000.00	\$6,000.00	30%
A - 2016	\$81,083.23	\$0.00	\$81,083.23	\$0.00	\$81,083.23	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2017	\$61,340.00	\$5,000.00	\$61,340.00	\$5,000.00	\$56,340.00	\$0.00	0%
A - 2018	\$16,592.00	\$0.00	\$16,592.00	\$0.00	\$16,592.00	\$0.00	0%
A - 2019	\$16,666.67	\$0.00	\$16,666.67	\$0.00	\$16,666.67	\$0.00	0%
A - 2020	\$28,806.16	\$0.00	\$28,806.16	\$0.00	\$28,806.16	\$0.00	0%
A - 2021	\$41,666.67	\$5,000.00	\$41,666.67	\$5,000.00	\$41,666.67	\$5,000.00	12%
A - 2022	\$20,387.07	\$0.00	\$20,387.07	\$0.00	\$20,387.07	\$0.00	0%
A - 2023	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	0%
A - 2024	\$56,104.35	\$0.00	\$56,104.35	\$0.00	\$56,104.35	\$0.00	0%
A - 2025	\$11,977.33	\$0.00	\$11,977.33	\$0.00	\$11,977.33	\$0.00	0%
A - 2026	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2027	\$90,849.81	\$10,000.00	\$90,849.81	\$10,000.00	\$90,849.81	\$10,000.00	11%
A - 2028	\$452,766.45	\$55,250.00	\$452,766.45	\$55,250.00	\$397,516.45	\$0.00	0%
A - 2029	\$139,501.22	\$0.00	\$139,501.22	\$0.00	\$139,501.22	\$0.00	0%
A - 2030	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2031	\$144,649.86	\$125,000.00	\$144,649.86	\$125,000.00	\$144,649.86	\$125,000.00	86%
A - 2032	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2033	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	100%
A - 2034	\$600,000.00	\$249,925.00	\$600,000.00	\$249,925.00	\$600,000.00	\$249,925.00	42%
A - 2035	\$295,000.00	\$197,351.53	\$295,000.00	\$197,351.53	\$295,000.00	\$197,351.53	67%
A - 2036	\$152,896.21	\$0.00	\$152,896.21	\$0.00	\$152,896.21	\$0.00	0%
A - 2037	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2038	\$125,000.00	\$0.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00	0%
A - 2039	\$157,500.00	\$95,736.78	\$157,500.00	\$95,736.78	\$81,816.00	\$20,052.78	25%
A - 2040	\$142,000.00	\$67,811.78	\$142,000.00	\$67,811.78	\$85,665.97	\$10,977.75	13%
A - 2041	\$38,127.80	\$0.00	\$38,127.80	\$0.00	\$38,127.80	\$0.00	0%
A - 2042	\$87,745.82	\$101,655.11	\$87,745.82	\$101,655.11	\$87,745.82	\$101,655.11	116%
A - 2043	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 2044	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2045	\$2,103.29	\$0.00	\$2,103.29	\$0.00	\$2,103.29	\$0.00	0%
A - 2046	\$900.00	\$0.00	\$900.00	\$0.00	\$900.00	\$0.00	0%
A - 2047	\$32,463.22	\$0.00	\$32,463.22	\$0.00	\$32,463.22	\$0.00	0%
A - 2048	\$5,950.00	\$0.00	\$5,950.00	\$0.00	\$5,950.00	\$0.00	0%
A - 2049	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2050	\$80,000.00	\$75,000.00	\$80,000.00	\$75,000.00	\$30,000.00	\$25,000.00	83%
A - 2051	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2052	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2053	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 2054	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2055	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2056	\$625,000.00	\$0.00	\$625,000.00	\$0.00	\$625,000.00	\$0.00	0%
A - 2057	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2058	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2059	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2060	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2062	\$252,300.00	\$148,016.39	\$252,300.00	\$148,016.39	\$129,457.10	\$25,173.49	19%
A - 2063	\$112,086.11	\$84,442.68	\$112,086.11	\$84,442.69	\$89,943.21	\$62,299.79	69%
A - 2064	\$99,326.69	\$13,016.09	\$99,326.69	\$13,016.09	\$86,310.60	\$0.00	0%
A - 2065	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2067	\$100,617.00	\$0.00	\$100,618.00	\$0.00	\$100,618.00	\$0.00	0%
A - 2069	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2070	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2071	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2072	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2073	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 2074	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2075	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2076	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2077	\$272,935.59	\$97,964.00	\$272,935.59	\$97,964.00	\$192,548.09	\$17,576.50	9%
A - 2078	\$427,500.00	\$97,964.00	\$427,500.00	\$97,964.00	\$347,112.50	\$17,576.50	5%
A - 2079	\$37,216.29	\$14,476.26	\$37,216.29	\$14,476.26	\$33,766.29	\$11,026.26	33%
A - 2080	\$13,427.50	\$0.00	\$13,427.50	\$0.00	\$13,427.50	\$0.00	0%
A - 2082	\$5,000.00	\$2,507.48	\$5,000.00	\$2,507.48	\$5,000.00	\$2,507.48	50%
A - 2083	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2084	\$7,525.84	\$1,562.40	\$7,525.84	\$1,562.40	\$7,525.84	\$1,562.40	21%
A - 2085	\$35,000.00	\$13,766.68	\$35,000.00	\$13,766.68	\$33,291.91	\$12,058.00	36%
A - 2086	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2087	\$259,606.28	\$0.00	\$259,606.28	\$0.00	\$259,606.28	\$0.00	0%
A - 2088	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2089	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2090	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0%
A - 2091	\$300,000.00	\$15,000.00	\$300,000.00	\$21,000.00	\$294,000.00	\$15,000.00	5%
A - 2092	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2093	\$57,613.39	\$0.00	\$57,613.39	\$0.00	\$57,613.39	\$0.00	0%
A - 2094	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2095	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2096	\$17,265.00	\$0.00	\$17,265.00	\$0.00	\$17,265.00	\$0.00	0%
A - 2097	\$10,770.00	\$0.00	\$10,770.00	\$0.00	\$10,770.00	\$0.00	0%
A - 2098	\$196,561.38	\$4,315.00	\$196,561.38	\$4,315.00	\$196,561.38	\$4,315.00	2%
A - 2099	\$1,283,932.40	\$0.00	\$1,283,932.40	\$0.00	\$1,283,932.40	\$0.00	0%
A - 2100	\$158,622.69	\$44,204.88	\$158,622.69	\$44,204.88	\$158,622.69	\$44,204.88	28%
A - 2101	\$11,054.11	\$0.00	\$11,054.11	\$0.00	\$11,054.11	\$0.00	0%
A - 2102	\$8,194.31	\$0.00	\$8,194.31	\$0.00	\$8,194.31	\$0.00	0%
A - 2103	\$22,010.80	\$11,708.09	\$22,010.80	\$11,708.09	\$22,010.80	\$11,708.09	53%
A - 2104	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 2105	\$11,585.34	\$0.00	\$11,585.34	\$0.00	\$11,585.34	\$0.00	0%
A - 2106	\$25,635.78	\$0.00	\$25,635.78	\$0.00	\$25,635.78	\$0.00	0%
A - 2107	\$323,796.19	\$107,006.30	\$323,796.19	\$107,006.30	\$323,796.19	\$107,006.30	33%
A - 2108	\$10,000.00	\$0.00	\$20,000.00	\$11,167.00	\$10,000.00	\$1,167.00	12%
A - 2109	\$65,800.00	\$32,173.33	\$65,800.00	\$31,130.00	\$34,670.00	\$0.00	0%
A - 2110	\$15,000.00	\$11,245.21	\$15,000.00	\$11,245.21	\$10,000.00	\$6,245.21	62%
A - 2111	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2112	\$450,106.45	\$0.00	\$450,106.45	\$0.00	\$450,106.45	\$0.00	0%
A - 2114	\$43,230.39	\$0.00	\$43,230.39	\$0.00	\$43,230.39	\$0.00	0%
A - 2115	\$225,578.41	\$20,000.00	\$225,578.41	\$20,000.00	\$225,578.41	\$20,000.00	9%
A - 2117	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2118	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2119	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2120	\$80,000.00	\$50,000.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	0%
A - 2121	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 2122	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2123	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2124	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2125	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	\$0.00	0%
A - 2126	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2127	\$448,520.00	\$234,128.00	\$448,520.00	\$234,695.00	\$213,825.00	\$0.00	0%
A - 2128	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2129	\$250,000.00	\$50,000.00	\$250,000.00	\$50,000.00	\$250,000.00	\$50,000.00	20%
A - 2130	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2131	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 2132	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2133	\$55,000.00	\$7,188.30	\$55,000.00	\$7,189.00	\$47,811.00	\$0.00	0%
A - 2134	\$139,574.98	\$64,359.24	\$139,574.98	\$64,359.24	\$132,386.68	\$57,170.94	43%
A - 2135	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2136	\$289,610.72	\$0.00	\$289,610.72	\$0.00	\$289,610.72	\$0.00	0%
A - 2137	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2138	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2139	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 2140	\$405,000.00	\$147,747.00	\$405,000.00	\$148,000.00	\$257,000.00	\$0.00	0%
A - 2141	\$100,000.00	\$50,719.00	\$100,000.00	\$50,719.00	\$100,000.00	\$50,719.00	51%
A - 2142	\$120,100.00	\$0.00	\$120,100.00	\$0.00	\$120,100.00	\$0.00	0%
A - 2143	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2144	\$17,000.00	\$0.00	\$17,000.00	\$0.00	\$17,000.00	\$0.00	0%
A - 2145	\$103,046.27	\$89,886.67	\$103,046.27	\$89,886.66	\$90,328.96	\$77,169.35	85%
A - 2146	\$91,500.00	\$40,818.47	\$91,500.00	\$40,818.47	\$68,500.00	\$17,818.47	26%
A - 2147	\$30,273.01	\$0.00	\$30,273.01	\$0.00	\$30,273.01	\$0.00	0%
A - 2148	\$380,000.00	\$0.00	\$380,000.00	\$0.00	\$380,000.00	\$0.00	0%
A - 2149	\$104,813.61	\$20,000.00	\$167,333.61	\$27,500.00	\$147,333.61	\$7,500.00	5%
A - 2150	\$27,300.85	\$0.00	\$89,800.95	\$41,250.10	\$86,050.85	\$37,500.00	44%
A - 2151	\$25,053.04	\$0.00	\$25,053.04	\$0.00	\$25,053.04	\$0.00	0%
A - 2152	\$6,082.76	\$0.00	\$6,082.76	\$0.00	\$6,082.76	\$0.00	0%
A - 2153	\$100,435.86	\$8,000.00	\$100,435.86	\$8,000.00	\$100,435.86	\$8,000.00	8%
A - 2154	\$7,294.07	\$0.00	\$7,294.07	\$0.00	\$7,294.07	\$0.00	0%
A - 2155	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2156	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2157	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2158	\$40,000.00	\$13,100.00	\$40,000.00	\$13,100.00	\$38,450.00	\$11,550.00	30%
A - 2159	\$35,000.00	\$2,000.00	\$35,000.00	\$2,000.00	\$34,000.00	\$1,000.00	3%
A - 2160	\$59,997.63	\$0.00	\$59,997.63	\$0.00	\$59,997.63	\$0.00	0%
A - 2162	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2163	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2164	\$87,435.08	\$94,937.25	\$87,435.08	\$94,937.35	\$30,000.00	\$37,502.27	125%
A - 2165	\$55,270.38	\$58,508.11	\$55,270.38	\$58,508.11	\$31,387.35	\$34,625.08	110%
A - 2167	\$5,000.00	\$450.00	\$5,000.00	\$450.00	\$5,000.00	\$450.00	9%
A - 2168	\$10,668.00	\$0.00	\$10,668.00	\$0.00	\$10,668.00	\$0.00	0%
A - 2169	\$425,000.00	\$408,718.50	\$425,000.00	\$408,718.50	\$416,281.50	\$400,000.00	96%
A - 2170	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2171	\$70,000.00	\$6,495.81	\$70,000.00	\$6,495.81	\$70,000.00	\$6,495.81	9%
A - 2172	\$92,835.62	\$62,500.00	\$92,835.62	\$50,000.00	\$92,835.62	\$50,000.00	54%
A - 2173	\$17,900.00	\$18,000.00	\$17,900.00	\$18,000.00	\$14,000.00	\$14,100.00	101%
A - 2174	\$86,111.62	\$0.00	\$86,111.62	\$0.00	\$86,111.62	\$0.00	0%
A - 2175	\$58,000.00	\$30,000.00	\$58,000.00	\$30,000.00	\$58,000.00	\$30,000.00	52%
A - 2176	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 2177	\$108,462.60	\$89,789.26	\$108,462.60	\$89,789.26	\$85,683.06	\$67,009.72	78%
A - 2178	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2179	\$85,000.00	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	100%
A - 2180	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2181	\$50,000.00	\$40,000.00	\$50,000.00	\$40,000.00	\$50,000.00	\$40,000.00	80%
A - 2182	\$525,000.00	\$372,345.00	\$525,000.00	\$372,345.00	\$255,770.00	\$103,115.00	40%
A - 2183	\$870,000.00	\$403,000.00	\$870,000.00	\$403,000.00	\$715,000.00	\$248,000.00	35%
A - 2184	\$50,000.00	\$40,000.00	\$50,000.00	\$40,000.00	\$50,000.00	\$40,000.00	80%
A - 2185	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2187	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2188	\$120,000.00	\$28,083.37	\$120,000.00	\$28,083.37	\$108,800.00	\$16,883.37	16%
A - 2189	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2190	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2191	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2192	\$500,000.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	\$0.00	0%
A - 2193	\$24,950.00	\$5,000.00	\$24,950.00	\$5,000.00	\$19,950.00	\$0.00	0%
A - 2194	\$40,000.00	\$18,087.88	\$40,000.00	\$18,087.88	\$40,000.00	\$18,087.88	45%
A - 2195	\$3,000.00	\$500.00	\$3,000.00	\$500.00	\$3,000.00	\$500.00	17%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2196	\$9,068.00	\$1,700.00	\$9,068.00	\$1,700.00	\$9,068.00	\$1,700.00	19%
A - 2197	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	0%
A - 2198	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2199	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2200	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2201	\$220,000.00	\$20,000.00	\$220,000.00	\$20,000.00	\$220,000.00	\$20,000.00	9%
A - 2202	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2203	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2204	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 2205	\$20,000.00	\$7,461.00	\$20,000.00	\$7,461.00	\$12,539.00	\$0.00	0%
A - 2206	\$281,479.55	\$125,000.00	\$281,479.55	\$125,000.00	\$206,479.55	\$50,000.00	24%
A - 2207	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2208	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2209	\$17,769.45	\$0.00	\$17,769.45	\$0.00	\$17,769.45	\$0.00	0%
A - 2210	\$20,000.00	\$12,058.89	\$20,000.00	\$12,058.59	\$20,000.00	\$12,058.59	60%
A - 2211	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2212	\$895,678.04	\$0.00	\$895,678.04	\$0.00	\$895,678.04	\$0.00	0%
A - 2213	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2214	\$10,500.00	\$0.00	\$10,500.00	\$0.00	\$10,500.00	\$0.00	0%
A - 2215	\$55,128.00	\$26,500.00	\$55,128.00	\$26,500.00	\$55,128.00	\$26,500.00	48%
A - 2216	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2217	\$393,500.00	\$136,500.00	\$393,500.00	\$136,500.00	\$393,500.00	\$136,500.00	35%
A - 2218	\$30,000.00	\$53,700.00	\$30,000.00	\$53,700.00	\$30,000.00	\$53,700.00	179%
A - 2219	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2220	\$265,000.00	\$102,390.00	\$265,000.00	\$114,123.00	\$242,841.00	\$91,964.00	38%
A - 2221	\$19,000.00	\$98.88	\$19,000.00	\$98.88	\$18,901.12	\$0.00	0%
A - 2222	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2223	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2224	\$65,906.93	\$0.00	\$65,906.93	\$0.00	\$65,906.93	\$0.00	0%
A - 2225	\$73,500.00	\$0.00	\$73,500.00	\$0.00	\$73,500.00	\$0.00	0%
A - 2226	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2227	\$67,314.87	\$0.00	\$67,314.87	\$0.00	\$67,314.87	\$0.00	0%
A - 2228	\$20,840.00	\$10,000.00	\$20,840.00	\$10,000.00	\$20,000.00	\$9,160.00	46%
A - 2229	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2232	\$87,500.00	\$0.00	\$87,500.00	\$0.00	\$87,500.00	\$0.00	0%
A - 2233	\$201,643.37	\$0.00	\$201,643.37	\$0.00	\$201,643.37	\$0.00	0%
A - 2234	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2235	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2236	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2237	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2238	\$225,000.00	\$75,000.00	\$225,000.00	\$75,000.00	\$225,000.00	\$75,000.00	33%
A - 2239	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2240	\$24,696.21	\$0.00	\$24,696.21	\$0.00	\$24,696.21	\$0.00	0%
A - 2241	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2242	\$191,000.00	\$0.00	\$191,000.00	\$0.00	\$191,000.00	\$0.00	0%
A - 2243	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2244	\$337,000.00	\$0.00	\$337,000.00	\$0.00	\$337,000.00	\$0.00	0%
A - 2245	\$81,175.00	\$0.00	\$81,175.00	\$0.00	\$81,175.00	\$0.00	0%
A - 2246	\$180,000.00	\$121,400.00	\$180,000.00	\$121,400.00	\$180,000.00	\$121,400.00	67%
A - 2247	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2248	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2249	\$40,732.52	\$0.00	\$40,732.52	\$0.00	\$40,732.52	\$0.00	0%
A - 2250	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0%
A - 2251	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2252	\$10,000.00	\$5,000.00	\$10,000.00	\$5,000.00	\$10,000.00	\$5,000.00	50%
A - 2253	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2254	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2255	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 2257	\$10,838.26	\$0.00	\$10,838.26	\$0.00	\$10,838.26	\$0.00	0%
A - 2258	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	0%
A - 2259	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 2260	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2261	\$96,000.00	\$0.00	\$96,000.00	\$0.00	\$96,000.00	\$0.00	0%
A - 2262	\$114,582.94	\$4,245.44	\$114,582.94	\$4,245.44	\$110,337.50	\$0.00	0%
A - 2263	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2264	\$600,000.00	\$0.00	\$600,000.00	\$0.00	\$600,000.00	\$0.00	0%
A - 2265	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2266	\$35,500.00	\$16,800.00	\$35,500.00	\$16,800.00	\$35,500.00	\$16,800.00	47%
A - 2267	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2268	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2269	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2270	\$18,500.00	\$0.00	\$18,500.00	\$0.00	\$18,500.00	\$0.00	0%
A - 2271	\$36,000.00	\$13,199.96	\$36,000.00	\$13,199.96	\$36,000.00	\$13,199.96	37%
A - 2272	\$90,690.00	\$10,000.00	\$83,690.75	\$26,550.02	\$72,049.75	\$14,909.02	21%
A - 2273	\$8,900.00	\$0.00	\$8,900.00	\$0.00	\$8,900.00	\$0.00	0%
A - 2274	\$19,400.00	\$0.00	\$19,400.00	\$0.00	\$19,400.00	\$0.00	0%
A - 2275	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 2276	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2277	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2278	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$0.00	0%
A - 2279	\$55,000.00	\$17,841.12	\$55,000.00	\$17,841.12	\$37,158.88	\$0.00	0%
A - 2280	\$70,000.00	\$12,058.59	\$70,000.00	\$12,058.59	\$70,000.00	\$12,058.59	17%
A - 2281	\$18,500.00	\$9,429.63	\$18,500.00	\$9,429.63	\$18,500.00	\$9,429.63	51%
A - 2282	\$43,500.00	\$9,429.63	\$43,500.00	\$9,429.63	\$43,500.00	\$9,429.63	22%
A - 2283	\$631,161.00	\$258,748.62	\$631,161.00	\$258,748.62	\$518,320.00	\$145,907.62	28%
A - 2284	\$650,000.00	\$656,529.04	\$650,000.00	\$656,529.04	\$500,000.00	\$506,529.04	101%
A - 2285	\$178,309.00	\$0.00	\$178,309.00	\$0.00	\$178,309.00	\$0.00	0%
A - 2286	\$109,623.00	\$28,513.00	\$109,623.00	\$28,513.00	\$81,110.00	\$0.00	0%
A - 2287	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2288	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2289	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2290	\$124,260.00	\$0.00	\$124,260.00	\$0.00	\$124,260.00	\$0.00	0%
A - 2291	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2292	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2293	\$140,103.00	\$0.00	\$160,000.00	\$19,897.00	\$140,103.00	\$0.00	0%
A - 2294	\$445,680.18	\$443,290.20	\$445,680.18	\$443,290.20	\$2,389.98	\$0.00	0%
A - 2295	\$23,125.00	\$0.00	\$23,125.00	\$0.00	\$23,125.00	\$0.00	0%
A - 2296	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2297	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2298	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2299	\$31,141.98	\$10,275.07	\$31,341.98	\$10,475.47	\$31,141.98	\$10,275.47	33%
A - 2300	\$36,000.00	\$17,532.47	\$36,000.00	\$17,532.59	\$30,526.00	\$12,058.59	40%
A - 2301	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2302	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2303	\$10,000.00	\$583.52	\$10,000.00	\$583.52	\$10,000.00	\$583.52	6%
A - 2304	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2305	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2307	\$75,000.00	\$62,500.00	\$75,000.00	\$62,500.00	\$75,000.00	\$62,500.00	83%
A - 2308	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2309	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2311	\$91,206.85	\$46,000.00	\$91,206.85	\$46,000.00	\$88,206.85	\$43,000.00	49%
A - 2312	\$101,804.88	\$46,000.00	\$101,804.88	\$46,000.00	\$98,804.88	\$43,000.00	44%
A - 2313	\$69,130.00	\$82,480.44	\$69,130.00	\$82,480.44	\$69,130.00	\$82,480.44	119%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2314	\$27,400.54	\$0.00	\$27,400.54	\$0.00	\$27,400.54	\$0.00	0%
A - 2315	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2316	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2317	\$30,000.00	\$24,036.88	\$30,000.00	\$24,036.88	\$30,000.00	\$24,036.88	80%
A - 2318	\$81,000.00	\$0.00	\$81,000.00	\$0.00	\$81,000.00	\$0.00	0%
A - 2319	\$1,061,209.00	\$933,000.00	\$1,061,209.00	\$933,000.00	\$533,000.00	\$404,791.00	76%
A - 2320	\$200,000.00	\$30,000.00	\$200,000.00	\$30,000.00	\$200,000.00	\$30,000.00	15%
A - 2321	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	100%
A - 2322	\$40,250.81	\$0.00	\$40,250.81	\$0.00	\$40,250.81	\$0.00	0%
A - 2323	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 2324	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 2325	\$21,000.00	\$13,264.45	\$21,000.00	\$13,264.45	\$21,000.00	\$13,264.45	63%
A - 2326	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2327	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2328	\$115,000.00	\$89,790.45	\$115,000.00	\$89,790.45	\$115,000.00	\$89,790.45	78%
A - 2329	\$13,116.29	\$0.00	\$13,116.29	\$0.00	\$13,116.29	\$0.00	0%
A - 2330	\$14,968.52	\$8,583.92	\$14,968.52	\$8,583.92	\$13,368.17	\$6,983.57	52%
A - 2331	\$5,000.00	\$2,598.00	\$5,000.00	\$2,598.00	\$5,000.00	\$2,598.00	52%
A - 2332	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2333	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2334	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2335	\$130,000.00	\$117,931.50	\$130,000.00	\$117,931.50	\$75,000.00	\$62,931.50	84%
A - 2336	\$85,000.00	\$62,931.50	\$85,000.00	\$62,931.50	\$45,000.00	\$22,931.50	51%
A - 2337	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 2338	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2339	\$69,781.95	\$0.00	\$69,781.95	\$0.00	\$69,781.95	\$0.00	0%
A - 2340	\$8,133.00	\$0.00	\$8,133.00	\$0.00	\$8,133.00	\$0.00	0%
A - 2341	\$103,169.68	\$35,000.00	\$103,169.68	\$35,000.00	\$103,169.68	\$35,000.00	34%
A - 2342	\$207,000.00	\$72,351.53	\$207,000.00	\$72,351.53	\$207,000.00	\$72,351.53	35%
A - 2343	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2344	\$28,064.66	\$0.00	\$28,064.66	\$0.00	\$28,064.66	\$0.00	0%
A - 2345	\$30,500.00	\$16,823.81	\$30,500.00	\$16,823.81	\$14,176.19	\$500.00	4%
A - 2346	\$175,000.00	\$24,950.00	\$175,000.00	\$24,950.00	\$175,000.00	\$24,950.00	14%
A - 2347	\$975,000.00	\$24,950.00	\$975,000.00	\$24,950.00	\$975,000.00	\$24,950.00	3%
A - 2348	\$517,665.46	\$0.00	\$517,665.46	\$0.00	\$517,665.46	\$0.00	0%
A - 2349	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2350	\$49,999.98	\$0.00	\$49,999.98	\$0.00	\$49,999.98	\$0.00	0%
A - 2351	\$118,000.00	\$58,836.00	\$118,000.00	\$58,836.00	\$115,000.00	\$55,836.00	49%
A - 2352	\$30,000.00	\$46,539.39	\$30,000.00	\$46,539.39	\$30,000.00	\$46,539.39	155%
A - 2353	\$20,000.00	\$1,200.00	\$20,000.00	\$1,200.00	\$18,800.00	\$0.00	0%
A - 2354	\$62,686.00	\$0.00	\$62,686.00	\$0.00	\$62,686.00	\$0.00	0%
A - 2355	\$168,904.00	\$0.00	\$168,904.00	\$0.00	\$168,904.00	\$0.00	0%
A - 2356	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2357	\$39,805.20	\$15,059.00	\$39,805.20	\$15,059.00	\$37,452.04	\$12,705.84	34%
A - 2358	\$110,000.00	\$93,087.88	\$110,000.00	\$93,087.88	\$110,000.00	\$93,087.88	85%
A - 2359	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 2360	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2361	\$29,503.47	\$0.00	\$29,503.47	\$0.00	\$29,503.47	\$0.00	0%
A - 2362	\$151,000.00	\$4,441.91	\$151,000.00	\$4,491.91	\$151,000.00	\$4,491.91	3%
A - 2363	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2364	\$36,758.60	\$13,889.49	\$36,758.60	\$13,889.49	\$35,000.00	\$12,130.89	35%
A - 2365	\$472,144.03	\$408,495.99	\$472,144.03	\$408,495.99	\$349,610.04	\$285,962.00	82%
A - 2367	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2368	\$31,716.38	\$14,457.98	\$31,716.38	\$14,457.98	\$21,716.38	\$4,457.98	21%
A - 2369	\$100,000.00	\$28,017.00	\$100,000.00	\$28,017.00	\$71,983.00	\$0.00	0%
A - 2370	\$40,000.00	\$17,399.86	\$40,000.00	\$17,399.86	\$38,050.00	\$15,449.86	41%
A - 2371	\$555,655.09	\$408,495.99	\$555,655.09	\$408,495.99	\$399,610.04	\$252,450.94	63%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2372	\$10,000.00	\$11,533.81	\$10,000.00	\$11,533.81	\$10,000.00	\$11,533.81	116%
A - 2373	\$5,000.00	\$583.50	\$5,000.00	\$583.50	\$5,000.00	\$583.50	12%
A - 2374	\$25,000.00	\$9,584.28	\$25,000.00	\$9,584.28	\$25,000.00	\$9,584.28	38%
A - 2375	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0%
A - 2376	\$329,286.00	\$210,895.13	\$329,286.20	\$210,895.13	\$131,927.07	\$13,536.00	10%
A - 2377	\$149,000.00	\$35,000.00	\$149,500.00	\$35,000.00	\$149,500.00	\$35,000.00	23%
A - 2379	\$10,000.00	\$11,200.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	100%
A - 2380	\$150,000.00	\$41,145.00	\$150,000.00	\$41,145.00	\$114,668.00	\$5,813.00	5%
A - 2382	\$38,427.50	\$13,258.59	\$38,427.50	\$13,258.59	\$38,427.50	\$13,258.59	35%
A - 2383	\$175,000.00	\$0.00	\$175,000.00	\$0.00	\$175,000.00	\$0.00	0%
A - 2384	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2385	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2386	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2387	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2388	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2389	\$18,000.00	\$12,223.56	\$18,000.00	\$12,223.56	\$18,000.00	\$12,223.56	68%
A - 2390	\$57,000.00	\$0.00	\$57,000.00	\$0.00	\$57,000.00	\$0.00	0%
A - 2391	\$57,000.00	\$0.00	\$57,000.00	\$0.00	\$57,000.00	\$0.00	0%
A - 2392	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 2393	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 2394	\$50,000.00	\$35,472.50	\$50,000.00	\$35,472.50	\$50,000.00	\$35,472.50	71%
A - 2395	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2396	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	\$0.00	0%
A - 2397	\$53,500.00	\$32,250.00	\$53,500.00	\$32,250.00	\$36,250.00	\$15,000.00	41%
A - 2398	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2399	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2400	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2401	\$160,000.00	\$80,000.00	\$160,000.00	\$80,000.00	\$80,000.00	\$0.00	0%
A - 2402	\$20,018.00	\$0.00	\$20,018.00	\$0.00	\$20,018.00	\$0.00	0%
A - 2403	\$36,855.00	\$0.00	\$36,855.00	\$0.00	\$36,855.00	\$0.00	0%
A - 2404	\$50,301.00	\$64,302.34	\$50,301.00	\$64,302.34	\$50,301.00	\$64,302.34	128%
A - 2405	\$57,185.58	\$30,329.08	\$57,185.58	\$30,329.08	\$57,185.58	\$30,329.08	53%
A - 2406	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2407	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 2408	\$55,000.00	\$10,947.77	\$55,000.00	\$10,947.77	\$55,000.00	\$10,947.77	20%
A - 2409	\$550,357.99	\$14,800.00	\$550,357.99	\$14,800.00	\$535,557.99	\$0.00	0%
A - 2410	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2411	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2412	\$373,511.25	\$62,500.00	\$373,511.25	\$62,500.00	\$373,511.25	\$62,500.00	17%
A - 2413	\$5,000.00	\$6,000.00	\$5,000.00	\$6,000.00	\$5,000.00	\$6,000.00	120%
A - 2414	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2415	\$571,192.55	\$125.00	\$571,192.55	\$127,500.00	\$568,692.55	\$125,000.00	22%
A - 2416	\$27,500.00	\$7,500.00	\$27,500.00	\$7,500.00	\$27,500.00	\$7,500.00	27%
A - 2417	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2418	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0%
A - 2419	\$32,000.00	\$0.00	\$32,000.00	\$0.00	\$32,000.00	\$0.00	0%
A - 2420	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2421	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2422	\$20,000.00	\$15,000.00	\$20,000.00	\$15,000.00	\$20,000.00	\$15,000.00	75%
A - 2423	\$137,500.00	\$67,661.91	\$137,500.00	\$67,661.91	\$82,338.09	\$12,500.00	15%
A - 2424	\$122,133.66	\$0.00	\$122,133.66	\$0.00	\$122,133.66	\$0.00	0%
A - 2425	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2426	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2427	\$72,000.00	\$23,805.96	\$69,000.00	\$47,768.80	\$63,207.50	\$41,976.30	66%
A - 2428	\$20,000.00	\$13,825.14	\$20,000.00	\$13,825.14	\$20,000.00	\$13,825.14	69%
A - 2429	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2432	\$10,000.00	\$4,000.00	\$10,000.00	\$4,000.00	\$10,000.00	\$4,000.00	40%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2433	\$129,579.50	\$0.00	\$129,579.50	\$0.00	\$129,579.50	\$0.00	0%
A - 2434	\$15,000.00	\$8,183.19	\$15,000.00	\$8,183.19	\$14,316.00	\$7,499.19	52%
A - 2435	\$445,000.00	\$373,654.25	\$445,000.00	\$373,654.25	\$304,626.96	\$233,281.21	77%
A - 2436	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2437	\$437,347.51	\$78,810.00	\$437,347.51	\$78,810.00	\$437,347.51	\$78,810.00	18%
A - 2438	\$10,000.00	\$0.00	\$47,835.55	\$11,462.64	\$47,835.55	\$11,462.64	24%
A - 2439	\$140,000.00	\$25,000.00	\$140,000.00	\$25,000.00	\$140,000.00	\$25,000.00	18%
A - 2440	\$43,213.66	\$948.69	\$43,213.66	\$948.68	\$42,264.98	\$0.00	0%
A - 2441	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2442	\$13,265.43	\$0.00	\$13,265.43	\$0.00	\$13,265.43	\$0.00	0%
A - 2444	\$58,149.48	\$14,541.25	\$58,149.48	\$14,541.25	\$55,043.23	\$11,435.00	21%
A - 2445	\$532,000.00	\$80,000.00	\$532,000.00	\$62,500.00	\$492,000.00	\$22,500.00	5%
A - 2446	\$25,000.00	\$0.00	\$25,000.00	\$8,751.00	\$16,249.00	\$0.00	0%
A - 2447	\$452,018.23	\$0.00	\$452,018.23	\$0.00	\$452,018.23	\$0.00	0%
A - 2448	\$600,000.00	\$0.00	\$600,000.00	\$0.00	\$600,000.00	\$0.00	0%
A - 2449	\$150,000.00	\$40,000.00	\$150,000.00	\$40,000.00	\$150,000.00	\$40,000.00	27%
A - 2450	\$35,360.36	\$0.00	\$35,360.36	\$0.00	\$35,360.36	\$0.00	0%
A - 2451	\$35,360.36	\$0.00	\$35,360.36	\$0.00	\$35,360.36	\$0.00	0%
A - 2452	\$20,000.00	\$3,517.58	\$20,000.00	\$3,517.58	\$20,000.00	\$3,517.58	18%
A - 2453	\$210,000.00	\$105,000.00	\$210,000.00	\$105,000.00	\$105,000.00	\$0.00	0%
A - 2454	\$30,000.00	\$31,000.00	\$30,000.00	\$31,000.00	\$30,000.00	\$31,000.00	103%
A - 2455	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	0%
A - 2456	\$350,000.00	\$22,000.00	\$350,000.00	\$22,000.00	\$350,000.00	\$22,000.00	6%
A - 2457	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2458	\$270,000.00	\$29,500.00	\$270,000.00	\$29,500.00	\$250,000.00	\$9,500.00	4%
A - 2459	\$500,000.00	\$156,250.00	\$500,000.00	\$156,250.00	\$500,000.00	\$156,250.00	31%
A - 2460	\$8,368.62	\$0.00	\$8,368.62	\$0.00	\$8,368.62	\$0.00	0%
A - 2461	\$500,000.00	\$93,750.00	\$500,000.00	\$93,750.00	\$500,000.00	\$93,750.00	19%
A - 2462	\$992,750.32	\$345,000.00	\$992,750.32	\$345,000.00	\$647,750.32	\$0.00	0%
A - 2463	\$36,958.67	\$0.00	\$36,958.67	\$0.00	\$36,958.67	\$0.00	0%
A - 2464	\$49,500.00	\$28,750.00	\$49,500.00	\$28,750.00	\$25,000.00	\$4,250.00	17%
A - 2465	\$150,808.78	\$130,274.10	\$150,808.78	\$130,274.10	\$94,052.73	\$73,518.05	78%
A - 2466	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2467	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2468	\$94,924.48	\$26,913.92	\$94,924.48	\$26,913.92	\$90,424.48	\$22,413.92	25%
A - 2469	\$25,000.00	\$35,913.91	\$25,000.00	\$35,913.91	\$20,500.00	\$31,413.91	153%
A - 2470	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2471	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2472	\$98,016.86	\$0.00	\$98,016.86	\$0.00	\$98,016.86	\$0.00	0%
A - 2473	\$129,000.00	\$24,117.18	\$129,000.00	\$24,117.18	\$129,000.00	\$24,117.18	19%
A - 2474	\$110,000.00	\$62,110.00	\$110,000.00	\$62,110.00	\$110,000.00	\$62,110.00	56%
A - 2475	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	\$0.00	0%
A - 2476	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2477	\$22,700.00	\$2,804.24	\$22,700.00	\$2,824.24	\$19,875.76	\$0.00	0%
A - 2478	\$20,500.00	\$0.00	\$20,500.00	\$0.00	\$20,500.00	\$0.00	0%
A - 2479	\$110,000.00	\$11,863.96	\$110,000.00	\$11,863.96	\$110,000.00	\$11,863.96	11%
A - 2480	\$226,000.00	\$0.00	\$226,000.00	\$0.00	\$226,000.00	\$0.00	0%
A - 2481	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0%
A - 2482	\$3,000.00	\$0.00	\$30,000.00	\$27,000.00	\$3,000.00	\$0.00	0%
A - 2483	\$330,045.14	\$0.00	\$330,045.14	\$0.00	\$330,045.14	\$0.00	0%
A - 2484	\$165,000.00	\$30,000.00	\$165,000.00	\$30,000.00	\$155,000.00	\$20,000.00	13%
A - 2485	\$160,000.00	\$75,655.00	\$160,000.00	\$75,655.00	\$110,000.00	\$25,655.00	23%
A - 2486	\$150,000.00	\$0.00	\$240,000.00	\$14,635.11	\$240,000.00	\$14,635.11	6%
A - 2487	\$180,000.00	\$29,270.23	\$90,000.00	\$14,635.11	\$90,000.00	\$14,635.11	16%
A - 2488	\$231,000.00	\$0.00	\$231,000.00	\$0.00	\$231,000.00	\$0.00	0%
A - 2489	\$60,000.00	\$47,800.00	\$60,000.00	\$56,383.41	\$60,000.00	\$56,383.41	94%
A - 2490	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2491	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2492	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2493	\$40,540.00	\$8,594.00	\$40,540.00	\$8,594.00	\$40,540.00	\$8,594.00	21%
A - 2494	\$290,000.00	\$122,792.24	\$290,000.00	\$122,792.24	\$167,207.76	\$0.00	0%
A - 2495	\$213,534.06	\$45,822.63	\$213,534.06	\$45,822.63	\$167,711.43	\$0.00	0%
A - 2496	\$98,931.43	\$45,225.11	\$98,931.43	\$45,225.11	\$76,931.43	\$23,225.11	30%
A - 2497	\$81,615.66	\$34,278.22	\$81,615.66	\$34,278.22	\$47,337.44	\$0.00	0%
A - 2498	\$26,672.43	\$0.00	\$26,672.43	\$0.00	\$26,672.43	\$0.00	0%
A - 2499	\$128,000.00	\$137,813.00	\$128,000.00	\$137,813.00	\$85,600.00	\$95,413.00	111%
A - 2500	\$264,358.44	\$56,393.00	\$264,358.44	\$56,393.00	\$236,613.94	\$28,648.50	12%
A - 2501	\$57,417.72	\$5,000.00	\$57,417.74	\$5,000.00	\$57,417.74	\$5,000.00	9%
A - 2502	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2503	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	100%
A - 2504	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2505	\$264,358.44	\$56,393.00	\$264,358.44	\$56,393.00	\$236,613.94	\$28,648.50	12%
A - 2506	\$35,000.00	\$13,657.00	\$35,000.00	\$13,657.00	\$21,343.00	\$0.00	0%
A - 2507	\$267,921.20	\$0.00	\$267,921.20	\$0.00	\$267,921.20	\$0.00	0%
A - 2508	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2509	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0%
A - 2510	\$14,917.14	\$0.00	\$14,917.14	\$0.00	\$14,917.14	\$0.00	0%
A - 2511	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2514	\$1,230,000.00	\$178,225.01	\$1,230,000.00	\$178,225.01	\$1,114,274.99	\$62,500.00	6%
A - 2515	\$23,686.71	\$0.00	\$23,686.71	\$0.00	\$23,686.71	\$0.00	0%
A - 2516	\$759,616.13	\$0.00	\$759,616.13	\$0.00	\$759,616.13	\$0.00	0%
A - 2517	\$225,000.00	\$0.00	\$225,000.00	\$0.00	\$225,000.00	\$0.00	0%
A - 2518	\$43,504.49	\$15,726.28	\$43,504.49	\$15,726.28	\$43,504.49	\$15,726.28	36%
A - 2519	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	100%
A - 2520	\$988,615.25	\$0.00	\$988,615.25	\$0.00	\$988,615.25	\$0.00	0%
A - 2521	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2522	\$2,579.20	\$0.00	\$2,579.20	\$0.00	\$2,579.20	\$0.00	0%
A - 2523	\$88,277.32	\$0.00	\$88,277.32	\$0.00	\$88,277.32	\$0.00	0%
A - 2524	\$10,588.34	\$0.00	\$10,588.34	\$0.00	\$10,588.34	\$0.00	0%
A - 2525	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2526	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2527	\$80,135.05	\$59,967.18	\$80,135.05	\$59,967.18	\$60,135.05	\$39,967.18	66%
A - 2528	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2529	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 2530	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 2531	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2532	\$100,000.00	\$38,909.00	\$100,000.00	\$38,909.00	\$100,000.00	\$38,909.00	39%
A - 2533	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2534	\$90,720.96	\$86,617.18	\$90,720.96	\$86,617.18	\$90,720.96	\$86,617.18	95%
A - 2535	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2536	\$60,000.00	\$71,418.24	\$60,000.00	\$71,418.24	\$47,945.92	\$59,364.18	124%
A - 2537	\$214,545.63	\$0.00	\$214,545.63	\$0.00	\$214,545.63	\$0.00	0%
A - 2538	\$10,000.00	\$7,853.80	\$10,000.00	\$7,853.80	\$10,000.00	\$7,853.80	79%
A - 2539	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2540	\$205,000.00	\$92,444.77	\$205,000.00	\$92,444.77	\$141,811.06	\$29,255.83	21%
A - 2541	\$31,000.00	\$0.00	\$31,000.00	\$0.00	\$31,000.00	\$0.00	0%
A - 2542	\$51,597.63	\$0.00	\$51,597.63	\$0.00	\$51,597.63	\$0.00	0%
A - 2544	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 2545	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2546	\$65,500.00	\$10,000.00	\$65,500.00	\$10,000.00	\$55,500.00	\$0.00	0%
A - 2547	\$1,500.00	\$2,000.00	\$1,500.00	\$2,000.00	\$1,500.00	\$2,000.00	133%
A - 2548	\$40,000.00	\$35,000.00	\$40,000.00	\$35,000.00	\$20,000.00	\$15,000.00	75%
A - 2549	\$6,160.00	\$0.00	\$6,160.00	\$0.00	\$6,160.00	\$0.00	0%
A - 2550	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%

UNDISPUTED CLAIMS EXHIBIT "A"							
	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2551	\$13,000.00	\$7,452.06	\$13,000.00	\$7,452.06	\$13,000.00	\$7,452.06	57%
A - 2552	\$10,000.00	\$6,807.00	\$10,000.00	\$6,807.00	\$8,950.00	\$5,757.00	64%
A - 2553	\$26,710.87	\$0.00	\$50,210.87	\$10,679.95	\$45,560.21	\$6,029.29	13%
A - 2554	\$47,000.00	\$21,359.93	\$23,500.00	\$10,679.95	\$18,849.34	\$6,029.29	32%
A - 2556	\$248,442.00	\$25,000.00	\$248,442.00	\$25,000.00	\$223,442.00	\$0.00	0%
A - 2557	\$258,160.00	\$25,000.00	\$258,160.00	\$25,000.00	\$233,160.00	\$0.00	0%
A - 2558	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	0%
A - 2559	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2560	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2561	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2562	\$126,592.03	\$45,426.88	\$126,595.76	\$45,426.88	\$97,485.64	\$16,316.56	17%
A - 2563	\$36,605.71	\$0.00	\$36,605.71	\$0.00	\$36,605.71	\$0.00	0%
A - 2564	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2565	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2566	\$25,000.00	\$10,870.69	\$25,000.00	\$10,870.69	\$17,545.49	\$3,416.18	19%
A - 2567	\$57,200.00	\$0.00	\$57,200.00	\$0.00	\$57,200.00	\$0.00	0%
A - 2568	\$45,000.00	\$41,000.00	\$45,000.00	\$41,000.00	\$45,000.00	\$41,000.00	91%
A - 2569	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2570	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2571	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2572	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2573	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2574	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	0%
A - 2575	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2576	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2577	\$625,749.98	\$0.00	\$625,749.98	\$0.00	\$625,749.98	\$0.00	0%
A - 2578	\$125,000.00	\$40,000.00	\$125,000.00	\$40,000.00	\$125,000.00	\$40,000.00	32%
A - 2579	\$312,262.00	\$213,600.00	\$312,262.00	\$213,600.00	\$173,662.00	\$75,000.00	43%
A - 2580	\$35,160.72	\$0.00	\$35,160.72	\$0.00	\$35,160.72	\$0.00	0%
A - 2581	\$125,000.00	\$0.00	\$260,000.00	\$225,052.84	\$217,924.99	\$182,977.83	84%
A - 2582	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2583	\$60,223.42	\$0.00	\$60,223.42	\$0.00	\$60,223.42	\$0.00	0%
A - 2584	\$28,427.50	\$2,908.09	\$28,427.50	\$2,908.09	\$28,427.50	\$2,908.09	10%
A - 2585	\$100,000.00	\$12,500.00	\$100,000.00	\$12,500.00	\$100,000.00	\$12,500.00	13%
A - 2586	\$900,000.00	\$889,189.00	\$900,000.00	\$889,196.00	\$467,365.00	\$456,561.00	98%
A - 2587	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2588	\$93,684.46	\$65,213.79	\$93,684.46	\$65,213.51	\$76,000.00	\$47,529.05	63%
A - 2589	\$40,000.00	\$29,323.64	\$40,000.00	\$29,323.64	\$40,000.00	\$29,323.64	73%
A - 2590	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2591	\$10,000.00	\$12,058.59	\$10,000.00	\$12,058.59	\$10,000.00	\$12,058.59	121%
A - 2592	\$35,000.00	\$27,543.00	\$35,000.00	\$27,543.00	\$35,000.00	\$27,543.00	79%
A - 2593	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2594	\$25,340.09	\$19,713.12	\$25,340.09	\$19,713.12	\$25,000.00	\$19,373.03	77%
A - 2595	\$240,453.97	\$119,148.01	\$240,453.97	\$119,148.01	\$139,571.16	\$18,265.20	13%
A - 2596	\$130,253.21	\$0.00	\$130,253.21	\$0.00	\$130,253.21	\$0.00	0%
A - 2597	\$20,000.00	\$18,794.47	\$20,000.00	\$18,794.47	\$20,000.00	\$18,794.47	94%
A - 2598	\$159,527.29	\$95,432.13	\$159,527.29	\$95,432.13	\$64,095.16	\$0.00	0%
A - 2599	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2600	\$85,634.00	\$0.00	\$85,634.00	\$0.00	\$85,634.00	\$0.00	0%
A - 2602	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2603	\$255,000.00	\$0.00	\$255,000.00	\$0.00	\$255,000.00	\$0.00	0%
A - 2604	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2605	\$125,000.00	\$0.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00	0%
A - 2606	\$29,000.00	\$0.00	\$29,000.00	\$0.00	\$29,000.00	\$0.00	0%
A - 2607	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	\$0.00	0%
A - 2608	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 2609	\$360,000.00	\$380,000.00	\$360,000.00	\$380,000.00	\$310,000.00	\$330,000.00	106%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2610	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2611	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2612	\$175,000.00	\$125,000.00	\$175,000.00	\$125,000.00	\$100,000.00	\$50,000.00	50%
A - 2613	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2614	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2615	\$58,386.33	\$0.00	\$58,386.33	\$0.00	\$58,386.33	\$0.00	0%
A - 2616	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2617	\$90,000.00	\$32,164.14	\$90,000.00	\$32,164.14	\$86,598.00	\$28,762.14	33%
A - 2619	\$100,000.00	\$62,500.00	\$100,000.00	\$62,500.00	\$60,000.00	\$22,500.00	38%
A - 2620	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2621	\$54,122.55	\$0.00	\$54,122.55	\$0.00	\$54,122.55	\$0.00	0%
A - 2622	\$30,000.00	\$11,700.00	\$30,000.00	\$11,700.00	\$30,000.00	\$11,700.00	39%
A - 2623	\$20,000.00	\$4,000.00	\$20,000.00	\$4,000.00	\$20,000.00	\$4,000.00	20%
A - 2624	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2625	\$27,000.00	\$0.00	\$27,000.00	\$0.00	\$27,000.00	\$0.00	0%
A - 2626	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2628	\$187,489.63	\$104,339.66	\$187,489.63	\$104,339.66	\$187,489.63	\$104,339.66	56%
A - 2629	\$14,128.18	\$0.00	\$14,128.18	\$0.00	\$14,128.18	\$0.00	0%
A - 2630	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2631	\$310,529.87	\$0.00	\$844,029.64	\$222,364.00	\$811,695.18	\$190,029.54	23%
A - 2632	\$170,000.00	\$0.00	\$170,000.00	\$0.00	\$170,000.00	\$0.00	0%
A - 2633	\$562,350.00	\$222,500.00	\$562,350.00	\$222,500.00	\$529,850.00	\$190,000.00	36%
A - 2634	\$430,000.00	\$0.00	\$430,000.00	\$0.00	\$430,000.00	\$0.00	0%
A - 2635	\$18,500.00	\$11,000.00	\$18,500.00	\$11,000.00	\$18,500.00	\$11,000.00	59%
A - 2636	\$88,175.41	\$69,954.52	\$88,172.41	\$69,951.51	\$80,720.90	\$62,500.00	77%
A - 2637	\$1,231,799.92	\$552,200.10	\$1,231,799.92	\$552,200.10	\$1,028,275.15	\$348,675.33	34%
A - 2638	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2639	\$190,000.00	\$183,821.61	\$190,000.00	\$183,821.61	\$90,000.00	\$83,821.61	93%
A - 2640	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2641	\$465,000.00	\$0.00	\$465,000.00	\$0.00	\$465,000.00	\$0.00	0%
A - 2642	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	\$0.00	0%
A - 2643	\$500,000.00	\$40,000.00	\$500,000.00	\$40,000.00	\$500,000.00	\$40,000.00	8%
A - 2644	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2645	\$64,400.00	\$5,650.00	\$64,400.00	\$5,650.00	\$68,750.00	\$0.00	0%
A - 2646	\$137,097.64	\$0.00	\$137,097.64	\$0.00	\$137,097.64	\$0.00	0%
A - 2647	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2648	\$65,000.00	\$62,500.00	\$65,000.00	\$62,500.00	\$65,000.00	\$62,500.00	96%
A - 2649	\$60,000.00	\$67,079.19	\$60,000.00	\$67,079.20	\$35,353.66	\$42,432.86	120%
A - 2650	\$5,000.00	\$684.00	\$5,000.00	\$684.00	\$5,000.00	\$684.00	14%
A - 2651	\$44,942.05	\$15,672.26	\$44,942.05	\$15,671.46	\$37,270.59	\$8,000.00	21%
A - 2652	\$10,705.44	\$0.00	\$10,705.44	\$0.00	\$10,705.44	\$0.00	0%
A - 2653	\$105,250.22	\$11,000.00	\$105,250.22	\$11,000.00	\$105,250.22	\$11,000.00	10%
A - 2654	\$13,175.89	\$0.00	\$13,175.89	\$0.00	\$13,175.89	\$0.00	0%
A - 2655	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2656	\$5,000.00	\$1,000.00	\$5,000.00	\$1,000.00	\$5,000.00	\$1,000.00	20%
A - 2657	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2658	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 2659	\$1,100,000.00	\$600,000.00	\$1,100,000.00	\$600,000.00	\$1,100,000.00	\$600,000.00	0%
A - 2660	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2661	\$33,484.46	\$0.00	\$33,484.46	\$0.00	\$33,484.46	\$0.00	0%
A - 2662	\$38,509.08	\$0.00	\$38,509.08	\$0.00	\$38,509.08	\$0.00	0%
A - 2663	\$28,334.10	\$27,000.00	\$28,334.10	\$27,000.00	\$28,334.10	\$27,000.00	95%
A - 2664	\$5,000.00	\$968.78	\$5,000.00	\$968.78	\$5,000.00	\$968.78	19%
A - 2666	\$21,050.00	\$12,320.00	\$21,050.00	\$12,320.00	\$15,000.00	\$6,270.00	42%
A - 2667	\$256,000.00	\$0.00	\$256,000.00	\$0.00	\$256,000.00	\$0.00	0%
A - 2668	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2669	\$10,000.00	\$3,611.38	\$10,000.00	\$3,611.38	\$10,000.00	\$3,611.38	36%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2670	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2671	\$32,500.00	\$13,730.59	\$32,500.00	\$13,730.59	\$30,477.50	\$11,708.09	38%
A - 2672	\$81,813.97	\$71,921.07	\$81,813.97	\$71,921.07	\$79,791.47	\$69,898.57	88%
A - 2673	\$15,000.00	\$13,279.40	\$15,000.00	\$13,279.00	\$15,000.00	\$13,279.00	89%
A - 2674	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2676	\$3,972.79	\$0.00	\$3,972.79	\$0.00	\$3,972.79	\$0.00	0%
A - 2677	\$80,841.56	\$0.00	\$80,841.56	\$0.00	\$80,841.56	\$0.00	0%
A - 2678	\$215,000.00	\$0.00	\$215,000.00	\$0.00	\$215,000.00	\$0.00	0%
A - 2679	\$80,000.00	\$32,000.00	\$80,000.00	\$32,000.00	\$48,000.00	\$0.00	0%
A - 2680	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 2681	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2682	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2683	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2684	\$46,341.91	\$0.00	\$46,341.91	\$0.00	\$46,341.91	\$0.00	0%
A - 2685	\$70,000.00	\$23,000.00	\$70,000.00	\$23,000.00	\$70,000.00	\$23,000.00	33%
A - 2686	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2687	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	0%
A - 2688	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2689	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2690	\$150,000.00	\$30,000.00	\$150,000.00	\$30,000.00	\$150,000.00	\$30,000.00	20%
A - 2691	\$125,000.00	\$0.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00	0%
A - 2692	\$17,013.03	\$0.00	\$17,013.03	\$0.00	\$17,013.03	\$0.00	0%
A - 2693	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 2694	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2695	\$46,000.00	\$11,000.00	\$46,000.00	\$11,000.00	\$35,000.00	\$0.00	0%
A - 2696	\$1,566,008.83	\$590,000.00	\$1,566,008.83	\$590,000.00	\$1,431,008.83	\$455,000.00	32%
A - 2697	\$30,000.00	\$3,000.00	\$30,000.00	\$3,000.00	\$30,000.00	\$3,000.00	10%
A - 2698	\$64,520.59	\$29,115.68	\$64,520.59	\$29,115.68	\$64,520.59	\$29,115.68	45%
A - 2699	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2700	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00	\$0.00	0%
A - 2702	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	\$0.00	0%
A - 2703	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2704	\$40,000.00	\$30,038.00	\$40,000.00	\$30,038.00	\$23,440.00	\$13,478.00	58%
A - 2705	\$208,000.00	\$29,115.69	\$208,000.00	\$29,115.69	\$203,001.50	\$24,117.19	12%
A - 2706	\$185,000.00	\$79,006.00	\$185,000.00	\$79,006.00	\$132,994.00	\$27,000.00	20%
A - 2707	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 2708	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2709	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00	0%
A - 2710	\$73,303.39	\$0.00	\$73,303.39	\$0.00	\$73,303.39	\$0.00	0%
A - 2711	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	0%
A - 2712	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2714	\$31,588.00	\$0.00	\$31,588.00	\$0.00	\$31,588.00	\$0.00	0%
A - 2715	\$4,346.00	\$0.00	\$4,346.00	\$0.00	\$4,346.00	\$0.00	0%
A - 2716	\$21,500.00	\$0.00	\$21,500.00	\$0.00	\$21,500.00	\$0.00	0%
A - 2717	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2718	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2719	\$6,213.75	\$0.00	\$6,213.75	\$0.00	\$6,213.75	\$0.00	0%
A - 2720	\$9,760.19	\$0.00	\$9,760.19	\$0.00	\$9,760.19	\$0.00	0%
A - 2723	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 2724	\$245,122.01	\$192,637.23	\$245,122.01	\$192,637.23	\$233,822.01	\$181,337.23	78%
A - 2726	\$93,509.00	\$60,134.34	\$93,509.00	\$60,134.34	\$69,809.00	\$36,434.34	52%
A - 2727	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2728	\$100,563.56	\$100.00	\$100,563.56	\$100.00	\$100,563.56	\$100.00	0%
A - 2729	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2730	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2731	\$5,000.00	\$395.39	\$5,000.00	\$395.00	\$5,000.00	\$395.00	8%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2732	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2733	\$390,000.00	\$45,000.00	\$390,000.00	\$45,000.00	\$390,000.00	\$45,000.00	12%
A - 2734	\$75,000.00	\$31,000.00	\$75,000.00	\$31,000.00	\$44,000.00	\$0.00	0%
A - 2735	\$836,020.00	\$407,621.00	\$836,020.00	\$407,621.00	\$428,399.00	\$0.00	0%
A - 2736	\$35,000.00	\$9,274.85	\$35,000.00	\$9,274.85	\$35,000.00	\$9,274.85	26%
A - 2737	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	0%
A - 2738	\$338,382.02	\$62,500.00	\$338,382.02	\$62,500.00	\$298,382.02	\$22,500.00	8%
A - 2739	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2740	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2741	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2742	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	0%
A - 2743	\$44,614.52	\$8,402.08	\$44,614.52	\$8,402.08	\$44,614.52	\$8,402.08	18%
A - 2744	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2745	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0%
A - 2746	\$95,000.00	\$9,750.00	\$95,000.00	\$9,750.00	\$95,000.00	\$9,750.00	10%
A - 2747	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2748	\$30,169.16	\$0.00	\$30,169.16	\$0.00	\$30,169.16	\$0.00	0%
A - 2749	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2750	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2751	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2752	\$40,000.00	\$24,117.24	\$40,000.00	\$24,117.24	\$40,000.00	\$24,117.24	60%
A - 2753	\$21,301.76	\$0.00	\$21,301.76	\$0.00	\$21,301.76	\$0.00	0%
A - 2754	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2755	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2756	\$132,600.00	\$86,617.18	\$132,600.00	\$86,617.18	\$132,600.00	\$86,617.18	65%
A - 2757	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2758	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2759	\$47,676.41	\$0.00	\$47,676.41	\$47,646.41	\$47,676.41	\$47,646.41	100%
A - 2760	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	\$0.00	0%
A - 2765	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2767	\$23,784.98	\$0.00	\$23,784.98	\$0.00	\$23,784.98	\$0.00	0%
A - 2768	\$101,769.00	\$0.00	\$101,769.00	\$0.00	\$101,769.00	\$0.00	0%
A - 2769	\$30,429.99	\$0.00	\$30,429.99	\$0.00	\$30,429.99	\$0.00	0%
A - 2770	\$75,424.00	\$0.00	\$75,424.00	\$0.00	\$75,424.00	\$0.00	0%
A - 2771	\$315,126.00	\$157,000.00	\$315,126.00	\$157,000.00	\$238,126.00	\$80,000.00	34%
A - 2772	\$24,126.00	\$0.00	\$24,126.00	\$0.00	\$24,126.00	\$0.00	0%
A - 2773	\$25,000.00	\$15,000.00	\$25,000.00	\$15,000.00	\$25,000.00	\$15,000.00	60%
A - 2774	\$130,000.00	\$40,000.00	\$130,000.00	\$40,000.00	\$130,000.00	\$40,000.00	31%
A - 2776	\$35,894.61	\$0.00	\$35,894.61	\$0.00	\$35,894.61	\$0.00	0%
A - 2777	\$27,000.00	\$0.00	\$27,000.00	\$0.00	\$27,000.00	\$0.00	0%
A - 2778	\$36,771.71	\$0.00	\$36,771.71	\$0.00	\$36,771.71	\$0.00	0%
A - 2779	\$31,712.36	\$2,033.13	\$31,712.36	\$1,712.36	\$30,000.00	\$0.00	0%
A - 2780	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2781	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0%
A - 2782	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2783	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0%
A - 2784	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2785	\$40,000.00	\$35,533.90	\$40,000.00	\$37,771.78	\$27,545.40	\$25,317.18	92%
A - 2786	\$917,787.50	\$530,895.68	\$917,787.50	\$530,895.68	\$591,765.91	\$204,874.09	35%
A - 2787	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 2788	\$38,575.15	\$10,000.00	\$38,575.15	\$10,000.00	\$38,575.15	\$10,000.00	26%
A - 2789	\$31,000.00	\$0.00	\$31,000.00	\$0.00	\$31,000.00	\$0.00	0%
A - 2790	\$5,300.09	\$0.00	\$5,300.09	\$0.00	\$5,300.09	\$0.00	0%
A - 2791	\$162,712.35	\$90,000.00	\$162,712.00	\$90,000.00	\$162,712.00	\$90,000.00	55%
A - 2792	\$210,000.00	\$20,000.00	\$210,000.00	\$20,000.00	\$210,000.00	\$20,000.00	10%
A - 2793	\$131,973.03	\$34,002.88	\$131,973.03	\$34,002.88	\$131,973.03	\$34,002.88	26%

UNDISPUTED CLAIMS EXHIBIT "A"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2794	\$100,318.64	\$0.00	\$100,318.64	\$0.00	\$100,318.64	\$0.00	0%
A - 2795	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	0%
A - 2796	\$31,213.65	\$1,080.00	\$31,213.65	\$1,080.00	\$30,133.65	\$0.00	0%
A - 2797	\$43,956.96	\$10,900.00	\$43,956.96	\$10,900.00	\$33,056.96	\$0.00	0%
A - 2798	\$6,545.57	\$0.00	\$6,545.57	\$0.00	\$6,545.57	\$0.00	0%
A - 2799	\$33,000.00	\$2,200.00	\$33,000.00	\$2,200.00	\$30,800.00	\$0.00	0%
A - 2801	\$26,011.52	\$7,000.00	\$26,011.52	\$7,000.00	\$26,011.52	\$7,000.00	27%
A - 2802	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2803	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2804	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2805	\$10,000.00	\$3,063.96	\$10,000.00	\$3,063.96	\$10,000.00	\$3,063.96	31%
A - 2806	\$156,218.07	\$0.00	\$156,218.07	\$0.00	\$156,218.07	\$0.00	0%
A - 2807	\$195,088.24	\$0.00	\$195,088.24	\$0.00	\$195,088.24	\$0.00	0%
A - 2808	\$55,073.86	\$0.00	\$55,073.86	\$0.00	\$55,073.86	\$0.00	0%
A - 2809	\$74,048.00	\$21,800.00	\$74,048.00	\$21,800.00	\$74,048.00	\$21,800.00	29%
A - 2810	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0%
A - 2811	\$95,607.84	\$0.00	\$95,607.84	\$0.00	\$95,607.84	\$0.00	0%
A - 2813	\$17,402.14	\$0.00	\$17,402.14	\$0.00	\$17,402.14	\$0.00	0%
A - 2814	\$45,500.00	\$28,510.80	\$45,500.00	\$28,510.80	\$44,268.80	\$27,279.60	62%
A - 2815	\$53,593.14	\$12,000.00	\$53,593.14	\$12,000.00	\$41,593.14	\$0.00	0%
A - 2816	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2817	\$11,000.00	\$7,080.00	\$11,000.00	\$7,080.00	\$11,000.00	\$7,080.00	64%
A - 2819	\$80,963.40	\$0.00	\$80,963.40	\$0.00	\$80,963.40	\$0.00	0%
A - 2820	\$16,372.00	\$11,800.00	\$16,372.00	\$11,800.00	\$16,372.00	\$11,800.00	72%
A - 2821	\$127,396.13	\$0.00	\$127,396.13	\$0.00	\$127,396.13	\$0.00	0%
A - 2822	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2823	\$11,258.69	\$0.00	\$11,258.69	\$0.00	\$11,258.69	\$0.00	0%
A - 2824	\$450,000.00	\$0.00	\$450,000.00	\$0.00	\$450,000.00	\$0.00	0%
A - 2825	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2826	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0%
A - 2828	\$45,672.28	\$0.00	\$45,672.28	\$0.00	\$45,672.28	\$0.00	0%
A - 2829	\$58,167.21	\$0.00	\$58,167.21	\$0.00	\$58,167.21	\$0.00	0%
A - 2830	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	0%
A - 2831	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	\$0.00	0%
A - 2832	\$40,585.29	\$0.00	\$40,585.29	\$0.00	\$40,585.29	\$0.00	0%
A - 2833	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	\$0.00	0%
A - 2834	\$423,609.81	\$0.00	\$423,609.81	\$0.00	\$423,609.81	\$0.00	0%
A - 2835	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
A - 2836	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2837	\$30,325.65	\$0.00	\$30,325.65	\$0.00	\$30,325.65	\$0.00	0%
A - 2838	\$22,915.52	\$0.00	\$22,915.52	\$0.00	\$22,915.52	\$0.00	0%
A - 2839	\$9,137.29	\$0.00	\$9,137.29	\$0.00	\$9,137.29	\$0.00	0%
A - 2840	\$750,000.00	\$0.00	\$750,000.00	\$0.00	\$750,000.00	\$0.00	0%
A - 2841	\$155,000.00	\$125,000.00	\$155,000.00	\$125,000.00	\$155,000.00	\$125,000.00	81%
A - 2842	\$145,815.00	\$24,345.00	\$145,815.00	\$24,345.00	\$121,470.00	\$0.00	0%
A - 2843	\$138,441.00	\$24,345.00	\$138,441.00	\$24,345.00	\$114,096.00	\$0.00	0%
A - 2844	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2845	\$10,000.00	\$15,000.00	\$10,000.00	\$15,530.00	\$10,000.00	\$15,530.00	155%
A - 2846	\$26,210.57	\$0.00	\$26,210.57	\$0.00	\$26,210.57	\$0.00	0%
A - 2847	\$102,586.95	\$0.00	\$102,586.95	\$0.00	\$102,586.95	\$0.00	0%
A - 2848	\$170,000.00	\$0.00	\$170,000.00	\$0.00	\$170,000.00	\$0.00	0%
A - 2849	\$30,000.00	\$24,996.82	\$30,000.00	\$5,500.00	\$24,500.00	\$0.00	0%
A - 2850	\$7,750.00	\$2,800.00	\$7,750.00	\$2,800.00	\$7,750.00	\$2,800.00	36%
A - 2852	\$16,954.62	\$0.00	\$16,954.62	\$0.00	\$16,954.62	\$0.00	0%
A - 2853	\$25,000.00	\$950.00	\$25,000.00	\$950.00	\$25,000.00	\$950.00	4%
A - 2854	\$100,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2855	\$10,000.00	\$9,800.00	\$10,000.00	\$9,800.00	\$10,000.00	\$9,800.00	98%

UNDISPUTED CLAIMS EXHIBIT "A"							
CLAIMANT'S RECORDS			RECEIVER'S RECORDS				
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
A - 2856	\$19,513.64	\$14,080.13	\$19,513.64	\$14,080.13	\$19,513.64	\$14,080.13	72%
A - 2857	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2858	\$20,000.00	\$8,863.56	\$20,000.00	\$8,863.56	\$20,000.00	\$8,863.56	44%
A - 2859	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
A - 2861	\$237,826.45	\$91,545.10	\$237,826.45	\$91,545.10	\$208,781.35	\$62,500.00	30%
A - 2862	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2863	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0%
A - 2864	\$39,999.55	\$0.00	\$39,999.55	\$0.00	\$39,999.55	\$0.00	0%
A - 2865	\$257,770.00	\$4,407.00	\$257,770.00	\$4,407.00	\$253,363.00	\$0.00	0%
A - 2866	\$23,900.00	\$0.00	\$23,900.00	\$0.00	\$23,900.00	\$0.00	0%
A - 2867	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	\$0.00	0%
A - 2868	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0%
A - 2869	\$108,879.84	\$65,850.69	\$108,879.84	\$65,850.69	\$43,029.15	\$0.00	0%
A - 2870	\$25,944.65	\$0.00	\$25,944.65	\$0.00	\$25,944.65	\$0.00	0%
A - 2871	\$97,000.00	\$344,856.22	\$97,000.00	\$344,856.22	\$79,230.00	\$327,086.22	413%
A - 2872	\$1,932.13	\$0.00	\$1,932.13	\$0.00	\$1,932.13	\$0.00	0%
A - 2874	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0%
A - 2875	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2876	\$208,591.68	\$17,358.75	\$208,591.68	\$17,358.75	\$191,232.93	\$0.00	0%
A - 2877	\$75,000.00	\$47,236.18	\$75,000.00	\$47,236.18	\$75,000.00	\$47,236.18	63%
A - 2878	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$85,000.00	\$0.00	0%
A - 2879	\$22,653.26	\$0.00	\$22,653.26	\$0.00	\$22,653.26	\$0.00	0%
A - 2880	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
A - 2882	\$258,615.23	\$173,883.00	\$258,615.23	\$173,884.00	\$164,615.23	\$79,883.00	49%
A - 2883	\$681,000.00	\$241,000.00	\$681,000.00	\$241,000.00	\$555,000.00	\$115,000.00	21%
A - 2884	\$140,000.00	\$0.00	\$140,000.00	\$0.00	\$140,000.00	\$0.00	0%
A - 2885	\$19,263.90	\$0.00	\$19,249.15	\$0.00	\$19,249.15	\$0.00	0%
A - 2886	\$16,649.50	\$0.00	\$16,649.50	\$0.00	\$16,649.50	\$0.00	0%
A - 2887	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0%
A - 2888	\$10,000.00	\$7,000.00	\$10,000.00	\$7,000.00	\$10,000.00	\$7,000.00	70%
A - 2889	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2890	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0%
A - 2891	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
A - 2892	\$140,000.00	\$81,791.70	\$140,000.00	\$81,791.70	\$140,000.00	\$81,791.70	58%
A - 2894	\$250,000.00	\$237,666.78	\$250,000.00	\$237,666.79	\$250,000.00	\$237,666.79	95%
A - 2896	\$18,316.94	\$14,732.53	\$18,316.94	\$14,732.53	\$17,663.48	\$14,079.07	80%
A - 2897	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	0%
A - 2898	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$8,500.00	\$0.00	0%
A - 2899	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$8,500.00	\$0.00	0%
A - 2900	\$2,317.45	\$0.00	\$2,317.45	\$0.00	\$2,317.45	\$0.00	0%
A - 2901	\$8,489.56	\$0.00	\$8,489.56	\$0.00	\$8,489.56	\$0.00	0%
A - 2902	\$8,195.07	\$0.00	\$8,195.07	\$0.00	\$8,195.07	\$0.00	0%
A - 2903	\$16,934.15	\$0.00	\$16,934.15	\$0.00	\$16,934.15	\$0.00	0%
A - 2904	\$17,138.45	\$0.00	\$17,138.45	\$0.00	\$17,138.45	\$0.00	0%
A - 2905	\$17,168.45	\$0.00	\$17,168.45	\$0.00	\$17,168.45	\$0.00	0%
A - 2906	\$703,540.51	\$171,854.49	\$703,540.51	\$171,854.49	\$613,540.51	\$81,854.49	13%
A - 2907	\$1,900.00	\$0.00	\$1,900.00	\$0.00	\$1,900.00	\$0.00	0%
A - 2908	\$1,900.00	\$0.00	\$1,900.00	\$0.00	\$1,900.00	\$0.00	0%
A - 2909	\$15,000.00	\$11,572.50	\$15,000.00	\$11,572.50	\$15,000.00	\$11,572.50	77%
A - 2910	\$70,028.29	\$0.00	\$260,028.89	\$190,000.00	\$260,028.89	\$190,000.00	73%
A - 2917	\$2,293.75	\$0.00	\$2,293.75	\$0.00	\$2,293.75	\$0.00	0%
A - 2919	\$907,387.00	\$119,314.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
A - 2920	\$75,112.71	\$9,818.04	\$0.00	\$0.00	\$0.00	\$0.00	100%
A - 2921	\$317,835.34	\$31,567.78	\$0.00	\$0.00	\$0.00	\$0.00	100%
A - 2922	\$40,187.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
A - 2923	\$313,000.00	\$232,544.05	\$0.00	\$0.00	\$0.00	\$0.00	100%
A - 2924	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%

EXHIBIT B

INCONSISTENT CLAIMS EXHIBIT "B"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
B - 32	\$80,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
B - 131	\$13,552.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 169	\$1,020,000.00	\$858,000.00	\$1,020,000.00	\$1,367,000.00	\$1,020,000.00	\$1,367,000.00	134%
B - 190	\$85,000.00	\$72,354.40	\$240,000.00	\$267,906.31	\$107,457.06	\$135,363.37	126%
B - 214	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 267	\$150,000.00	\$155,000.00	\$50,000.00	\$185,000.00	\$50,000.00	\$185,000.00	370%
B - 270	\$75,000.00	\$108,051.46	\$95,000.00	\$119,330.54	\$89,250.00	\$113,580.54	127%
B - 282	\$51,580.04	\$19,915.22	\$60,100.00	\$37,708.25	\$31,585.00	\$9,194.25	29%
B - 356	\$330,000.00	\$351,481.78	\$320,000.00	\$362,681.78	\$308,800.00	\$351,481.78	114%
B - 368	\$19,870.00	\$0.00	\$19,870.00	\$6,000.00	\$19,870.00	\$6,000.00	30%
B - 412	\$18,486.97	\$25,410.00	\$18,486.97	\$25,410.00	\$18,486.97	\$25,410.00	137%
B - 413	\$17,781.09	\$0.00	\$21,000.00	\$13,903.82	\$15,000.00	\$7,903.82	53%
B - 540	\$150,900.00	\$164,824.37	\$150,900.00	\$164,824.37	\$36,089.04	\$50,013.41	139%
B - 547	\$81,000.00	\$32,855.00	\$91,342.00	\$47,655.00	\$85,687.00	\$42,000.00	49%
B - 600	\$28,700.00	\$0.00	\$28,700.00	\$15,638.28	\$28,700.00	\$15,638.28	54%
B - 674	\$59,128.79	\$0.00	\$89,128.79	\$208,870.00	\$89,128.79	\$208,870.00	234%
B - 698	\$173,800.00	\$191,765.13	\$173,800.00	\$191,765.13	\$162,950.00	\$180,915.13	111%
B - 704	\$205,406.72	\$44,530.89	\$204,406.72	\$65,425.53	\$170,231.19	\$31,250.00	18%
B - 727	\$46,576.49	\$78,226.46	\$46,576.49	\$78,834.46	\$24,406.00	\$56,663.97	232%
B - 755	\$200,000.00	\$67,092.00	\$700,900.00	\$824,558.49	\$379,500.00	\$503,158.49	133%
B - 781	\$218,890.87	\$32,903.18	\$207,890.87	\$89,114.11	\$193,004.37	\$54,227.61	28%
B - 801	\$150,000.00	\$170,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 806	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 819	\$125,000.00	\$167,061.27	\$125,000.00	\$167,061.27	\$125,000.00	\$167,061.27	134%
B - 852	\$43,710.00	\$30,121.03	\$133,710.00	\$138,488.65	\$77,264.00	\$80,042.65	104%
B - 928	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 936	\$564,000.00	\$1,090,000.00	\$564,000.00	\$1,215,000.00	\$564,000.00	\$1,215,000.00	215%
B - 939	\$170,000.00	\$309,940.00	\$171,200.00	\$331,140.00	\$10,000.00	\$169,940.00	1699%
B - 988	\$9,488.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 1031	\$140,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 1032	\$551,000.00	\$414,271.00	\$551,000.00	\$595,726.00	\$139,629.00	\$184,355.00	132%
B - 1130	\$94,376.84	\$138,500.00	\$96,376.06	\$158,150.00	\$82,078.93	\$143,850.87	175%
B - 1155	\$1,627,432.63	\$942,209.93	\$1,439,722.63	\$1,244,088.60	\$730,427.47	\$534,793.44	73%
B - 1157	\$78,102.77	\$0.00	\$396,762.37	\$193,979.86	\$329,782.51	\$127,000.00	39%
B - 1177	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 1213	\$70,000.00	\$16,124.64	\$35,489.28	\$36,053.82	\$35,489.28	\$36,053.82	102%
B - 1214	\$285,000.00	\$0.00	\$309,004.50	\$88,645.75	\$304,156.88	\$63,798.13	21%
B - 1238	\$100,000.00	\$0.00	\$705,000.00	\$741,279.00	\$425,000.00	\$461,279.00	109%
B - 1267	\$118,742.27	\$48,500.00	\$196,475.94	\$360,650.09	\$106,092.26	\$270,266.41	255%
B - 1319	\$1,091,750.00	\$964,807.00	\$1,061,750.00	\$1,027,027.00	\$330,984.00	\$296,261.00	90%
B - 1366	\$10,000.00	\$0.00	\$10,000.00	\$136,024.00	\$10,000.00	\$136,024.00	1360%
B - 1413	\$290,000.00	\$338,010.55	\$337,057.44	\$347,882.18	\$77,545.00	\$88,469.74	114%
B - 1445	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 1487	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 1488	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 1489	\$50,000.00	\$0.00	\$104,000.00	\$75,418.28	\$49,500.00	\$20,916.26	42%
B - 1508	\$165,000.00	\$145,000.00	\$175,000.00	\$180,000.00	\$100,000.00	\$105,000.00	105%
B - 1589	\$30,650.00	\$51,643.46	\$30,650.00	\$51,643.46	\$27,972.50	\$48,965.96	175%
B - 1615	\$35,000.00	\$45,647.01	\$35,000.00	\$70,651.27	\$25,745.00	\$61,396.27	238%
B - 1682	\$499,426.88	\$251,857.81	\$534,166.77	\$460,063.67	\$423,571.77	\$349,468.67	83%
B - 1711	\$376,097.16	\$0.00	\$516,865.45	\$223,029.84	\$419,224.55	\$125,368.94	30%
B - 1771	\$49,660.83	\$10,000.00	\$152,660.80	\$166,093.00	\$142,660.80	\$156,093.00	109%
B - 1798	\$23,000.00	\$8,000.00	\$23,000.00	\$26,000.00	\$13,000.00	\$16,000.00	123%
B - 1843	\$53,750.00	\$29,179.00	\$79,700.00	\$97,575.43	\$20,214.70	\$38,090.13	188%
B - 1884	\$131,772.63	\$154,032.16	\$131,772.63	\$154,032.16	\$49,378.87	\$71,638.40	145%
B - 1896	\$344,855.00	\$237,500.00	\$344,855.00	\$365,000.00	\$297,355.00	\$317,500.00	107%
B - 1908	\$200,000.00	\$0.00	\$240,000.00	\$120,053.00	\$140,000.00	\$20,053.00	14%
B - 1968	\$40,750.00	\$43,898.64	\$40,750.00	\$43,698.64	\$24,185.00	\$27,133.54	112%
B - 1978	\$32,809.06	\$21,101.63	\$24,000.00	\$32,677.57	\$24,000.00	\$32,677.57	136%

INCONSISTENT CLAIMS EXHIBIT "B"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
B - 2066	\$75,000.00	\$0.00	\$75,000.00	\$83,235.00	\$25,000.00	\$33,235.00	133%
B - 2068	\$28,000.00	\$634.13	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 2081	\$11,119.46	\$0.00	\$41,119.46	\$32,558.86	\$32,677.78	\$24,117.18	74%
B - 2113	\$155,000.00	\$65,000.00	\$155,000.00	\$85,000.00	\$155,000.00	\$65,000.00	42%
B - 2230	\$325,000.00	\$25,000.00	\$331,340.42	\$47,592.00	\$296,824.42	\$13,076.00	4%
B - 2306	\$14,049.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 2381	\$381,496.11	\$276,000.00	\$540,000.00	\$727,429.72	\$540,000.00	\$727,429.72	135%
B - 2618	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
B - 2665	\$6,000.00	\$0.00	\$6,000.00	\$14,989.56	\$6,000.00	\$14,989.56	250%
B - 2701	\$11,637.00	\$0.00	\$46,637.00	\$63,550.49	\$23,820.00	\$40,733.49	171%
B - 2721	\$45,000.00	\$41,725.00	\$40,000.00	\$46,630.00	\$38,200.00	\$44,830.00	117%
B - 2761	\$68,850.00	\$0.00	\$100,000.00	\$375,000.00	\$100,000.00	\$375,000.00	375%
B - 2766	\$53,990.19	\$0.00	\$45,754.49	\$27,644.33	\$45,754.49	\$27,644.33	60%
B - 2812	\$100,000.00	\$0.00	\$100,000.00	\$107,353.00	\$100,000.00	\$107,353.00	107%
B - 2827	\$515,867.95	\$226,666.00	\$915,867.95	\$1,199,275.00	\$300,000.00	\$583,407.05	194%
B - 2893	\$465,343.00	\$465,000.00	\$507,843.00	\$530,204.00	\$322,843.00	\$345,204.00	107%

EXHIBIT C

FIRST SOURCE CLAIMS EXHIBIT "C"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
C - 55	\$170,000.00	\$26,000.00	\$103,383.25	\$17,000.00	\$103,383.25	\$17,000.00	16%
C - 56	\$742,446.46	\$0.00	\$781,371.47	\$855,063.01	\$317,121.47	\$410,813.01	130%
C - 58	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
C - 99	\$425,918.02	\$235,091.91	\$422,426.52	\$235,091.91	\$242,634.32	\$55,299.71	23%
C - 178	\$26,866.50	\$0.00	\$28,868.50	\$4,130.00	\$26,866.50	\$4,130.00	15%
C - 198	\$9,000.00	\$0.00	\$14,180.00	\$16,197.53	\$8,430.00	\$10,447.53	124%
C - 257	\$196,301.12	\$55,832.23	\$196,301.12	\$124,558.35	\$156,001.12	\$83,258.35	54%
C - 283	\$50,000.00	\$0.00	\$50,000.00	\$62,500.00	\$50,000.00	\$62,500.00	125%
C - 355	\$29,569.82	\$29,569.82	\$29,044.00	\$88,088.60	\$29,044.00	\$88,088.60	303%
C - 406	\$189,078.80	\$6,332.88	\$188,594.82	\$131,899.36	\$176,644.82	\$119,949.36	68%
C - 432	\$210,000.00	\$0.00	\$110,000.00	\$125,000.00	\$110,000.00	\$125,000.00	114%
C - 503	\$11,020.58	\$1,983.70	\$11,020.58	\$13,004.28	\$11,020.58	\$13,004.28	118%
C - 703	\$274,067.27	\$44,530.88	\$233,908.72	\$76,259.91	\$199,731.19	\$42,084.38	21%
C - 720	\$80,000.00	\$100,000.00	\$80,000.00	\$100,000.00	\$80,000.00	\$100,000.00	125%
C - 726	\$9,120.63	\$0.00	\$9,120.63	\$0.00	\$9,120.63	\$0.00	0%
C - 923	\$80,000.00	\$54,999.02	\$158,434.29	\$54,018.33	\$125,992.29	\$21,574.33	17%
C - 932	\$50,000.00	\$37,560.00	\$49,500.00	\$62,202.50	\$49,500.00	\$62,202.50	126%
C - 938	\$25,000.00	\$0.00	\$30,434.78	\$9,291.98	\$30,434.78	\$9,291.98	31%
C - 961	\$30,000.00	\$0.00	\$29,500.00	\$34,810.00	\$29,500.00	\$34,810.00	118%
C - 963	\$55,744.51	\$35,949.68	\$55,744.51	\$35,949.68	\$50,144.51	\$30,349.68	61%
C - 983	\$136,563.90	\$0.00	\$136,563.10	\$72,477.56	\$136,563.10	\$72,477.56	53%
C - 1019	\$20,330.34	\$0.00	\$20,330.34	\$3,540.00	\$20,330.34	\$3,540.00	17%
C - 1131	\$400,000.00	\$20,000.00	\$414,822.45	\$125,000.00	\$414,822.45	\$125,000.00	30%
C - 1161	\$115,000.00	\$0.00	\$214,477.00	\$243,016.37	\$94,538.05	\$123,077.42	130%
C - 1202	\$130,000.00	\$0.00	\$130,000.00	\$62,500.00	\$67,500.00	\$0.00	0%
C - 1211	\$110,864.55	\$0.00	\$110,866.20	\$102,451.57	\$110,866.20	\$102,451.57	92%
C - 1212	\$7,295.29	\$0.00	\$7,295.29	\$8,608.44	\$7,295.29	\$8,608.44	118%
C - 1259	\$102,900.00	\$0.00	\$66,000.00	\$23,010.00	\$66,000.00	\$23,010.00	35%
C - 1306	\$19,500.00	\$0.00	\$19,500.00	\$28,034.39	\$19,500.00	\$28,034.39	144%
C - 1330	\$18,269.55	\$0.00	\$15,769.55	\$11,662.02	\$15,769.55	\$11,662.02	74%
C - 1424	\$36,000.00	\$0.00	\$36,000.00	\$7,080.00	\$36,000.00	\$7,080.00	20%
C - 1470	\$73,500.00	\$29,133.22	\$73,500.00	\$29,133.22	\$81,898.78	\$17,532.00	28%
C - 1512	\$30,690.41	\$0.00	\$30,190.41	\$23,824.68	\$30,190.41	\$23,824.68	79%
C - 1550	\$160,776.00	\$0.00	\$78,161.88	\$0.00	\$78,161.88	\$0.00	0%
C - 1603	\$7,000.00	\$0.00	\$3,500.00	\$4,130.00	\$3,500.00	\$4,130.00	118%
C - 1604	\$7,000.00	\$0.00	\$3,500.00	\$4,130.00	\$3,500.00	\$4,130.00	118%
C - 1702	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00	0%
C - 1852	\$42,951.48	\$0.00	\$35,951.48	\$0.00	\$35,951.48	\$0.00	0%
C - 1853	\$46,700.40	\$0.00	\$39,700.40	\$0.00	\$39,700.40	\$0.00	0%
C - 1886	\$8,158.33	\$0.00	\$8,158.00	\$0.00	\$8,158.00	\$0.00	0%
C - 1929	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
C - 1979	\$84,215.00	\$21,053.00	\$144,215.02	\$176,875.24	\$72,608.56	\$105,268.78	145%
C - 2061	\$27,651.97	\$0.00	\$23,548.72	\$0.00	\$23,548.72	\$0.00	0%
C - 2116	\$184,944.47	\$0.00	\$180,892.31	\$27,036.16	\$180,892.31	\$27,036.16	15%
C - 2186	\$58,278.18	\$0.00	\$57,778.18	\$23,010.00	\$57,778.18	\$23,010.00	40%
C - 2366	\$9,000.00	\$0.00	\$8,500.00	\$4,130.00	\$8,500.00	\$4,130.00	49%
C - 2378	\$105,000.00	\$13,000.00	\$103,500.00	\$17,130.00	\$103,000.00	\$16,630.00	16%
C - 2443	\$255,650.39	\$0.00	\$301,239.58	\$199,413.28	\$278,868.31	\$176,842.01	63%
C - 2512	\$11,085.00	\$0.00	\$11,065.00	\$4,017.90	\$11,065.00	\$4,017.90	36%
C - 2513	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0%
C - 2543	\$45,250.00	\$0.00	\$45,250.00	\$23,291.48	\$45,250.00	\$23,291.48	51%
C - 2601	\$94,500.00	\$13,235.00	\$94,500.00	\$42,145.20	\$94,500.00	\$42,145.20	45%
C - 2725	\$99,835.54	\$14,389.69	\$99,835.54	\$68,823.42	\$99,835.54	\$68,823.42	69%
C - 2775	\$320,553.34	\$59,000.00	\$320,553.34	\$59,000.00	\$320,553.34	\$59,000.00	18%
C - 2818	\$133,526.40	\$62,547.77	\$133,526.40	\$70,201.15	\$133,526.40	\$70,201.15	53%
C - 2851	\$19,145.85	\$2,800.00	\$19,395.85	\$6,340.00	\$19,395.85	\$6,340.00	33%
C - 2881	\$81,438.57	\$66,438.87	\$94,961.17	\$114,959.33	\$94,961.17	\$114,959.33	121%
C - 2895	\$70,414.54	\$54,198.00	\$67,414.54	\$54,196.75	\$67,414.54	\$54,196.75	80%

EXHIBIT D

TRADE CREDITOR CLAIMS EXHIBIT "D"								
CLAIMANT'S RECORDS			RECEIVER'S RECORDS					
ITEM 1 Claim No.	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %	Specific Objection
D- 2911	Undetermined	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Amounts are based on a contract with Jack Utsick for future services to manage an amphitheater that was never built.
D- 2912	\$2,761.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Worked performed was after the commencement of the receivership without authorization or knowledge of the Receiver.
D- 2913	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Worldwide paid for all insurance coverage it received. Claimant is attempting to enforce a liquidated damages provision of a contract which would inequitable to other creditors.
D- 2914	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Receiver has already settled with this Creditor. Moreover, the Receiver believes these damages are speculative and otherwise not owed.
D- 2915	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Receivership Estate has a Counterclaim against Claimant in connection with his legal representation of Worldwide for Breach of Fiduciary Duty and Negligence.
D- 2916	Undetermined	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	The Records indicate this Claimant is not owed money. Claimant is also the son of Rober Yeager and otherwise an insider and should be subordinate to non-insider claims. Additionally, the Receiver believes there are claims against this Creditor for various causes of action that act as an offset.
D- 2918	\$53,081.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Services performed by this Creditor were for other entities not in receivership. Creditor already received EUR 60,000 on EUR 176,000.

EXHIBIT E

SETTLED PROFIT CLAIMS EXHIBIT "E"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
E - 10	\$152,411.23	\$161,003.89	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 81	\$200,000.00	\$207,488.16	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 97	\$118,500.00	\$152,487.55	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 328	\$115,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 334	\$167,545.49	\$240,437.59	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 338	\$68,437.07	\$76,990.35	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 364	\$220,000.00	\$242,174.25	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 428	\$245,242.20	\$351,331.95	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 493	\$190,000.00	\$193,874.85	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 570	\$270,821.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 571	\$646,800.00	\$1,082,206.84	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 746	\$20,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 762	\$130,000.00	\$156,250.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 764	\$80,000.00	\$104,326.98	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 778	\$500,000.00	\$900,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 836	\$37,337.93	\$45,685.62	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 883	\$140,000.00	\$212,522.92	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 882	\$162,082.96	\$358,985.74	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 994	\$95,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1243	\$830,939.99	\$937,093.77	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1284	\$95,000.00	\$110,983.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1288	\$10,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1430	\$69,475.00	\$88,700.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1431	\$388,992.73	\$456,545.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1497	\$28,500.00	\$53,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1538	\$105,347.74	\$170,375.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1586	\$125,000.00	\$248,900.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1737	\$179,340.09	\$245,021.24	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1751	\$10,000.00	\$115,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1753	\$85,399.04	\$147,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1815	\$290,771.87	\$410,714.29	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1826	\$359,750.00	\$397,470.09	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1831	\$120,000.00	\$139,109.87	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1861	\$428,674.00	\$1,199,790.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1918	\$54,000.00	\$83,086.85	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1928	\$10,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1944	\$20,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1947	\$169,614.00	\$229,277.51	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 1948	\$80,250.00	\$93,709.88	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2161	\$22,000.00	\$58,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100%

SETTLED PROFIT CLAIMS EXHIBIT "E"							
ITEM 1 Claim No.	CLAIMANT'S RECORDS		RECEIVER'S RECORDS				
	ITEM 2 Investor Invested	ITEM 3 Investor Received	ITEM 4 Receiver Invested	ITEM 5 Receiver Invested	ITEM 6 Net Invested	ITEM 7 Net Received	ITEM 8 Rising Tide %
E - 2186	\$425,000.00	\$452,020.53	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2231	\$910,000.00	\$1,036,519.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2256	\$25,000.00	\$31,231.98	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2310	\$131,200.00	\$176,988.20	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2430	\$550,000.00	\$992,154.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2431	\$50,000.00	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2555	\$70,000.00	\$125,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2627	\$105,632.98	\$151,463.27	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2675	\$310,000.00	\$494,060.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2713	\$85,000.00	\$108,105.02	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2722	\$45,000.00	\$52,220.68	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2762	\$506,000.00	\$888,848.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2763	\$98,858.00	\$135,463.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2764	\$492,785.00	\$343,942.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2800	\$625,500.00	\$679,575.63	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2860	\$295,000.00	\$385,361.92	\$0.00	\$0.00	\$0.00	\$0.00	100%
E - 2873	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%

EXHIBIT F

EXHIBIT "F"

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

CASE NO. 06-20975-CIV-HUCK/O'SULLIVAN

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

JOHN P. UTSICK, ROBERT YEAGER,
DONNA YEAGER, WORLDWIDE
ENTERTAINMENT, INC., THE
ENTERTAINMENT GROUP FUND, INC.,
AMERICAN ENTERPRISES, INC., and
ENTERTAINMENT FUNDS, INC.

Defendants.

CLAIMS OBJECTION NOTICE

IMPORTANT NOTICE: IF YOU ARE AN INVESTOR OR CREDITOR THAT FILED A CLAIM WITH MICHAEL I. GOLDBERG, COURT APPOINTED RECEIVER IN THE ABOVE-CAPTIONED CASE AND YOU HAVE RECEIVED THIS OBJECTION, YOU MUST FILE A RESPONSE OR YOUR CLAIM WILL BE DEEMED UNOPPOSED AND SET TO THE RECEIVER'S RECORDS¹ WITHOUT FURTHER NOTICE

PLEASE TAKE NOTICE that Michael I. Goldberg, Receiver, for Worldwide Entertainment, Inc., The Entertainment Group Fund, Inc., American Enterprises, Inc., and Entertainment Funds, Inc. hereby files this Claims Objection Notice (the "Objection") pursuant to this Court's Order dated October 10, 2006 Granting In Part Receiver's Motion to Establish (i) A Claims Mechanism To Calculate Investors' Claims; (ii) A Claims Procedure To Deal With Disputed Claims; and (iii) A Claims Bar Date and hereby OBJECTS to ALL claims reflected on Exhibits "B", "C", "D", and "E" attached to the Receiver's Motion

¹ The Receiver's Records are reflected as the "Net Claim Amounts" on Exhibits "B", "C", "D" and "E" to the Receiver's Motion for Authorization to Make Initial Distribution to Investors With Undisputed Claims and Request to Set A Hearing to Resolve Disputed Claims.
{FT543425;1}

for Authorization to Make Initial Distribution to Investors With Undisputed Claims and Request to Set A Hearing to Resolve Disputed Claims for the reasons set forth therein.²

PLEASE TAKE FURTHER NOTICE **that you are required to file a response in writing to this Objection on or before January 30, 2009** (the "Response Deadline"). If you agree to the Receiver's Records, however, you do not need to file a response to this Objection. Your response must be filed with the Court no later than the Response Deadline at the following address: Clerk of the United States District, Federal Courthouse Square, 301 N. Miami Ave., Miami, Florida 33128. Your response must also reflect your name, the case style and case number (i.e. Securities and Exchange Commission v. Worldwide Entertainment, et al., Case No.: 06-20975-CIV-HUCK-O'Sullivan), the basis for the response and specific grounds thereof, and any documents that support your position. A copy of your response **MUST** also be sent to the Receiver's Office at: Michael I. Goldberg, Receiver, Las Olas Centre II, Suite 1600, 350 E. Las Olas Boulevard, Fort Lauderdale, Florida 33301.

PLEASE TAKE FURTHER NOTICE that if a response to the Objection is not received by the Response Deadline, your claim will be deemed unopposed and set to the Receiver's Records without further notice. If a response is filed to the Objection, the Court will set the matter for a hearing (the "Hearing"), and all parties in interest will receive further notice of the time and place of the Hearing. Any person filing a response will be required to attend the Hearing, and failure to appear may also result in your claim being set to the Receiver's Records by default.

Dated: Fort Lauderdale, Florida
December 10, 2008

Respectfully Submitted,

AKERMAN SENTERFITT
Las Olas Centre II, Suite 1600
350 East Las Olas Boulevard
Fort Lauderdale, FL 33301-2229
Telephone: (954) 463-2700
Facsimile: (954) 463-2224
Email: michael.goldberg@akerman.com

By: /s/ Michael I. Goldberg
MICHAEL I. GOLDBERG, Receiver
Florida Bar Number: 886602

² A copy of the Claims Objection Notice was filed as Exhibit "F" to this Motion, and both were served on all Disputed Claimants in this matter.