

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

Case No. 8:09-cv-87-T-26TBM

ARTHUR NADEL;
SCOOP CAPITAL, LLC;
SCOOP MANAGEMENT, INC.

Defendants,

SCOOP REAL ESTATE, L.P.;
VALHALLA INVESTMENT PARTNERS, L.P.;
VALHALLA MANAGEMENT, INC.;
VICTORY IRA FUND, LTD.;
VICTORY FUND, LTD.;
VIKING IRA FUND, LLC;
VIKING FUND, LLC; AND
VIKING MANAGEMENT, LLC,

Relief Defendants.

**RECEIVER'S UNOPPOSED MOTION TO (1) APPROVE SIXTH
INTERIM DISTRIBUTION AND (2) INCREASE CERTAIN RESERVES**

Burton W. Wiand, as Receiver (the “**Receiver**”), respectfully moves this Court for an Order: (1) approving a sixth interim distribution of \$2,000,000.00 as set forth in this motion and in **Exhibit A**, representing an additional recovery of 1.52% of the Allowed Amounts¹ of

¹ The phrase “**Allowed Amount**” is defined in the Receiver’s Motion to (1) Approve Determination and Priority of Claims, (2) Pool Receivership Assets and Liabilities, (3) Approve Plan of Distribution, and (4) Establish Objection Procedure (the “**Claims Determination Motion**”) (Doc. 675 at 8 n.8).

Class 1 Claims² receiving a distribution at this time³ and (2) increasing reserves by \$111,963.37, which will leave in place a total reserve amount of \$2,769,187.73 for Wells Fargo Bank, N.A.'s and TRSTE, Inc.'s purported interests in Receivership assets and the Receivership estate as set forth in **Exhibit B**. A proposed order is provided as **Exhibit C**.

BACKGROUND

The Receiver has sought and received the Court's approval of five prior interim distributions. (Motions, Docs. 825, 945, 1085, 1113, 1212; Orders, Docs. 839, 946, 1087, 1114, 1213). Through these distributions the Receiver has distributed a total of approximately \$60 million on a *pro rata* basis to Claimants with Allowed Claims who were entitled to receive distributions at that time, representing a total recovery of approximately 46.65% of the Allowed Amounts for those claims.⁴ In these prior interim distributions, the Receiver also sought the Court's approval of the establishment of reserves for claims for which timely objections were received and for Wells Fargo's and TRSTE, Inc.'s purported

² Class 1 is comprised of (i) claims made by investors which were allowed or allowed in part and (ii) claims asserted by taxing authorities which were allowed. (See Doc. 675 at 34-38.)

³ As discussed in more detail below and in Exhibit A, \$30,462.51 of this \$2,000,000.00 will not be distributed and instead will revert to the Receivership. (See Claim No. 391.)

⁴ As discussed in detail in each of the motions for interim distribution and on the exhibits attached to each motion, certain claims were not entitled to participate in the distribution and the distribution amounts apportioned to those claims reverted to the Receivership. For example, Claim Number 391 is not entitled to participate in any distributions of Receivership assets until and if all Class 1 Claims receive 50% of their Allowed Amounts. Because the interim distributions have provided a combined recovery of 46.65% to such Class 1 Claims, this claim was not entitled to participate in the interim distributions. Accordingly, the amounts apportioned to Claim Number 391 were not distributed and reverted to the Receivership.

interests in Receivership assets and the Receivership estate. With the Court's approval, the Receiver increased reserves as needed for each interim distribution and released reserves as appropriate when objections were resolved. All interim distribution checks have been mailed to Claimants holding claims which were determined to be entitled to participate in the interim distributions and all checks but two have been negotiated. Two checks from the Fifth Interim Distribution were not negotiated. These distribution checks were sent to the Claimants with Claim Numbers 56 and 352 in the amounts of \$1,565.45 and \$146.34, respectively. As set forth in Exhibit A, the Receiver requests that the Court allow him to rollover these amounts to this interim distribution to allow these Claimants an additional opportunity to recover these funds.

PROPOSED PLAN FOR SIXTH INTERIM DISTRIBUTION

The Receiver now seeks leave to make a sixth interim distribution totaling \$2,000,000.00 as specified in **Exhibit A** to holders of Class 1 Claims on a *pro rata* basis subject to applicable exceptions, priorities, and other parameters discussed in the Claims Determination Motion – the same method and parameters used for all of the prior interim distributions. This distribution will result in an additional 1.52% recovery for these Claimants' Allowed Amounts, bringing these Claimants' total recovery to approximately 48.18% of their Allowed Amounts.⁵

⁵ Again, because Claim Number 391 is not allowed to participate in any distributions of Receivership assets until and if all Class 1 Claims receive 50% of their Allowed Amounts and the proposed sixth interim distribution will bring the total combined recovery to 48.18% for such Class 1 Claims, this claim is not entitled to participate in the sixth interim distribution.

The distribution plan approved by the Court provides that Class 1 Claimants receive a percentage of their Allowed Amount from the aggregate amount distributed to Claimants in any particular distribution based upon the following formula, which achieves a *pro rata* distribution: each claim's Allowed Amount divided by the total Allowed Amount of all allowed claims multiplied by the aggregate distribution amount. The amount each Class 1 Claim would receive based on this formula as part of a sixth interim distribution is specified in Exhibit A.

As of December 5, 2016, the total funds in all Receivership accounts are approximately \$9,962,964.22, which includes \$2,657,224.36 currently being held in reserves for objections and \$4,377,456.84 being held separately until a claim to these funds is resolved. The Receiver believes that by distributing \$2,000,000.00 he will be able to provide a significant amount of money to Claimants now while still maintaining adequate funds, including to cover the expenses of (1) continuing ongoing litigation and post-judgment collection efforts, (2) administering the Receivership, and (3) paying the Receiver's professionals for services already provided and yet to be provided. Further, as discussed below, the Receiver will be left with sufficient funds and assets to cover asserted interests in the Receivership by Wells Fargo. The Receiver believes he has reserved more than is necessary for the payment of these items and intends to distribute the excess in one or more future distributions as appropriate.

The Receiver requests leave to make the sixth interim distribution in the amounts specified on Exhibit A within 15 business days of the date of the order authorizing the distribution. The Receiver will mail checks by U.S. Mail. The Receiver requests that the

Claimants be allowed 120 days to negotiate the distribution checks. If a check is not negotiated by a Claimant within 120 days, the money will revert to the Receivership and likely will be distributed on a *pro rata* basis in a future distribution. A deadline for negotiating distribution checks is necessary for the orderly administration of the Receivership and to avoid future expenses for tracing unnegotiated checks and having the bank place “stop payments” on any such checks.

OBJECTIONS AND RESERVES

The Receiver received objections relating to 23 claims (*see* Claim Nos. 157, 403, 404, 405, 406, 407, 408, 444, 445, 449, 450, 462, 463, 464, 465, 466, 467, 469, 471, 476, 477, 483, and 504). These objections were raised by twelve Claimants, four of whom have multiple claims. Further, Wells Fargo, which filed Claim Number 502, petitioned the Court for relief with respect to its claim and to other interests it has asserted in Receivership property.

All objections relating to the 23 claims identified above have been resolved. Five of the objections were withdrawn after communications with the Receiver’s counsel (*see* Claim Nos. 157, 449, 450, 476, and 483); one was resolved in connection with the settlement of ancillary litigation (*see* Claim No. 444); and one was resolved in connection with the First Distribution Motion (*see* Claim No. 471). Sixteen objections were overruled by the Court (*see* Claim Nos. 403, 404, 405, 406, 407, 408, 445, 462, 463, 464, 465, 466, 467, 469, 477, and 504; Docs. 928, 1061, 1121, 1194, 1198). Thus, no reserves are needed for these claims.

With respect to Wells Fargo’s purported interests in Receivership assets and the Receivership estate, the Receiver seeks leave to increase the pertinent reserves until those

issues are resolved. The Receiver seeks an increase in the specified reserves so that these purported interests do not impede or delay a sixth interim distribution. More specifically, as set forth in Exhibit B, the Receiver seeks leave to increase reserve funds in connection with Claim Number 502, which was submitted by Wells Fargo, and other purported interests it has asserted in Receivership assets.⁶ (See Docs. 689, 690, 718, 719, 740.) The Receiver seeks leave to increase those reserves by a total of \$111,963.37 as set forth and itemized in Exhibit B. Assuming the Court increases reserves relating to Wells Fargo as requested, total reserves will be \$2,769,187.73. Reserves will be held until the corresponding asserted interest is resolved.

ARGUMENT

As explained above, the Receiver asks the Court to approve the sixth interim distribution as set forth in this motion and in Exhibit A. The Court has previously approved the Receiver's plan of distribution and five interim distributions. (See March 2, 2012 Order, Doc. 776; May 7, 2012 Order, Doc. 839; November 16, 2012 Order, Doc. 946; November 22, 2013 Order, Doc. 1087; April 24, 2014 Order, Doc. 1114; December 15, 2015 Order,

⁶ With respect to Wells Fargo's claim and asserted interests, the Receiver has previously asserted that, assuming *arguendo* Wells Fargo is entitled to any recovery, (1) such recovery could only come from proceeds of the sale of collateral; (2) Wells Fargo would not be able to recover any deficiency from the Receivership estate; and (3) even assuming *arguendo* Wells Fargo could recover a deficiency from the Receivership estate, any such deficiency claim would be a Non-Investor Unsecured Claim and thus would receive lower priority than Class 1 claims (Class 1 claims are the ones which will receive this proposed interim distribution). As such, any deficiency claim would not be paid until all Investor Claims' Allowed Amounts have been fully satisfied. Nevertheless, and out of an abundance of caution, the Receiver proposes maintaining and increasing certain reserves for Wells Fargo's claim and asserted interests as detailed in Exhibit B.

Doc. 1213.) The sixth interim distribution sought herein is consistent with the plan of distribution approved by the Court and the prior interim distributions. Further, the relief requested in this motion is in the best interest of the Receivership and the Claimants as a whole; is fair, reasonable, and equitable; and satisfies due process.

The Court's power over an equity receivership and to determine appropriate procedures for administering a receivership is "extremely broad." *SEC v. Hardy*, 803 F.2d 1034, 1037 (9th Cir. 1986); see *SEC v. Basic Energy*, 273 F.3d 657, 668 (6th Cir. 2001); *SEC v. Elliot*, 953 F.2d 1560, 1566 (11th Cir. 1992). The primary purpose of an equity receivership is to promote the orderly and efficient administration of the estate for the benefit of the creditors. *Hardy*, 803 F.2d at 1038. The relief requested by the Receiver best serves this purpose.

The Court has wide latitude when it exercises its inherent equitable power in approving a plan of distribution of receivership funds. *SEC v. Forex Asset Mgmt. LLC*, 242 F.3d 325, 331 (5th Cir. 2001) (affirming District Court's approval of plan of distribution because court used its discretion in "a logical way to divide the money"); *Quilling v. Trade Partners, Inc.*, 2007 WL 107669, *1 (W.D. Mich. 2007) ("In ruling on a plan of distribution, the standard is simply that the district court must use its discretion in a logical way to divide the money" (internal quotations omitted)). In approving a plan of distribution in a receivership, "the district court, acting as a court of equity, is afforded the discretion to determine the most equitable remedy." *Forex*, 242 F.3d at 332. The Court may adopt any plan of distribution that is fair and reasonable. *SEC v. Wang*, 944 F.2d 80, 83-84 (2d Cir. 1991); *Basic Energy*, 273 F.3d at 671.

Consistent with the features of Nadel's Ponzi scheme, "Courts have favored pro rata distribution of assets where, as here, the funds of defrauded victims were commingled and where victims were similarly situated with respect to their relationship to the defrauders." *SEC v. Credit Bancorp, Ltd.*, 290 F.3d 80, 88 (2d Cir. 2002); *see Quilling*, 2007 WL 107669 at *2 ("The use of a *pro rata* distribution plan is especially appropriate for fraud victims of a Ponzi scheme, in which earlier investors' returns are generated by the influx of fresh capital from unwitting newcomers rather than through legitimate investment activity."). A fair and reasonable distribution plan may provide for reimbursement to certain claimants, while excluding others. *See Wang*, 944 F.2d at 84 (citations omitted); *Basic Energy*, 273 F.3d at 660-61. The Receiver believes that the interim distribution set forth above is fair and reasonable and is consistent with the distribution plan approved by the Court.

WHEREFORE, Burton W. Wiand, as Receiver, respectfully requests the Court enter an order: (1) authorizing a sixth interim distribution in the total amount of \$2,000,000.00 as set forth above and in Exhibit A⁷ and (2) increasing reserves by \$111,963.37. The total reserve amount will then be \$2,769,187.73 for Wells Fargo Bank, N.A.'s and TRSTE, Inc.'s purported interests in Receivership assets and the Receivership estate as set forth in Exhibit B.

⁷ As specified in Exhibit A, the Receiver has honored technical requests related to the distribution of funds. For instance, as authorized by the Court, the Receiver has honored requests for the reissuance of distribution checks made payable to custodians which were no longer being used by the Claimant (*see* Claim Nos. 23, 132, 246, 247, 303, and 304) and also for a claimant whose pension funds were rolled over to an IRA (*see* Claim No. 64). These custodian changes are noted on Exhibit A.

LOCAL RULE 3.01(g) CERTIFICATION

The undersigned counsel for the Receiver has conferred with counsel for the Securities and Exchange Commission and is authorized to represent to the Court that the Commission has no objection to the relief sought herein.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 20, 2016, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system.

s/Gianluca Morello

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EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
1		\$123,048.52	\$24,609.70	\$20,616.02	\$4,685.46	\$4,685.46	\$2,811.28	\$1,874.18	
2		\$300,000.00	\$60,000.00	\$50,263.14	\$11,423.44	\$11,423.44	\$6,854.06	\$4,569.38	
3		\$750,008.00	\$150,001.60	\$125,659.19	\$28,558.91	\$28,558.91	\$17,135.34	\$11,423.56	
4		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
5		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
6		\$300,000.00	\$60,000.00	\$50,263.14	\$11,423.44	\$11,423.44	\$6,854.06	\$4,569.38	
7		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
8		\$500,000.00	\$100,000.00	\$83,771.90	\$19,039.07	\$19,039.07	\$11,423.44	\$7,615.63	
10	9	\$350,000.00	\$70,000.00	\$58,640.33	\$13,327.35	\$13,327.35	\$7,996.41	\$5,330.94	
11		\$350,000.00	\$70,000.00	\$58,640.33	\$13,327.35	\$13,327.35	\$7,996.41	\$5,330.94	
12		\$1,000,000.00	\$200,000.00	\$167,543.80	\$38,078.14	\$38,078.14	\$22,846.88	\$15,231.25	
13		\$1,000,000.00	\$200,000.00	\$167,543.80	\$38,078.14	\$38,078.14	\$22,846.88	\$15,231.25	
14		\$159,000.00	\$31,800.00	\$26,639.46	\$6,054.42	\$6,054.42	\$3,632.65	\$2,421.77	
15		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
16	177	\$85,539.36	\$17,107.87	\$14,331.59	\$3,257.18	\$3,257.18	\$1,954.31	\$1,302.87	
17	177	\$94,460.64	\$18,892.13	\$15,826.30	\$3,596.89	\$3,596.89	\$2,158.13	\$1,438.75	
18		\$253,786.84	\$50,757.37	\$42,520.41	\$9,663.73	\$9,663.73	\$5,798.24	\$3,865.49	
19		\$230,000.00	\$46,000.00	\$38,535.08	\$8,757.97	\$8,757.97	\$5,254.78	\$3,503.19	
21	20	\$106,169.24	\$21,233.85	\$17,788.00	\$4,042.73	\$4,042.73	\$2,425.64	\$1,617.09	
22		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	

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Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
23		\$1,114,976.25	\$222,995.25	\$186,807.36	\$42,456.22	\$42,456.22	\$25,473.73	\$16,982.49	After the filing of the Fifth Interim Distribution Motion, the Claimant provided information that the new custodian for this account is Raymond James. Accordingly, for distribution purposes, the Receiver has changed the title of this account to Raymond James FBO Claimant. This requested change will be reflected in this distribution and any subsequent distributions.
25	24	\$960,000.00	\$192,000.00	\$160,842.05	\$36,555.01	\$36,555.01	\$21,933.01	\$14,622.00	
26		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
27		\$629,950.00	\$125,990.00	\$105,544.22	\$23,987.32	\$23,987.32	\$14,392.39	\$9,594.93	
28		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
29		\$125,000.00	\$25,000.00	\$20,942.98	\$4,759.77	\$4,759.77	\$2,855.86	\$1,903.91	
31	30	\$1,732,722.35	\$346,544.47	\$290,306.90	\$65,978.84	\$65,978.84	\$39,587.30	\$26,391.54	
33	32	\$2,680,297.46	\$536,059.49	\$449,067.23	\$102,060.74	\$102,060.74	\$61,236.44	\$40,824.29	
34		\$640,337.00	\$128,067.40	\$107,284.50	\$24,382.84	\$24,382.84	\$14,629.70	\$9,753.14	
35		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
36		\$1,175,737.99	\$235,147.60	\$196,987.62	\$44,769.91	\$44,769.91	\$26,861.95	\$17,907.97	
38	37	\$2,744,514.53	\$548,902.91	\$459,826.41	\$104,506.00	\$104,506.00	\$62,703.60	\$41,802.40	
39		\$2,655,528.77	\$531,105.75	\$444,917.39	\$101,117.59	\$101,117.59	\$60,670.55	\$40,447.04	
40		\$2,000,000.00	\$400,000.00	\$335,087.61	\$76,156.27	\$76,156.27	\$45,693.76	\$30,462.51	
41		\$150,000.00	\$30,000.00	\$25,131.57	\$5,711.72	\$5,711.72	\$3,427.03	\$2,284.69	
42		\$35,012.21	\$7,002.44	\$5,866.08	\$1,333.20	\$1,333.20	\$799.92	\$533.28	
43		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
44		\$213,895.23	\$42,779.05	\$35,836.82	\$8,144.73	\$8,144.73	\$4,886.84	\$3,257.89	

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Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
45		\$315,946.54	\$63,189.31	\$52,934.89	\$12,030.66	\$12,030.66	\$7,218.39	\$4,812.26	
46		\$190,000.00	\$38,000.00	\$31,833.32	\$7,234.85	\$7,234.85	\$4,340.91	\$2,893.94	
47		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
48		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
49		\$148,650.91	\$29,730.18	\$24,905.54	\$5,660.35	\$5,660.35	\$3,396.21	\$2,264.14	
50		\$275,000.00	\$55,000.00	\$46,074.55	\$10,471.49	\$10,471.49	\$6,282.89	\$4,188.60	
51		\$275,000.00	\$55,000.00	\$46,074.55	\$10,471.49	\$10,471.49	\$6,282.89	\$4,188.60	
53		\$330,000.00	\$66,000.00	\$55,289.46	\$12,565.79	\$12,565.79	\$7,539.47	\$5,026.31	
54		\$180,342.05	\$36,068.41	\$30,215.19	\$6,867.09	\$6,867.09	\$4,120.25	\$2,746.84	
55		\$44,086.66	\$8,817.33	\$7,386.45	\$1,678.74	\$1,678.74	\$1,007.24	\$671.50	
56		\$68,519.13	\$13,703.83	\$11,479.96	\$2,609.08	\$2,609.08	\$1,565.45	\$1,043.63	The Claimant did not negotiate the Fifth Interim Distribution check sent by the Receiver. The Receiver requests that the Court allow him to rollover these amounts to this interim distribution to allow this Claimant an additional opportunity to recover these funds.
57		\$222,000.00	\$44,400.00	\$37,194.72	\$8,453.35	\$8,453.35	\$5,072.01	\$3,381.34	
59		\$90,000.00	\$18,000.00	\$15,078.94	\$3,427.03	\$3,427.03	\$2,056.22	\$1,370.81	
60		\$645,890.14	\$129,178.03	\$108,214.89	\$24,594.29	\$24,594.29	\$14,756.58	\$9,837.72	
61		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
62		\$1,661,000.00	\$332,200.00	\$278,290.26	\$63,247.79	\$63,247.79	\$37,948.67	\$25,299.11	
63-A		\$288,500.00	\$57,700.00	\$48,336.39	\$10,985.54	\$10,985.54	\$6,591.33	\$4,394.22	
63-B		\$288,500.00	\$57,700.00	\$48,336.39	\$10,985.54	\$10,985.54	\$6,591.33	\$4,394.22	

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Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
64		\$1,190,547.63	\$238,109.53	\$199,468.88	\$45,333.84	\$45,333.84	\$27,200.30	\$18,133.53	After the filing of the Fifth Interim Distribution Motion, the Claimant provided information that his Pension Fund had been closed out and the balance was rolled over to a Traditional IRA, the new custodian for this account is Chase. Accordingly, for distribution purposes, the Receiver has changed the title of this account to Chase FBO Claimant. This requested change will be reflected in this distribution and any subsequent distributions.
65		\$69,975.00	\$13,995.00	\$11,723.88	\$2,664.52	\$2,664.52	\$1,598.71	\$1,065.81	
67	66	\$1,482,000.00	\$296,400.00	\$248,299.92	\$56,431.80	\$56,431.80	\$33,859.08	\$22,572.72	
68		\$213,915.04	\$42,783.01	\$35,840.14	\$8,145.49	\$8,145.49	\$4,887.29	\$3,258.19	
69		\$58,208.00	\$11,641.60	\$9,752.39	\$2,216.45	\$2,216.45	\$1,329.87	\$886.58	
70		\$1,000,000.00	\$200,000.00	\$167,543.80	\$38,078.14	\$38,078.14	\$22,846.88	\$15,231.25	
72		\$199,475.00	\$39,895.00	\$33,420.80	\$7,595.64	\$7,595.64	\$4,557.38	\$3,038.25	
74		\$182,000.00	\$36,400.00	\$30,492.97	\$6,930.22	\$6,930.22	\$4,158.13	\$2,772.09	
75		\$265,734.25	\$53,146.85	\$44,522.13	\$10,118.67	\$10,118.67	\$6,071.20	\$4,047.47	
76		\$80,000.00	\$16,000.00	\$13,403.50	\$3,046.25	\$3,046.25	\$1,827.75	\$1,218.50	
77		\$165,825.00	\$33,165.00	\$27,782.95	\$6,314.31	\$6,314.31	\$3,788.58	\$2,525.72	
78		\$70,000.00	\$14,000.00	\$11,728.07	\$2,665.47	\$2,665.47	\$1,599.28	\$1,066.19	
80	79	\$409,695.57	\$81,939.11	\$68,641.95	\$15,600.44	\$15,600.44	\$9,360.27	\$6,240.18	
81		\$550,000.00	\$110,000.00	\$92,149.09	\$20,942.98	\$20,942.98	\$12,565.79	\$8,377.19	
82		\$75,000.00	\$15,000.00	\$12,565.79	\$2,855.86	\$2,855.86	\$1,713.52	\$1,142.34	
83		\$15,000.00	\$3,000.00	\$2,513.16	\$571.17	\$571.17	\$342.70	\$228.47	
84		\$350,000.00	\$70,000.00	\$58,640.33	\$13,327.35	\$13,327.35	\$7,996.41	\$5,330.94	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
85		\$517,479.59	\$103,841.00	\$86,700.50	\$19,704.66	\$19,704.66	\$11,822.80	\$7,881.86	
86		\$88,220.00	\$17,644.00	\$14,780.71	\$3,359.25	\$3,359.25	\$2,015.55	\$1,343.70	
87		\$80,000.00	\$16,000.00	\$13,403.50	\$3,046.25	\$3,046.25	\$1,827.75	\$1,218.50	
88		\$1,388,000.00	\$277,600.00	\$232,550.80	\$52,852.45	\$52,852.45	\$31,711.47	\$21,140.98	
89		\$603,537.45	\$120,707.49	\$101,118.96	\$22,981.58	\$22,981.58	\$13,788.95	\$9,192.63	
90		\$128,877.67	\$25,775.53	\$21,592.66	\$4,907.42	\$4,907.42	\$2,944.45	\$1,962.97	
91		\$74,000.00	\$14,800.00	\$12,398.24	\$2,817.78	\$2,817.78	\$1,690.67	\$1,127.11	
92		\$135,000.00	\$27,000.00	\$22,618.41	\$5,140.55	\$5,140.55	\$3,084.33	\$2,056.22	
93		\$300,000.00	\$60,000.00	\$50,263.14	\$11,423.44	\$11,423.44	\$6,854.06	\$4,569.38	
94		\$150,000.00	\$30,000.00	\$25,131.57	\$5,711.72	\$5,711.72	\$3,427.03	\$2,284.69	
95		\$439,491.00	\$87,898.20	\$73,633.99	\$16,735.00	\$16,735.00	\$10,041.00	\$6,694.00	
96		\$365,493.00	\$73,098.60	\$61,236.09	\$13,917.29	\$13,917.29	\$8,350.38	\$5,566.92	
97		\$87,710.81	\$17,542.16	\$14,695.40	\$3,339.86	\$3,339.86	\$2,003.92	\$1,335.95	
98		\$375,000.00	\$75,000.00	\$62,828.93	\$14,279.30	\$14,279.30	\$8,567.58	\$5,711.72	
99		\$369,495.00	\$73,899.00	\$61,906.60	\$14,069.68	\$14,069.68	\$8,441.81	\$5,627.87	
100		\$1,260,004.00	\$252,000.80	\$211,105.86	\$47,978.61	\$47,978.61	\$28,787.16	\$19,191.44	
101		\$147,764.71	\$29,552.94	\$24,757.06	\$5,626.60	\$5,626.60	\$3,375.96	\$2,250.64	
102		\$88,211.00	\$17,642.20	\$14,779.21	\$3,358.91	\$3,358.91	\$2,015.35	\$1,343.56	
104	103	\$436,011.00	\$87,202.20	\$73,050.94	\$16,602.49	\$16,602.49	\$9,961.49	\$6,640.99	
105		\$375,000.00	\$75,000.00	\$62,828.93	\$14,279.30	\$14,279.30	\$8,567.58	\$5,711.72	
106		\$48,811.00	\$9,762.20	\$8,177.98	\$1,858.63	\$1,858.63	\$1,115.18	\$743.45	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
107		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
108		\$270,510.60	\$54,102.12	\$45,322.38	\$10,300.54	\$10,300.54	\$6,180.32	\$4,120.22	
109		\$380,000.00	\$76,000.00	\$63,666.65	\$14,469.69	\$14,469.69	\$8,681.82	\$5,787.88	
110		\$86,503.45	\$17,300.69	\$14,493.12	\$3,293.89	\$3,293.89	\$1,976.33	\$1,317.56	
111		\$124,649.71	\$24,929.94	\$20,884.29	\$4,746.43	\$4,746.43	\$2,847.86	\$1,898.57	
112		\$500,000.00	\$100,000.00	\$83,771.90	\$19,039.07	\$19,039.07	\$11,423.44	\$7,615.63	
113		\$102,000.00	\$20,400.00	\$17,089.47	\$3,883.97	\$3,883.97	\$2,330.38	\$1,553.59	
114		\$500,000.00	\$100,000.00	\$83,771.90	\$19,039.07	\$19,039.07	\$11,423.44	\$7,615.63	
115		\$262,438.44	\$52,487.69	\$43,969.93	\$9,993.17	\$9,993.17	\$5,995.90	\$3,997.27	
116		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
117		\$11,371.80	\$2,274.36	\$1,905.27	\$433.02	\$433.02	\$259.81	\$173.21	
118		\$4,170,000.00	\$834,000.00	\$698,657.67	\$158,785.83	\$158,785.83	\$95,271.50	\$63,514.33	
119		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
122	120 & 121	\$492,000.00	\$98,400.00	\$82,431.55	\$18,734.44	\$18,734.44	\$11,240.67	\$7,493.78	
123		\$181,325.94	\$36,265.19	\$30,380.04	\$6,904.55	\$6,904.55	\$4,142.73	\$2,761.82	
124		\$170,000.00	\$34,000.00	\$28,482.45	\$6,473.28	\$6,473.28	\$3,883.97	\$2,589.31	
126	125	\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
127		\$168,000.00	\$33,600.00	\$28,147.36	\$6,397.13	\$6,397.13	\$3,838.28	\$2,558.85	
128		\$314,032.35	\$62,806.47	\$52,614.17	\$11,957.77	\$11,957.77	\$7,174.66	\$4,783.11	
130	129	\$310,400.00	\$62,080.00	\$52,005.60	\$11,819.45	\$11,819.45	\$7,091.67	\$4,727.78	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
132	131	\$77,427.31	\$15,485.46	\$12,972.47	\$2,948.29	\$2,948.29	\$1,768.97	\$1,179.32	After the filing of the Fifth Interim Distribution Motion, the Claimant provided information that the new custodian for this account is Raymond James & Associates, Inc. Accordingly, for distribution purposes, the Receiver has changed the title of this account to Raymond James & Associates, Inc. FBO Claimant. This requested change will be reflected in this distribution and any subsequent distributions.
133		\$178,000.00	\$35,600.00	\$29,822.80	\$6,777.91	\$6,777.91	\$4,066.75	\$2,711.16	
134		\$156,122.46	\$31,224.49	\$26,157.35	\$5,944.85	\$5,944.85	\$3,566.91	\$2,377.94	
135		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
136		\$166,500.00	\$33,300.00	\$27,896.04	\$6,340.01	\$6,340.01	\$3,804.01	\$2,536.00	
137		\$275,000.00	\$55,000.00	\$46,074.55	\$10,471.49	\$10,471.49	\$6,282.89	\$4,188.60	
138		\$313,300.00	\$62,660.00	\$52,491.47	\$11,929.88	\$11,929.88	\$7,157.93	\$4,771.95	
139		\$800,000.00	\$160,000.00	\$134,035.04	\$30,462.51	\$30,462.51	\$18,277.51	\$12,185.00	
140		\$398,363.41	\$79,672.68	\$66,743.32	\$15,168.94	\$15,168.94	\$9,101.36	\$6,067.57	
141		\$273,500.00	\$54,700.00	\$45,823.23	\$10,414.37	\$10,414.37	\$6,248.62	\$4,165.75	
143	142	\$625,022.00	\$125,004.40	\$104,718.56	\$23,799.67	\$23,799.67	\$14,279.80	\$9,519.87	
144		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
145		\$2,278,842.98	\$455,768.60	\$381,806.02	\$86,774.10	\$86,774.10	\$52,064.46	\$34,709.64	
146		\$525,000.00	\$105,000.00	\$87,960.50	\$19,991.02	\$19,991.02	\$11,994.61	\$7,996.41	
149	147 & 148	\$50,000.00	\$10,000.00	\$8,377.19	\$1,903.91	\$1,903.91	\$1,142.34	\$761.56	
150		\$4,000,000.00	\$800,000.00	\$670,175.22	\$152,312.55	\$152,312.55	\$91,387.53	\$60,925.02	
151		\$1,000,000.00	\$200,000.00	\$167,543.80	\$38,078.14	\$38,078.14	\$22,846.88	\$15,231.25	
152		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
153		\$370,023.02	\$74,004.60	\$61,995.06	\$14,089.79	\$14,089.79	\$8,453.87	\$5,635.91	
155	154	\$180,000.00	\$36,000.00	\$30,157.88	\$6,854.06	\$6,854.06	\$4,112.44	\$2,741.63	
156		\$110,972.33	\$22,194.47	\$18,592.73	\$4,225.62	\$4,225.62	\$2,535.37	\$1,690.25	
157		\$210,001.61	\$42,000.32	\$35,184.47	\$7,996.47	\$7,996.47	\$4,797.88	\$3,198.59	
158		\$500,000.00	\$100,000.00	\$83,771.90	\$19,039.07	\$19,039.07	\$11,423.44	\$7,615.63	
159		\$300,000.00	\$60,000.00	\$50,263.14	\$11,423.44	\$11,423.44	\$6,854.06	\$4,569.38	
160		\$50,000.00	\$10,000.00	\$8,377.19	\$1,903.91	\$1,903.91	\$1,142.34	\$761.56	
161		\$160,355.63	\$32,071.13	\$26,866.59	\$6,106.04	\$6,106.04	\$3,663.63	\$2,442.42	
162		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
163		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
164	165 & 166	\$287,062.60	\$57,412.52	\$48,095.56	\$10,930.81	\$10,930.81	\$6,558.49	\$4,372.32	
167		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
168		\$209,000.00	\$41,800.00	\$35,016.66	\$7,958.33	\$7,958.33	\$4,775.00	\$3,183.33	
169		\$303,883.19	\$60,776.64	\$50,913.75	\$11,571.31	\$11,571.31	\$6,942.78	\$4,628.52	
170		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
171		\$495,000.00	\$99,000.00	\$82,934.18	\$18,848.68	\$18,848.68	\$11,309.21	\$7,539.47	
172		\$664,000.00	\$132,800.00	\$111,249.09	\$25,283.88	\$25,283.88	\$15,170.33	\$10,113.55	
173		\$50,000.00	\$10,000.00	\$8,377.19	\$1,903.91	\$1,903.91	\$1,142.34	\$761.56	
174		\$98,425.00	\$19,685.00	\$16,490.50	\$3,747.84	\$3,747.84	\$2,248.70	\$1,499.14	
175		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
176		\$111,153.67	\$22,230.73	\$18,623.11	\$4,232.52	\$4,232.52	\$2,539.51	\$1,693.01	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
178		\$525,000.00	\$105,000.00	\$87,960.50	\$19,991.02	\$19,991.02	\$11,994.61	\$7,996.41	
179		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
180		\$507,170.00	\$101,434.00	\$84,973.19	\$19,312.09	\$19,312.09	\$11,587.25	\$7,724.84	
181		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
182		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
183		\$350,000.00	\$70,000.00	\$58,640.33	\$13,327.35	\$13,327.35	\$7,996.41	\$5,330.94	
184		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
185		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
186		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
187		\$150,000.00	\$30,000.00	\$25,131.57	\$5,711.72	\$5,711.72	\$3,427.03	\$2,284.69	
188		\$188,750.00	\$37,750.00	\$31,623.89	\$7,187.25	\$7,187.25	\$4,312.35	\$2,874.90	
191	189 & 190	\$126,640.00	\$25,328.00	\$21,217.75	\$4,822.22	\$4,822.22	\$2,893.33	\$1,928.89	
192		\$400,000.00	\$80,000.00	\$67,017.52	\$15,231.25	\$15,231.25	\$9,138.75	\$6,092.50	
193		\$199,492.65	\$39,898.53	\$33,423.76	\$7,596.31	\$7,596.31	\$4,557.79	\$3,038.52	
194		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
195		\$500,000.00	\$100,000.00	\$83,771.90	\$19,039.07	\$19,039.07	\$11,423.44	\$7,615.63	
197	196	\$18,762.28	\$3,752.46	\$3,143.50	\$714.43	\$714.43	\$428.66	\$285.77	
199	198	\$176,000.00	\$35,200.00	\$29,487.71	\$6,701.75	\$6,701.75	\$4,021.05	\$2,680.70	
200		\$35,000.00	\$7,000.00	\$5,864.03	\$1,332.73	\$1,332.73	\$799.64	\$533.09	
201		\$203,772.28	\$40,754.46	\$34,140.78	\$7,759.27	\$7,759.27	\$4,655.56	\$3,103.71	
202		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
203		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
204		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
205		\$400,000.00	\$80,000.00	\$67,017.52	\$15,231.25	\$15,231.25	\$9,138.75	\$6,092.50	
206		\$350,851.22	\$70,170.24	\$58,782.95	\$13,359.76	\$13,359.76	\$8,015.86	\$5,343.90	
207		\$518,250.00	\$103,650.00	\$86,829.58	\$19,733.99	\$19,733.99	\$11,840.40	\$7,893.60	
208		\$300,000.00	\$60,000.00	\$50,263.14	\$11,423.44	\$11,423.44	\$6,854.06	\$4,569.38	
209		\$54,552.25	\$10,910.45	\$9,139.89	\$2,077.25	\$2,077.25	\$1,246.35	\$830.90	
210		\$350,000.00	\$70,000.00	\$58,640.33	\$13,327.35	\$13,327.35	\$7,996.41	\$5,330.94	
211		\$490,000.00	\$98,000.00	\$82,096.46	\$18,658.29	\$18,658.29	\$11,194.97	\$7,463.31	
212		\$25,417.09	\$5,083.42	\$4,258.48	\$967.84	\$967.84	\$580.70	\$387.13	
213		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
214		\$150,000.00	\$30,000.00	\$25,131.57	\$5,711.72	\$5,711.72	\$3,427.03	\$2,284.69	
215		\$240,511.20	\$48,102.24	\$40,296.16	\$9,158.22	\$9,158.22	\$5,494.93	\$3,663.29	
216-A		\$50,000.00	\$10,000.00	\$8,377.19	\$1,903.91	\$1,903.91	\$1,142.34	\$761.56	
216-B		\$50,000.00	\$10,000.00	\$8,377.19	\$1,903.91	\$1,903.91	\$1,142.34	\$761.56	
217		\$60,000.00	\$12,000.00	\$10,052.63	\$2,284.69	\$2,284.69	\$1,370.81	\$913.88	
218		\$88,200.00	\$17,640.00	\$14,777.36	\$3,358.49	\$3,358.49	\$2,015.10	\$1,343.40	
219		\$62,987.21	\$12,597.44	\$10,553.12	\$2,398.44	\$2,398.44	\$1,439.06	\$959.37	
221	220	\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
222		\$370,000.00	\$74,000.00	\$61,991.21	\$14,088.91	\$14,088.91	\$8,453.35	\$5,635.56	
223		\$345,000.00	\$69,000.00	\$57,802.61	\$13,136.96	\$13,136.96	\$7,882.17	\$5,254.78	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
224		\$215,000.00	\$43,000.00	\$36,021.92	\$8,186.80	\$8,186.80	\$4,912.08	\$3,274.72	
226	225	\$83,623.76	\$16,724.75	\$14,010.64	\$3,184.24	\$3,184.24	\$1,910.54	\$1,273.69	
228	227	\$258,836.33	\$51,767.27	\$43,366.42	\$9,856.01	\$9,856.01	\$5,913.60	\$3,942.40	
230	229	\$666,177.82	\$133,235.56	\$111,613.97	\$25,366.81	\$25,366.81	\$15,220.09	\$10,146.72	
231		\$52,792.00	\$10,558.40	\$8,844.97	\$2,010.22	\$2,010.22	\$1,206.13	\$804.09	
232		\$40,000.00	\$8,000.00	\$6,701.75	\$1,523.13	\$1,523.13	\$913.88	\$609.25	
233		\$400,000.00	\$80,000.00	\$67,017.52	\$15,231.25	\$15,231.25	\$9,138.75	\$6,092.50	
234		\$1,480,000.00	\$296,000.00	\$247,964.83	\$56,355.64	\$56,355.64	\$33,813.39	\$22,542.26	
235		\$220,000.00	\$44,000.00	\$36,859.64	\$8,377.19	\$8,377.19	\$5,026.31	\$3,350.88	
236		\$510,512.00	\$102,102.40	\$85,533.12	\$19,439.35	\$19,439.35	\$11,663.61	\$7,775.74	
237		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
238		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
239		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
240		\$110,000.00	\$22,000.00	\$18,429.82	\$4,188.60	\$4,188.60	\$2,513.16	\$1,675.44	
241		\$124,473.00	\$24,894.60	\$20,854.68	\$4,739.70	\$4,739.70	\$2,843.82	\$1,895.88	
242		\$400,000.00	\$80,000.00	\$67,017.52	\$15,231.25	\$15,231.25	\$9,138.75	\$6,092.50	
243		\$2,125,000.00	\$425,000.00	\$356,030.59	\$80,916.04	\$80,916.04	\$48,549.63	\$32,366.42	
245	244	\$2,300,000.00	\$460,000.00	\$385,350.75	\$87,579.72	\$87,579.72	\$52,547.83	\$35,031.89	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
246		\$99,400.00	\$19,880.00	\$16,653.85	\$3,784.97	\$3,784.97	\$2,270.98	\$1,513.99	After the filing of the Fifth Interim Distribution Motion, the Claimant provided information that the new custodian for this account is Pershing. Accordingly, for distribution purposes, the Receiver has changed the title of this account to Pershing FBO Claimant. This requested change will be reflected in this distribution and any subsequent distributions.
247		\$98,918.49	\$19,783.70	\$16,573.18	\$3,766.63	\$3,766.63	\$2,259.98	\$1,506.65	After the filing of the Fifth Interim Distribution Motion, the Claimant provided information that the new custodian for this account is Millennium Trust. Accordingly, for distribution purposes, the Receiver has changed the title of this account to Millennium Trust FBO Claimant. This requested change will be reflected in this distribution and any subsequent distributions.
249	248	\$30,000.00	\$6,000.00	\$5,026.31	\$1,142.34	\$1,142.34	\$685.41	\$456.94	
251	250	\$300,000.00	\$60,000.00	\$50,263.14	\$11,423.44	\$11,423.44	\$6,854.06	\$4,569.38	
253		\$280,924.29	\$56,184.86	\$47,067.12	\$10,697.07	\$10,697.07	\$6,418.24	\$4,278.83	
254		\$175,000.00	\$35,000.00	\$29,320.17	\$6,663.67	\$6,663.67	\$3,998.20	\$2,665.47	
255		\$70,000.00	\$14,000.00	\$11,728.07	\$2,665.47	\$2,665.47	\$1,599.28	\$1,066.19	
256		\$69,222.00	\$13,844.40	\$11,597.72	\$2,635.84	\$2,635.84	\$1,581.51	\$1,054.34	
258	257	\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
259		\$400,000.00	\$80,000.00	\$67,017.52	\$15,231.25	\$15,231.25	\$9,138.75	\$6,092.50	
261	260 & 301	\$1,190,000.00	\$238,000.00	\$199,377.13	\$45,312.98	\$45,312.98	\$27,187.79	\$18,125.19	
262		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
263		\$66,340.83	\$13,268.17	\$11,115.00	\$2,526.14	\$2,526.14	\$1,515.68	\$1,010.45	
264		\$140,000.00	\$28,000.00	\$23,456.13	\$5,330.94	\$5,330.94	\$3,198.56	\$2,132.38	
265		\$48,135.00	\$9,627.00	\$8,064.72	\$1,832.89	\$1,832.89	\$1,099.73	\$733.16	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
266		\$175,000.00	\$35,000.00	\$29,320.17	\$6,663.67	\$6,663.67	\$3,998.20	\$2,665.47	
267		\$308,775.00	\$61,755.00	\$51,733.34	\$11,757.58	\$11,757.58	\$7,054.55	\$4,703.03	
268		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
269		\$100,926.30	\$20,185.26	\$16,909.58	\$3,843.09	\$3,843.09	\$2,305.85	\$1,537.23	
270		\$505,638.00	\$101,127.60	\$84,716.51	\$19,253.75	\$19,253.75	\$11,552.25	\$7,701.50	
271		\$150,000.00	\$30,000.00	\$25,131.57	\$5,711.72	\$5,711.72	\$3,427.03	\$2,284.69	
272		\$600,000.00	\$120,000.00	\$100,526.28	\$22,846.88	\$22,846.88	\$13,708.13	\$9,138.75	
273		\$52,000.00	\$10,400.00	\$8,712.28	\$1,980.06	\$1,980.06	\$1,188.04	\$792.03	
274		\$130,000.00	\$26,000.00	\$21,780.69	\$4,950.16	\$4,950.16	\$2,970.09	\$1,980.06	
275		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
276		\$1,000,000.00	\$200,000.00	\$167,543.80	\$38,078.14	\$38,078.14	\$22,846.88	\$15,231.25	
277		\$1,000,000.00	\$200,000.00	\$167,543.80	\$38,078.14	\$38,078.14	\$22,846.88	\$15,231.25	
279		\$220,985.06	\$44,197.01	\$37,024.68	\$8,414.70	\$8,414.70	\$5,048.82	\$3,365.88	
280		\$250,000.00	\$50,000.00	\$41,885.95	\$9,519.53	\$9,519.53	\$5,711.72	\$3,807.81	
281		\$125,000.00	\$25,000.00	\$20,942.98	\$4,759.77	\$4,759.77	\$2,855.86	\$1,903.91	
282		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
283		\$99,925.00	\$19,985.00	\$16,741.81	\$3,804.96	\$3,804.96	\$2,282.97	\$1,521.98	
284		\$130,750.00	\$26,150.00	\$21,906.35	\$4,978.72	\$4,978.72	\$2,987.23	\$1,991.49	
285		\$376,189.00	\$75,237.80	\$63,028.14	\$14,324.58	\$14,324.58	\$8,594.75	\$5,729.83	
286		\$233,811.00	\$46,762.20	\$39,173.58	\$8,903.09	\$8,903.09	\$5,341.85	\$3,561.23	
287		\$487,819.58	\$97,563.92	\$81,731.15	\$18,575.26	\$18,575.26	\$11,145.16	\$7,430.10	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
288		\$150,000.00	\$30,000.00	\$25,131.57	\$5,711.72	\$5,711.72	\$3,427.03	\$2,284.69	
289		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
290		\$750,000.00	\$150,000.00	\$125,657.85	\$28,558.60	\$28,558.60	\$17,135.16	\$11,423.44	
291		\$398,000.00	\$79,600.00	\$66,682.43	\$15,155.10	\$15,155.10	\$9,093.06	\$6,062.04	
292		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
293		\$600,000.00	\$120,000.00	\$100,526.28	\$22,846.88	\$22,846.88	\$13,708.13	\$9,138.75	
294		\$66,333.98	\$13,266.80	\$11,113.85	\$2,525.87	\$2,525.87	\$1,515.52	\$1,010.35	
296	295	\$98,054.17	\$19,610.83	\$16,428.37	\$3,733.72	\$3,733.72	\$2,240.23	\$1,493.49	
297		\$200,000.00	\$40,000.00	\$33,508.76	\$7,615.63	\$7,615.63	\$4,569.38	\$3,046.25	
298		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
299		\$1,849,387.00	\$369,877.40	\$309,853.33	\$70,421.21	\$70,421.21	\$42,252.73	\$28,168.48	
300		\$500,000.00	\$100,000.00	\$83,771.90	\$19,039.07	\$19,039.07	\$11,423.44	\$7,615.63	
302		\$165,000.00	\$33,000.00	\$27,644.73	\$6,282.89	\$6,282.89	\$3,769.74	\$2,513.16	
303		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	After the filing of the Fifth Interim Distribution Motion, the Claimant provided information that this account which is a custodian account held for a minor changed custodians. Accordingly, for distribution purposes, the Receiver has changed the title of this account to reflect the new custodian. This requested change will be reflected in this distribution and any subsequent distributions.
304		\$144,000.00	\$28,800.00	\$24,126.31	\$5,483.25	\$5,483.25	\$3,289.95	\$2,193.30	After the filing of the Fifth Interim Distribution Motion, the Claimant provided information that the new custodian for this account is TD Ameritrade. Accordingly, for distribution purposes, the Receiver has changed the title of this account to TD Ameritrade Rollover IRA FBO Claimant. This requested change will be reflected in this distribution and any subsequent distributions.

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
305		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
306-A		\$274,807.74	\$54,961.55	\$46,042.33	\$10,464.17	\$10,464.17	\$6,278.50	\$4,185.67	
306-B		\$958,620.18	\$191,724.04	\$160,610.87	\$36,502.47	\$36,502.47	\$21,901.48	\$14,600.99	
307		\$600,000.00	\$120,000.00	\$100,526.28	\$22,846.88	\$22,846.88	\$13,708.13	\$9,138.75	
308		\$810,000.00	\$162,000.00	\$135,710.48	\$30,843.29	\$30,843.29	\$18,505.97	\$12,337.32	
309		\$300,000.00	\$60,000.00	\$50,263.14	\$11,423.44	\$11,423.44	\$6,854.06	\$4,569.38	
310		\$193,406.86	\$38,681.37	\$32,404.12	\$7,364.57	\$7,364.57	\$4,418.74	\$2,945.83	
311		\$443,092.23	\$88,618.45	\$74,237.36	\$16,872.13	\$16,872.13	\$10,123.28	\$6,748.85	
312		\$1,650,000.00	\$330,000.00	\$276,447.28	\$62,828.93	\$62,828.93	\$37,697.36	\$25,131.57	
315		\$61,806.00	\$12,361.20	\$10,355.21	\$2,353.46	\$2,353.46	\$1,412.07	\$941.38	
317	316	\$860,000.00	\$172,000.00	\$144,087.67	\$32,747.20	\$32,747.20	\$19,648.32	\$13,098.88	
318		\$198,405.42	\$39,681.08	\$33,241.60	\$7,554.91	\$7,554.91	\$4,532.95	\$3,021.96	
319		\$211,884.98	\$42,377.00	\$35,500.02	\$8,068.19	\$8,068.19	\$4,840.91	\$3,227.27	
320		\$156,000.00	\$31,200.00	\$26,136.83	\$5,940.19	\$5,940.19	\$3,564.11	\$2,376.08	
321	322	\$141,167.00	\$28,233.40	\$23,651.66	\$5,375.38	\$5,375.38	\$3,225.23	\$2,150.15	
324	323	\$65,000.00	\$13,000.00	\$10,890.35	\$2,475.08	\$2,475.08	\$1,485.05	\$990.03	
325		\$150,000.00	\$30,000.00	\$25,131.57	\$5,711.72	\$5,711.72	\$3,427.03	\$2,284.69	
326		\$894,200.00	\$178,840.00	\$149,817.67	\$34,049.47	\$34,049.47	\$20,429.68	\$13,619.79	
327		\$44,804.28	\$8,960.86	\$7,506.68	\$1,706.06	\$1,706.06	\$1,023.64	\$682.43	
328		\$45,142.96	\$9,028.59	\$7,563.42	\$1,718.96	\$1,718.96	\$1,031.38	\$687.58	
329		\$89,473.84	\$17,894.77	\$14,990.79	\$3,407.00	\$3,407.00	\$2,044.20	\$1,362.80	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
330		\$332,159.00	\$66,431.80	\$55,651.18	\$12,648.00	\$12,648.00	\$7,588.80	\$5,059.20	
332	331	\$114,000.00	\$22,800.00	\$19,099.99	\$4,340.91	\$4,340.91	\$2,604.54	\$1,736.36	
333		\$411,800.00	\$82,360.00	\$68,994.54	\$15,680.58	\$15,680.58	\$9,408.35	\$6,272.23	
334		\$448,200.00	\$89,640.00	\$75,093.13	\$17,066.62	\$17,066.62	\$10,239.97	\$6,826.65	
335		\$600,900.00	\$120,180.00	\$100,677.07	\$22,881.15	\$22,881.15	\$13,728.69	\$9,152.46	
336		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
338		\$259,000.00	\$51,800.00	\$43,393.85	\$9,862.24	\$9,862.24	\$5,917.34	\$3,944.90	
339		\$256,000.00	\$51,200.00	\$42,891.21	\$9,748.00	\$9,748.00	\$5,848.80	\$3,899.20	
341	340	\$3,620,000.00	\$724,000.00	\$606,508.57	\$137,842.86	\$137,842.86	\$82,705.71	\$55,137.14	
342		\$45,000.00	\$9,000.00	\$7,539.47	\$1,713.52	\$1,713.52	\$1,028.11	\$685.41	
343		\$88,000.00	\$17,600.00	\$14,743.85	\$3,350.88	\$3,350.88	\$2,010.53	\$1,340.35	
344		\$170,000.00	\$34,000.00	\$28,482.45	\$6,473.28	\$6,473.28	\$3,883.97	\$2,589.31	
345		\$92,250.00	\$18,450.00	\$15,455.92	\$3,512.71	\$3,512.71	\$2,107.62	\$1,405.08	
347	348	\$6,446.18	\$1,289.24	\$1,080.02	\$245.46	\$245.46	\$147.28	\$98.18	
350	349	\$295,000.00	\$59,000.00	\$49,425.42	\$11,233.05	\$11,233.05	\$6,739.83	\$4,493.22	
351	346 & 395	\$1,870,352.57	\$374,070.51	\$313,365.99	\$71,219.54	\$71,219.54	\$42,731.73	\$28,487.82	
352	353	\$6,405.46	\$1,281.09	\$1,073.20	\$243.91	\$243.91	\$146.34	\$97.56	The Claimant did not negotiate the Fifth Interim Distribution check sent by the Receiver. The Receiver requests that the Court allow him to rollover these amounts to this interim distribution to allow this Claimant an additional opportunity to recover these funds.
354		\$299,893.00	\$59,978.60	\$50,245.21	\$11,419.37	\$11,419.37	\$6,851.62	\$4,567.75	
355	356	\$236,387.49	\$47,277.50	\$39,605.26	\$9,001.20	\$9,001.20	\$5,400.72	\$3,600.48	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
358	357 & 359	\$230,000.00	\$46,000.00	\$38,535.08	\$8,757.97	\$8,757.97	\$5,254.78	\$3,503.19	
360	361 & 362	\$12,000.00	\$2,400.00	\$2,010.53	\$456.94	\$456.94	\$274.16	\$182.78	
363		\$360,000.00	\$72,000.00	\$60,315.77	\$13,708.13	\$13,708.13	\$8,224.88	\$5,483.25	
364	455	\$621,399.48	\$124,279.90	\$104,111.63	\$23,661.73	\$23,661.73	\$14,197.04	\$9,464.69	
365	366	\$221,671.50	\$44,334.30	\$37,139.69	\$8,440.84	\$8,440.84	\$5,064.50	\$3,376.34	
367	368	\$105,000.00	\$21,000.00	\$17,592.10	\$3,998.20	\$3,998.20	\$2,398.92	\$1,599.28	
369		\$100,000.00	\$20,000.00	\$16,754.38	\$3,807.81	\$3,807.81	\$2,284.69	\$1,523.13	
372	370 & 371	\$204,363.22	\$40,872.64	\$34,239.79	\$7,781.77	\$7,781.77	\$4,669.06	\$3,112.71	
373		\$155,261.41	\$31,052.28	\$26,013.09	\$5,912.07	\$5,912.07	\$3,547.24	\$2,364.83	
374		\$180,056.06	\$36,011.21	\$30,167.28	\$6,856.20	\$6,856.20	\$4,113.72	\$2,742.48	
375	376	\$424,760.00	\$84,952.00	\$71,165.91	\$16,174.07	\$16,174.07	\$9,704.44	\$6,469.63	
377		\$1,350,000.00	\$270,000.00	\$226,184.14	\$51,405.49	\$51,405.49	\$30,843.29	\$20,562.19	
378		\$5,312.65	\$1,062.53	\$890.10	\$202.30	\$202.30	\$121.38	\$80.92	
381	379, 380, & 382	\$73,000.00	\$14,600.00	\$12,230.70	\$2,779.70	\$2,779.70	\$1,667.82	\$1,111.88	
383	384	\$86,256.42	\$17,251.28	\$14,451.73	\$3,284.48	\$3,284.48	\$1,970.69	\$1,313.79	
385	386	\$246,610.45	\$49,322.09	\$41,318.05	\$9,390.47	\$9,390.47	\$5,634.28	\$3,756.19	
387		\$669,546.18	\$133,909.24	\$112,178.31	\$25,495.07	\$25,495.07	\$15,297.04	\$10,198.03	
389	388	\$33,335.08	\$6,667.02	\$5,585.09	\$1,269.34	\$1,269.34	\$761.60	\$507.74	
390		\$168,000.00	\$33,600.00	\$28,147.36	\$6,397.13	\$6,397.13	\$3,838.28	\$2,558.85	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
391		\$2,000,000.00	\$400,000.00	\$335,087.61	\$76,156.27	\$76,156.27	\$45,693.76	\$30,462.51	As set forth in the Claims Determination Motion and as approved by the Court, the distribution identified here will not be paid to the Claimant. Likewise, the amounts indicated for the first, second, third, fourth, and fifth interim distributions were not paid to the Claimant. The Claimant is not allowed to participate in any distributions of Receivership assets until and if all Class 1 Claims receive 50% of their Allowed Amounts. The first interim distribution provided a 20% recovery of the Allowed Amounts of Class 1 Claims receiving a distribution. The second interim distribution provided a 16.75% recovery. The third interim distribution provided a 3.81% recovery. The fourth interim distribution provided 3.81% recovery. The fifth interim distribution provided a 2.28% recovery. The sixth interim distribution contemplates a 1.52% recovery. As these interim distributions should result in a total 48.18% recovery, this claim is not entitled to any funds at this time.
393	392	\$222,031.76	\$44,406.35	\$37,200.05	\$8,454.56	\$8,454.56	\$5,072.73	\$3,381.82	
394		\$143,369.00	\$28,673.80	\$24,020.59	\$5,459.22	\$5,459.22	\$3,275.53	\$2,183.69	
396		\$127,564.33	\$25,512.87	\$21,372.61	\$4,857.41	\$4,857.41	\$2,914.45	\$1,942.96	
397		\$275,000.00	\$55,000.00	\$46,074.55	\$10,471.49	\$10,471.49	\$6,282.89	\$4,188.60	
398		\$125,000.00	\$25,000.00	\$20,942.98	\$4,759.77	\$4,759.77	\$2,855.86	\$1,903.91	
399		\$352,992.37	\$70,598.47	\$59,141.68	\$13,441.29	\$13,441.29	\$8,064.78	\$5,376.52	
401	400	\$546,362.96	\$109,272.59	\$91,539.73	\$20,804.48	\$20,804.48	\$12,482.69	\$8,321.79	
402		\$551,776.89	\$110,355.38	\$92,446.80	\$21,010.64	\$21,010.64	\$12,606.38	\$8,404.25	
404	403	\$143,142.07	\$28,628.41	\$23,982.57	\$5,450.58	\$5,450.58	\$3,270.35	\$2,180.23	
405		\$53,019.92	\$10,603.98	\$8,883.16	\$2,018.90	\$2,018.90	\$1,211.34	\$807.56	
406	477	\$78,509.15	\$15,701.83	\$13,153.72	\$2,989.48	\$2,989.48	\$1,793.69	\$1,195.79	
407		\$102,045.80	\$20,409.16	\$17,097.14	\$3,885.71	\$3,885.71	\$2,331.43	\$1,554.29	

EXHIBIT A

Claim Number	Consolidated with or related to Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Third Distribution Amount	Fourth Distribution Amount	Fifth Distribution Amount	Sixth Distribution Amount	Sixth Distribution Notes
408		\$38,255.23	\$7,651.05	\$6,409.43	\$1,456.69	\$1,456.69	\$874.01	\$582.68	
409	410 & 411	\$284,298.05	\$56,859.61	\$47,632.38	\$10,825.54	\$10,825.54	\$6,495.32	\$4,330.22	
412		\$216,181.97	\$43,236.39	\$36,219.95	\$8,231.81	\$8,231.81	\$4,939.08	\$3,292.72	
413	414	\$22,500.00	\$4,500.00	\$3,769.74	\$856.76	\$856.76	\$514.05	\$342.70	
416	415	\$46,889.55	\$9,377.91	\$7,856.05	\$1,785.47	\$1,785.47	\$1,071.28	\$714.19	
417-A		\$51,586.00	\$10,317.20	\$8,642.91	\$1,964.30	\$1,964.30	\$1,178.58	\$785.72	
417-B		\$51,586.00	\$10,317.20	\$8,642.91	\$1,964.30	\$1,964.30	\$1,178.58	\$785.72	
418	420	\$71,097.72	\$14,219.54	\$11,911.98	\$2,707.27	\$2,707.27	\$1,624.36	\$1,082.91	
419	420	\$81,680.27	\$16,336.05	\$13,685.02	\$3,110.23	\$3,110.23	\$1,866.14	\$1,244.09	
471		\$286,000.00	\$57,200.00	\$47,917.53	\$10,890.35	\$10,890.35	\$6,534.21	\$4,356.14	
479		\$3,400.00	\$680.00	\$569.65	\$129.47	\$129.47	\$77.68	\$51.79	
480		\$1,081.99	\$216.40	\$181.28	\$41.20	\$41.20	\$24.72	\$16.48	
TOTAL		\$131,308,943.50	\$26,262,133.78	\$22,000,000.00	\$5,000,000.00	\$5,000,000.00	\$3,000,000.00	\$2,000,000.00	

EXHIBIT B**RESERVES**

Claim Number	Consolidated with Claim Number	Objected Amount	First Distribution Reserve Amount	Second Distribution Reserve Amount	Third Distribution Reserve Amount	Fourth Distribution Reserve Amount	Fifth Distribution Reserve Amount	Sixth Distribution Reserve Amount	Total Reserve Amount	Sixth Distribution Notes
157		\$90.00	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	This objection has been withdrawn.
403		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection (Docs. 1194, 1198).
404		\$14,907.67	\$2,981.53	\$2,497.03	\$567.98	\$567.98	\$0.00	\$0.00	\$0.00	The Court overruled this objection (Docs. 1194, 1198). Accordingly, the Receiver requests that the Reserved Amount of \$6,614.53 be released to the Receiver.
405		\$31,873.37	\$6,374.67	\$5,338.79	\$1,214.38	\$1,214.38	\$0.00	\$0.00	\$0.00	The Court overruled this objection (Docs. 1194, 1198). Accordingly, the Receiver requests that the Reserved Amount of \$14,142.21 be released to the Receiver.
406	477*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection (Docs. 1194, 1198).
407		\$61,246.41	\$12,249.28	\$10,258.77	\$2,333.49	\$2,333.49	\$0.00	\$0.00	\$0.00	The Court overruled this objection (Docs. 1194, 1198). Accordingly, the Receiver requests that the Reserved Amount of \$27,175.03 be released to the Receiver.
408		\$25,144.49	\$5,028.90	\$4,211.70	\$958.01	\$958.01	\$0.00	\$0.00	\$0.00	The Court overruled this objection (Docs. 1194, 1198). Accordingly, the Receiver requests that the Reserved Amount of \$11,156.61 be released to the Receiver.
444		\$500,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	This objection has been withdrawn.
445		\$1,195,000.00	\$239,000.00	\$200,162.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 1061).
449		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	This objection has been withdrawn.
450		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	This objection has been withdrawn.
462		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 1121).

EXHIBIT B**RESERVES**

Claim Number	Consolidated with Claim Number	Objected Amount	First Distribution Reserve Amount	Second Distribution Reserve Amount	Third Distribution Reserve Amount	Fourth Distribution Reserve Amount	Fifth Distribution Reserve Amount	Sixth Distribution Reserve Amount	Total Reserve Amount	Sixth Distribution Notes
463		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 1121).
464		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 1121).
465		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 1121).
466		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 1121).
467		\$155,511.27	\$31,102.25	\$26,048.14	\$5,924.98	\$5,924.98	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 1121). Accordingly, the Receiver requests that the Reserved Amount of \$69,000.35 be released to the Receiver.
469		\$305,000.00	\$61,000.00	\$51,087.50	\$11,620.50	\$11,620.50	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 1204). Accordingly, the Receiver requests that the Reserved Amount of \$135,328.50 be released to the Receiver.
476		\$480,500.00	\$96,100.00	\$80,483.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	This objection has been withdrawn.
477		\$85,000.00	\$17,000.00	\$14,237.50	\$3,238.50	\$3,238.50	\$0.00	\$0.00	\$0.00	The Court overruled this objection (Docs. 1194, 1198). Accordingly, the Receiver requests that the Reserved Amount of \$37,714.50 be released to the Receiver.
483		\$353,665.49	\$70,733.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Claimant has withdrawn this objection.
504		\$136,000.00	\$27,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The Court overruled this objection and affirmed the denial of this claim (Doc. 928).
SUBTOTAL		\$3,343,938.70	\$668,787.73	\$394,325.69	\$25,857.83	\$25,857.83	\$0.00	\$0.00	\$0.00	

EXHIBIT B**RESERVES**

Claim Number	Consolidated with Claim Number	Objected Amount	First Distribution Reserve Amount	Second Distribution Reserve Amount	Third Distribution Reserve Amount	Fourth Distribution Reserve Amount	Fifth Distribution Reserve Amount	Sixth Distribution Reserve Amount	Total Reserve Amount	Sixth Distribution Notes
WELLS FARGO'S ASSERTED INTERESTS										
Evergreen, Colorado Property		\$402,786.02 as of 4/26/12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	This property has been sold and the loan from Wells Fargo has been paid. Accordingly, no reserves are necessary for this property.
Rite-Aid Pharmacy Property (Claim 502)		\$4,093,039.48 as of 12/31/16	\$220,692.32	\$179,894.74	\$49,124.44	\$52,313.79	\$37,032.95	\$28,326.36	\$567,384.60	The Receiver sold this property and received \$2,229,463.15 in net proceeds from the sale. These proceeds are being held until Wells Fargo's claim to them is resolved. The amount reserved for the sixth interim distribution is based on the difference between the amount the Receivership received from the sale and the amount Wells Fargo claims it is owed. This difference is \$1,863,576.33.
BellaSara Condo Loan 1		\$1,537,026.12 as of 12/30/16	\$237,571.79	\$198,966.38	\$48,564.15	\$50,498.94	\$32,795.71	\$23,362.80	\$591,759.77	The reserve amount for the sixth interim distribution is 1.52% of the amount Wells Fargo claims it is owed.
BellaSara Condo Loan 2		\$1,314,955.10 as of 12/31/16	\$224,527.19	\$188,041.52	\$34,881.14	\$35,675.26	\$28,383.90	\$19,987.32	\$531,496.33	The reserve amount for the sixth interim distribution is 1.52% of the amount Wells Fargo claims it is owed.
Laurel Mountain Property		\$2,650,453.38 as of 1/3/17	\$437,689.42	\$366,564.89	\$88,060.87	\$89,448.01	\$56,496.96	\$40,286.89	\$1,078,547.03	The reserve amount for the sixth interim distribution is 1.52% of the amount Wells Fargo claims it is owed.
SUBTOTAL			\$1,120,480.72	\$933,467.53	\$220,630.60	\$227,936.00	\$154,709.51	\$111,963.37	\$2,769,187.73	
TOTAL RESERVES			\$1,789,268.45	\$1,327,793.22	\$246,488.43	\$253,793.83	\$154,709.51	\$111,963.37	\$2,769,187.73	

EXHIBIT C

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

Case No. 8:09-cv-87-T-26TBM

ARTHUR NADEL,
SCOOP CAPITAL, LLC,
SCOOP MANAGEMENT, INC.

Defendants,

SCOOP REAL ESTATE, L.P.
VALHALLA INVESTMENT PARTNERS, L.P.,
VALHALLA MANAGEMENT, INC.
VICTORY IRA FUND, LTD,
VICTORY FUND, LTD,
VIKING IRA FUND, LLC,
VIKING FUND, LLC, AND
VIKING MANAGEMENT,

Relief Defendants.

_____ /

ORDER

This cause comes before the Court for consideration of the Receiver's Unopposed Motion to (1) Approve Sixth Interim Distribution and (2) Increase Certain Reserves (the "Motion") (Doc. ____). The Securities and Exchange Commission does not oppose the granting of the relief sought.

Having considered the Motion, and being otherwise fully advised, it is **ORDERED AND ADJUDGED** that the Receiver's Motion is **GRANTED**. The Court finds that the

interim distribution plan as set forth in the Motion and in its Exhibits is fair and reasonable and is consistent with the distribution plan previously approved by this Court. Accordingly,

1. The Receiver is authorized to conduct a sixth interim distribution in the total amount of \$2,000,000.00 as set forth in the Motion and in Exhibit A attached to the Motion; and

2. The Receiver is authorized to increase reserves by \$111,963.37, which will leave in place a total reserve amount of \$2,769,187.73 as set forth in the Motion and in Exhibit B attached to the Motion.

DONE AND ORDERED in Tampa, Florida, on December __, 2016.

RICHARD A. LAZZARA
UNITED STATES DISTRICT JUDGE

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Counsel of Record