

# EXHIBIT B

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**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
1	VICR	\$123,048.52	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$123,048.52
2	VAL	\$300,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$300,000.00
3	VAL	\$750,008.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$750,008.00
4	VIK	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
5	VAL	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
6	VAL	\$300,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$300,000.00
7	VIK	\$250,000.00	Receivership Records reflect that this Claimant had one account with a Net Investment Amount of \$750,000.00. However, the Receiver learned that this Claimant is a nominal owner, and the Claimant submitted two claims which equal this amount on behalf of two separate beneficial owners. The Receiver has recommended that one of these claims, Claim Number 444, in the amount of \$500,000.00 be denied. The Receiver recommends that this claim be allowed for the amount of \$250,000.00, which represents the portion of the Net Investment Amount attributable to one beneficial owner.	\$250,000.00
8	VAL	\$500,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$500,000.00
9	VIC	\$150,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 10 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. The Receiver's determination of this claim is reflected in Claim Number 10.	N/A
10	SCP	\$200,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 9 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed in the combined Net Investment Amount of \$350,000.00, which matches the combined claim amount of Claim Numbers 9 and 10.	\$350,000.00
11	VIK	\$350,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$350,000.00
12	VAL	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,000,000.00
13	VIK	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,000,000.00
14	VIC	\$159,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$159,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits.

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
15	VAL	\$250,000.00	Receivership Records confirm the amount claimed by the Claimant. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$250,000.00 as claimed by the Claimant.	\$250,000.00
16	VIC	\$85,539.36	The Claimant indicated that 47.528% of the Net Investment Amount of a related account, Claim Number 177, was transferred to this account and the balance was transferred to Claim Number 17. The Receiver recommends that these transfers be recognized which will have no net effect on the total amount allowed for these three claims and that this claim be allowed for \$85,539.36.	\$85,539.36
17	VIC	\$94,460.64	The Claimant indicated that 52.4781% of the Net Investment Amount of a related account, Claim Number 177, was transferred to this account and the balance was transferred to Claim Number 16. The Receiver recommends that these transfers be recognized which will have no net effect on the total amount claimed for these three claims and that this claim be allowed for \$94,460.64.	\$94,460.64
18	VIKR	\$253,786.84	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$253,786.84
19	VICR	\$230,000.00	The Claimant indicated that the current custodian is Lincoln Trust Co. Accordingly, the Receiver recommends that this claim be allowed in the name of Lincoln Trust Co. FBO Claimant for the amount of \$230,000.00 which matches the claim amount.	\$230,000.00
20	VIKR	\$101,169.24	The Claimant submitted Proof of Claim Forms for this account and Claim Number 21. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 20 and 21. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 20 and 21. The Receiver's determination of this claim is reflected in Claim Number 21.	N/A
21	VIKR	\$5,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 20. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 20 and 21. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 20 and 21. Accordingly, the Receiver recommends that this claim be allowed in the name of NTC & Co. FBO Claimant for the combined Net Investment Amount of \$106,169.24.	\$106,169.24

<sup>1</sup> Negative amounts in this column reflect False Profits.

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
22	SCP	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
23	VIKR	\$1,114,976.25	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,114,976.25
24	SCP	\$480,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 25 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. The Receiver's determination of this claim is reflected in Claim Number 25.	N/A
25	VAL	\$480,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 24 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$960,000.00, which matches the combined claim amount of Claim Numbers 24 and 25.	\$960,000.00
26	VIK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
27	VAL	\$629,950.00	Receivership Records confirm the amount claimed by the Claimant. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$629,950.00 as claimed by the Claimant.	\$629,950.00
28	VIK	\$100,000.00	Upon further review and as confirmed by Claimant, the Receiver determined that this claim should be in the name of the Claimant's former spouse. The Receiver recommends that this claim be allowed for the Net Investment Amount of \$100,000 in the name of the Claimant's former spouse.	\$100,000.00
29	SCP	\$125,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$125,000.00
30	VIK	\$732,722.35	The Claimant submitted Proof of Claim Forms for this account and Claim Number 31. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 30 and 31. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 30 and 31. The Receiver's determination of this claim is reflected in Claim Number 31.	N/A

<sup>1</sup> Negative amounts in this column reflect False Profits.

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
31	SCP	\$1,000,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 30. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 30 and 31. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 30 and 31. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$1,732,722.35.	\$1,732,722.35
32	VIK	\$1,145,297.46	The Claimant submitted Proof of Claim Forms for this account and Claim Number 33. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 32 and 33. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 32 and 33. The Receiver's determination of this claim is reflected in Claim Number 33.	N/A
33	SCP	\$1,535,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 32. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 32 and 33. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 32 and 33. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$2,680,297.46.	\$2,680,297.46
34	VICR	\$640,337.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$640,337.00
35	VIC	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
36	VIK	\$1,175,737.99	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,175,737.99

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**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
37	VIC	\$1,000,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 38. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 37 and 38. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 37 and 38. The Receiver's determination of this claim is reflected in Claim Number 38.	N/A
38	VICR	\$1,744,514.53	The Claimant submitted Proof of Claim Forms for this account and Claim Number 37. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 37 and 38. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 37 and 38. The Claimant provided information that the new custodian for this account is Fidelity. Accordingly, the Receiver recommends that this claim be allowed in the name of Fidelity FBO Claimant for the combined Net Investment Amount of \$2,744,514.53.	\$2,744,514.53
39	VIKR	\$2,655,528.77	The Claimant provided information that the new custodian for this account is Fidelity. Accordingly, the Receiver recommends that this claim be allowed in the name of Fidelity FBO Claimant for the Net Investment Amount which matches the claim amount.	\$2,655,528.77
40	VIC	\$2,000,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$2,000,000.00
41	VIKR	\$150,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$150,000.00
42	SCP	\$35,012.21	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$35,012.21
43	VIK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
44	VIKR	\$213,895.23	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$213,895.23
45	VIKR	\$315,946.54	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$315,946.54
46	VIC	\$190,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$190,000.00
47	VIC	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
48	VIKR	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00

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**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
49	VICR	\$148,650.91	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$148,650.91
50	SCP	\$275,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$275,000.00
51	VIK	\$275,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$275,000.00
52	VAL	\$0.00	As the Claimant has not sought any amount for this claim, the Receiver recommends recognizing the claim with no amount allowed for the claim.	None
53	VIC	\$330,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$330,000.00
54	VIK	\$180,342.05	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$180,342.05
55	VIK	\$44,086.66	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$44,086.66
56	SCP	\$68,519.13	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$68,519.13
57	SCP	\$194,000.00	Upon further review, the Receiver discovered that the amount previously calculated for withdrawals was overstated by \$28,000.00. Accordingly, the Receiver recommends that this claim be allowed for \$222,000.00.	\$222,000.00
58	VICR	\$0.00	As the Claimant has not sought any amount for this claim, the Receiver recommends recognizing the claim with no amount allowed for the claim.	None
59	VAL	\$90,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$90,000.00
60	VAL	\$645,890.14	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$645,890.14
61	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
62	VICR	\$1,661,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,661,000.00
63	SCP	\$577,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$577,000.00
64	VIK	\$1,190,547.63	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,190,547.63
65	VIKR	\$69,975.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$69,975.00
66	SCP	\$200,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 67 because these accounts are held by the same investors. Consolidating these claims does not change the total combined amount allowed for these two claims. The Receiver's determination of this claim is reflected in Claim Number 67.	N/A

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**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
67	VAL	\$1,282,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 66 because these accounts are held by the same investors. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$1,482,000.00, which matches the combined claim amount of Claim Numbers 66 and 67.	\$1,482,000.00
68	VAL	\$213,915.04	While Receivership Records indicated that the Claimant invested \$272,387.84, the Claimant stated that he only invested \$213,915.04. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$213,915.04 as claimed by the Claimant.	\$213,915.04
69	VIKR	\$58,208.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$58,208.00
70	VAL	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,000,000.00
71	VIC	\$0.00	The Claimant did not specify any amount he is seeking for this claim or supply any supporting documentation. The Receiver sent the Claimant a deficiency letter noting these and other deficiencies. The Claimant submitted an amended Proof of Claim Form but again did not specify a claim amount or provide any supporting documents. As such, the Receiver believes that the Claimant is not seeking any amount for this claim and thus, the Receiver recommends recognizing the claim with no amount allowed for the claim.	None
72	VICR	\$199,475.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$199,475.00
73	VICR	\$241,504.81	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$241,504.81
74	VIK	\$182,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$182,000.00
75	VIC	\$265,734.25	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$265,734.25
76	VIK	\$80,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$80,000.00
77	VIK	\$165,825.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$165,825.00
78	VIK	\$70,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$70,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits.



**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
79	VIKR	\$409,695.57	The Claimant submitted Proof of Claim Forms for this account and Claim Number 80. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 79 and 80. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 79 and 80. The Receiver's determination of this claim is reflected in Claim Number 80.	N/A
80	VIKR	\$0.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 79. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 79 and 80. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 79 and 80. Accordingly, the Receiver recommends that this claim be allowed in the name of NTC & Co. FBO Claimant for the combined Net Investment Amount of \$409,695.57.	\$409,695.57
81	VIK	\$550,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$550,000.00
82	VIK	\$75,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$75,000.00
83	VIKR	\$15,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$15,000.00
84	VIC	\$350,000.00	Receivership Records confirm the amount claimed by the Claimant. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$350,000.00 as claimed by the Claimant.	\$350,000.00
85	VIKR	\$519,205.00	The amount claimed by the Claimant sufficiently comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$519,205.00 as claimed by the Claimant.	\$519,205.00
86	VICR	\$88,220.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$88,220.00
87	VAL	\$80,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$80,000.00
88	VIK	\$1,388,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,388,000.00
89	VIK	\$603,537.45	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$603,537.45
90	VIKR	\$128,877.67	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$128,877.67

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**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
91	VIC	\$74,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$74,000.00
92	VIC	\$135,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$135,000.00
93	VIK	\$300,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$300,000.00
94	VIK	\$150,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$150,000.00
95	VIK	\$439,491.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$439,491.00
96	VIK	\$365,493.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$365,493.00
97	VIKR	\$87,710.81	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$87,710.81
98	VIKR	\$375,000.00	Upon further review, \$1,500,000.00 was transferred from Claim Number 102 and split equally between this account and Claim Number 105. This was orally confirmed with the Claimants. The Receiver recommends that these transfers be recognized, which will have no net effect on the total combined amount allowed for these three claims and that this claim be allowed for \$375,000.00.	\$375,000.00
99	VIK	\$369,495.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$369,495.00
100	SCP	\$1,260,004.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,260,004.00
101	VIKR	\$147,764.71	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$147,764.71
102	VIK	\$228,211.00	Upon further review, \$1,500,000.00 was transferred from this account and split equally between Claim Numbers 98 and 105. This was orally confirmed with the Claimants. The Receiver recommends that these transfers be recognized, which will have no net effect on the total combined amount allowed for these three claims and that this claim be allowed for \$228,211.00.	\$228,211.00
103	SCP	\$136,011.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 104 because these accounts are held by the same investors. Consolidating these claims does not change the total combined amount allowed for these two claims. The Receiver's determination of this claim is reflected in Claim Number 104.	N/A
104	VIK	\$300,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 103 because these accounts are held by the same investors. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$436,011.00, which matches the combined claim amount of Claim Numbers 103 and 104.	\$436,011.00

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## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
105	VIKR	\$375,000.00	Upon further review, \$1,500,000.00 was transferred from Claim Number 102 and split equally between this account and Claim Number 98. This was orally confirmed with the Claimants. The Receiver recommends that these transfers be recognized, which will have no net effect on the total combined amount allowed for these three claims and that this claim be allowed for \$375,000.00.	\$375,000.00
106	VIC	\$48,811.00	The amount claimed by the Claimants comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$48,811.00 as claimed by the Claimants.	\$48,811.00
107	VIK	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
108	SCP	\$270,510.60	The Receiver initially calculated the Net Investment Amount for this account as \$190,000.00. Upon further review, the Receiver recommends that a transfer of \$80,510.60 from an account in the same name be recognized bringing the Net Investment Amount to \$270,510.60. This was orally confirmed with Claimant. No claim was filed for the related account. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$270,510.60.	\$270,510.60
109	SCP	\$380,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$380,000.00
110	VIKR	\$86,503.45	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$86,503.45
111	VIKR	\$124,649.71	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$124,649.71
112	SCP	\$500,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$500,000.00
113	VIKR	\$102,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$102,000.00
114	VIK	\$500,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$500,000.00
115	VIC	\$262,438.44	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$262,438.44
116	SCP	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
117	VIC	\$11,371.80	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$11,371.80
118	VIC	\$4,170,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$4,170,000.00
119	VIC	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00

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**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
120	VAL	\$315,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 121 and 122. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 120, 121, and 122. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 120, 121, and 122. The Receiver's determination of this claim is reflected in Claim Number 122.	N/A
121	VICR	\$145,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 120 and 122. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 120, 121, and 122. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 120, 121, and 122. The Receiver's determination of this claim is reflected in Claim Number 122.	N/A
122	VAL	\$32,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 120 and 121. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 120, 121, and 122. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 120, 121, and 122. Accordingly, the Receiver recommends that this claim be allowed in the name of Millennium Trust FBO Claimant for the combined Net Investment Amount of \$492,000.00.	\$492,000.00
123	VIKR	\$181,325.94	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$181,325.94
124	VIC	\$170,000.00	The Claimant indicated that the balance of Claim Number 461, which had a Net Investment Amount of \$170,000.00, was transferred to this account. The Receiver recommends that this transfer be recognized and that this claim be allowed for \$170,000.00. The Receiver, in turn, recommends that Claim Number 461 be denied.	\$170,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 11 of 33

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
125	VIC	\$250,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 126. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 125 and 126. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 125 and 126. The Receiver's determination of this claim is reflected in Claim Number 126.	N/A
126	SCP	-\$150,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 125. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 125 and 126. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 125 and 126. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$100,000.00.	\$100,000.00
127	VIC	\$168,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$168,000.00
128	VIKR	\$314,032.35	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$314,032.35
129	SCP	-\$10,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 130. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 129 and 130. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 129 and 130. The Receiver's determination of this claim is reflected in Claim Number 130.	N/A

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 12 of 33

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
130	VIK	\$320,400.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 129. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 129 and 130. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 129 and 130. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$310,400.00.	\$310,400.00
131	VICR	\$168,868.31	The Claimant submitted Proof of Claim Forms for this account and Claim Number 132. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 131 and 132. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 131 and 132. The Receiver's determination of this claim is reflected in Claim Number 132.	N/A
132	VICR	-\$91,441.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 131. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 131 and 132. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 131 and 132. Accordingly, the Receiver recommends that this claim be allowed in the name of Millennium Trust FBO Claimant for the combined Net Investment Amount of \$77,427.31.	\$77,427.31
133	VIC	\$178,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$178,000.00
134	VICR	\$156,122.46	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$156,122.46
135	VICR	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
136	VIC	\$166,500.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$166,500.00
137	VIK	\$275,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$275,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits.

## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
138	SCP	\$313,300.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$313,300.00
139	VICR	\$800,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$800,000.00
140	VIKR	\$398,363.41	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$398,363.41 as claimed by the Claimant.	\$398,363.41
141	VIC	\$273,500.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$273,500.00
142	VIC	\$450,022.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 143. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 142 and 143. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 142 and 143. The Receiver's determination of this claim is reflected in Claim Number 143.	N/A
143	SCP	\$175,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 142. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 142 and 143. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 142 and 143. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$625,022.00.	\$625,022.00
144	VIC	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
145	VIC	\$2,278,842.98	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$2,278,842.98
146	VIC	\$525,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$525,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits.

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
147	VIK	\$300,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 148 and 149. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 147, 148, and 149. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 147, 148, and 149. The Receiver's determination of this claim is reflected in Claim Number 149.	N/A
148	VIKR	-\$250,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 147 and 149. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 147, 148, and 149. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 147, 148, and 149. The Receiver's determination of this claim is reflected in Claim Number 149.	N/A
149	VIKR	\$0.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 147 and 148. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 147, 148, and 149. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 147, 148, and 149. Accordingly, the Receiver recommends that this claim be allowed in the name of NTC & Co. FBO Claimant for the combined Net Investment Amount of \$50,000.00.	\$50,000.00
150	VAL	\$4,000,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$4,000,000.00
151	SCP	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,000,000.00
152	VAL	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
153	VICR	\$370,023.02	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$370,023.02

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 15 of 33



## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
154	SCP	\$200,000.00	The Claimants indicated that all funds in this account were transferred to Claim Number 155. The Receiver recommends that this transfer be recognized. Recognizing this transfer will not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 155.	N/A
155	SCP	-\$20,000.00	The Claimants indicated that \$200,000.00 was transferred from Claim Number 154 to this account. The Receiver recommends that this transfer be recognized. Recognizing this transfer will not change the total combined amount allowed for these claims. Accordingly, the Receiver recommends that this claim be allowed for the Net Investment Amount of \$180,000.00, which matches the combined claim amount of Claim Numbers 154 and 155.	\$180,000.00
156	VIKR	\$110,972.33	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$110,972.33
157	VAL	\$210,001.61	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$210,001.61
158	VIK	\$500,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$500,000.00
159	VICR	\$300,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$300,000.00
160	SCP	\$50,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$50,000.00
161	VIKR	\$160,355.63	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$160,355.63
162	VICR	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
163	VICR	\$100,000.00	The Receiver has information that the most recent custodian for this IRA account is TD Ameritrade. Accordingly, the Receiver recommends that this claim be allowed in the name of TD Ameritrade FBO Claimant for the Net Investment Amount, which matches the claim amount.	\$100,000.00
164	VAL	\$287,062.60	The Claimant indicated that the funds in Claim Numbers 165 and 166 were transferred to this account. The Receiver recommends that these transfers be recognized. Recognizing these transfers will not change the total combined amount allowed for these three claims. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$287,062.60 as claimed by the Claimant.	\$287,062.60
165	VAL	\$0.00	The Claimant indicated that the funds in this account were transferred to Claim Number 164. The Receiver recommends that this transfer be recognized. Recognizing this transfer will not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 164.	N/A

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 16 of 33

## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
166	VAL	\$0.00	The Claimant indicated that the funds in this account were transferred to Claim Number 164. The Receiver recommends that this transfer be recognized. Recognizing this transfer will not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 164.	N/A
167	SCP	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
168	VIK	\$203,000.00	Upon further review, the Receiver discovered that the Net Investment Amount previously calculated was understated by \$6,000.00. Accordingly, the Receiver recommends that this claim be allowed for \$209,000.00.	\$209,000.00
169	VIKR	\$303,883.19	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$303,883.19 as claimed by the Claimant.	\$303,883.19
170	SCP	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
171	VIC	\$495,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$495,000.00
172	VIKR	\$664,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$664,000.00
173	VAL	\$50,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$50,000.00
174	VICR	\$98,425.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$98,425.00
175	VIK	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
176	VIKR	\$111,153.67	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$111,153.67
177	VIC	\$0.00	The Claimants indicated all funds invested in this account were transferred to Claim Numbers 16 and 17. The Receiver recommends that these transfers be recognized. Recognizing these transfers will not change the total combined amount allowed for these three claims. The Receiver's determination of this claim is reflected in Claim Numbers 16 and 17.	N/A
178	VIK	\$525,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$525,000.00
179	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
180	VIKR	\$507,170.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$507,170.00
181	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
182	VIK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
183	VAL	\$350,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$350,000.00
184	VIK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 17 of 33

## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
185	VIK	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
186	VIKR	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
187	VIKR	\$150,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$150,000.00
188	VICR	\$188,750.00	The Receiver has information which shows that the custodian for this account is NTC & Co. Accordingly, the Receiver recommends that this claim be allowed for the Net Investment Amount in the name of NTC & Co. FBO Claimant, which matches the claim amount.	\$188,750.00
189	VAL	-\$52,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 190 and 191. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 189, 190, and 191. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 189, 190, and 191. The Receiver's determination of this claim is reflected in Claim Number 191.	N/A
190	VAL	\$193,500.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 189 and 191. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 189, 190, and 191. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 189, 190, and 191. The Receiver's determination of this claim is reflected in Claim Number 191.	N/A
191	VAL	-\$14,860.00	The Claimant submitted Proof of Claim Forms for this account and Claim Numbers 189 and 190. The Claimant had requested internal "transfers" among these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 189, 190, and 191. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 189, 190, and 191. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$126,640.00.	\$126,640.00
192	VIC	\$400,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$400,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits.

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
193	VIKR	\$199,492.65	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$199,492.65
194	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
195	VAL	\$500,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$500,000.00
196	VIC	\$48,056.60	The Claimant submitted Proof of Claim Forms for this account and Claim Number 197. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 196 and 197. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 196 and 197. The Receiver's determination of this claim is reflected in Claim Number 197.	N/A
197	VICR	-\$29,294.32	The Claimant submitted Proof of Claim Forms for this account and Claim Number 196. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 196 and 197. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 196 and 197. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$18,762.28.	\$18,762.28
198	VIC	\$21,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Further, for efficiency, the Receiver recommends that this claim be consolidated with Claim Number 199 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. The Receiver's determination of this claim is reflected in Claim Number 199.	N/A
199	SCP	\$155,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 198 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$176,000.00, which matches the combined claim amount of Claim Numbers 198 and 199.	\$176,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 19 of 33

## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
200	VIC	\$35,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$35,000.00
201	VICR	\$203,772.28	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$203,772.28
202	SCP	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
203	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
204	VICR	\$100,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$100,000.00 as claimed by the Claimant.	\$100,000.00
205	SCP	\$400,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$400,000.00
206	VIKR	\$350,851.22	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$350,851.22
207	VIC	\$518,250.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$518,250.00
208	VAL	\$300,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$300,000.00
209	VICR	\$54,552.25	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$54,552.25
210	VIK	\$350,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$350,000.00
211	VIKR	\$490,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Further, the Claimant indicated the most recent custodian for this account is Wachovia Bank. Accordingly, the Receiver recommends that this claim be allowed in the name of Wachovia Bank FBO Claimant for the amount of \$490,000.00 as claimed by the Claimant.	\$490,000.00
212	VIKR	\$35,208.33	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$35,208.33
213	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
214	VICR	\$150,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$150,000.00
215	VIKR	\$240,511.20	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$240,511.20
216	SCP	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
217	VIKR	\$60,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$60,000.00
218	VIKR	\$88,200.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$88,200.00
219	VICR	\$62,987.21	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$62,987.21

<sup>1</sup> Negative amounts in this column reflect False Profits.

## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
220	VAL	\$100,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 221. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 220 and 221. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 220 and 221. The Receiver's determination of this claim is reflected in Claim Number 221.	N/A
221	VAL	\$0.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 220. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 220 and 221. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 220 and 221. Accordingly, the Receiver recommends that this claim be allowed in the name of Charles Schwab FBO Claimant for the combined Net Investment Amount of \$100,000.00.	\$100,000.00
222	SCP	\$370,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$370,000.00 as claimed by the Claimant.	\$370,000.00
223	VIK	\$345,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$345,000.00
224	SCP	\$215,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$215,000.00
225	VIKR	\$84,223.76	The Claimant submitted Proof of Claim Forms for this account and Claim Number 226. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim	N/A
			Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 225 and 226. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 225 and 226. The Receiver's determination of this claim is reflected in Claim Number 226.	

<sup>1</sup> Negative amounts in this column reflect False Profits.

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
226	VIKR	-\$600.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 225. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 225 and 226. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 225 and 226. Accordingly, the Receiver recommends that this claim be allowed in the name of Millennium Trust FBO Claimant for the combined Net Investment Amount of \$83,623.76.	\$83,623.76
227	VIKR	\$259,236.33	The Claimant submitted Proof of Claim Forms for this account and Claim Number 228. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 227 and 228. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 227 and 228. The Receiver's determination of this claim is reflected in Claim Number 228.	N/A
228	VIKR	-\$400.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 227. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 227 and 228. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 227 and 228. Accordingly, the Receiver recommends that this claim be allowed in the name of Millennium Trust FBO Claimant for the combined Net Investment Amount of \$258,836.33.	\$258,836.33

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 22 of 33

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
229	VIKR	\$666,177.82	The Claimant submitted Proof of Claim Forms for this account and Claim Number 230. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 229 and 230. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 229 and 230. The Receiver's determination of this claim is reflected in Claim Number 230.	N/A
230	VIKR	\$0.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 229. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 229 and 230. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 229 and 230. Accordingly, the Receiver recommends that this claim be allowed in the name of Millennium Trust FBO Claimant for the combined Net	\$666,177.82
231	VIKR	\$52,792.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$52,792.00
232	VIC	\$40,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$40,000.00
233	VIC	\$1,430,000.00	The Receiver initially calculated the Net Investment Amount for this account as \$1,430,000.00. Upon further review, \$1,050,000.00 was transferred from this account to Claim Number 234. This was orally confirmed with the Claimant. The Receiver recommends that this transfer be recognized bringing the Net Investment Amount of this account to \$400,000.00 and the Net Investment Amount for Claim Number 234 to \$1,480,000.00. Recognizing this transfer will not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the Net Investment Amount of \$400,000.00.	\$400,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 23 of 33



**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
234	VIC	\$450,000.00	The Receiver initially calculated the Net Investment Amount for this account as \$450,000.00. Upon further review, \$1,050,000.00 was transferred to this account from Claim Number 233. This was orally confirmed with the Claimant. The Receiver recommends that this transfer be recognized bringing the Net Investment Amount of this account to \$1,480,000.00 and the Net Investment Amount for Claim Number 233 to \$400,000.00. Recognizing this transfer will not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the Net Investment Amount of \$1,480,000.00.	\$1,480,000.00
235	VIKR	\$220,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$220,000.00
236	VIK	\$510,512.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$510,512.00
237	VIK	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
238	VAL	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
239	VAL	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
240	VIC	\$110,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$110,000.00
241	VIKR	\$124,473.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$124,473.00
242	SCP	\$400,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$400,000.00
243	VAL	\$2,125,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$2,125,000.00
244	VIC	\$500,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 245 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 245.	N/A
245	SCP	\$1,800,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 244 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$2,300,000.00 which matches the combined claim amount of Claim Numbers 244 and 245.	\$2,300,000.00
246	VICR	\$99,400.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$99,400.00
247	VIKR	\$98,918.49	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$98,918.49

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 24 of 33

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
248	VIK	\$30,000.00	The Receiver initially calculated the Net Investment Amount for this account as \$30,000.00. Upon further review, \$30,000.00 was transferred from this account to Claim Number 249. This was orally confirmed with the Claimant. The Receiver recommends that this transfer be recognized bringing the Net Investment Amount of this account to \$0.00 and the Net Investment Amount for Claim Number 249 to \$30,000.00. Recognizing this transfer will not change the total combined amount allowed for these two claims. The Receiver's determination of this claim is reflected in Claim Number 249.	N/A
249	VIK	\$0.00	The Receiver initially calculated the Net Investment Amount for this account as \$0.00. Upon further review, \$30,000.00 was transferred to this account from Claim Number 248. This was orally confirmed with the Claimant. The Receiver recommends that this transfer be recognized bringing the Net Investment Amount of this account to \$30,000.00 and the Net Investment Amount for Claim Number 248 to \$0.00. Recognizing this transfer will not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the Net Investment Amount of \$30,000.00, which matches the combined claim amount of Claim Numbers 248 and 249.	\$30,000.00
250	VAL	\$100,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 251 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 251.	N/A
251	SCP	\$200,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 250 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$300,000.00, which matches the combined claim amount of Claim Numbers 250 and 251.	\$300,000.00
252	VIC	\$0.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. As the Claimant has not sought any amount for this claim, the Receiver recommends recognizing the claim with no amount allowed for the claim.	None
253	VIK	\$280,924.29	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$280,924.29
254	VIC	\$175,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$175,000.00
255	VIC	\$70,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$70,000.00
256	VIKR	\$69,222.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$69,222.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 25 of 33

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
257	VIKR	\$100,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 258. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 257 and 258. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 257 and 258. The Receiver's determination of this claim is reflected in Claim Number 258.	N/A
258	VIKR	\$0.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 257. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 257 and 258. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 257 and 258. Accordingly, the Receiver recommends that this claim be allowed in the name of NTC & Co. FBO Claimant for the combined Net Investment Amount of \$100,000.00.	\$100,000.00
259	VICR	\$400,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$400,000.00
260	VIC	\$440,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 261. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 260 and 261. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains	N/A
			unchanged. That amount matches the total amount claimed for Claim Numbers 260 and 261. The Receiver's determination of this claim is reflected in Claim Number 261.	

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 26 of 33

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
261	SCP	\$500,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 260. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 260 and 261. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 260 and 261. Further, \$250,000.00 was transferred to this account from Claim Number 301. The Receiver recommends that this transfer also be recognized. Recognizing this transfer will not change the total combined amount allowed for these claims. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$1,190,000.00.	\$1,190,000.00
262	VICR	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
263	VIKR	\$66,340.83	The Claimant indicated that the current custodian for this IRA is Lincoln Trust Co. Accordingly, the Receiver recommends that this claim be allowed in the name of Lincoln Trust Co. FBO Claimant for the Net Investment Amount, which matches the claim amount.	\$66,340.83
264	VIC	\$140,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$140,000.00 as claimed by the Claimant.	\$140,000.00
265	VICR	\$48,135.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$48,135.00
266	VIKR	\$175,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$175,000.00
267	VIKR	\$309,109.41	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$309,109.41
268	VIK	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
269	VICR	\$100,926.30	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,926.30
270	VIKR	\$500,000.00	Upon further review, the Receiver discovered that the Net Investment Amount for this account was understated by \$5,638.00. Further, the Receiver has information that Millennium Trust is the more current custodian. Accordingly, the Receiver recommends that this claim be allowed for \$505,638.00 in the name of Millennium Trust FBO Claimant.	\$505,638.00
271	VIC	\$150,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$150,000.00
272	VICR	\$600,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$600,000.00
273	VIK	\$52,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$52,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 27 of 33

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
274	VIK	\$130,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$130,000.00
275	VAL	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
276	VIK	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,000,000.00
277	VIK	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,000,000.00
278	VAL	\$0.00	As the Claimants have not sought any amount for this claim, the Receiver recommends recognizing the claim with no amount allowed for the claim.	None
279	VIKR	\$220,985.06	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$220,985.06
280	VIC	\$250,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$250,000.00
281	VICR	\$125,000.00	The Receivership Records reflect that the most recent custodian for this IRA is NTC & Co. Accordingly, the Receiver recommends that this claim be allowed in the name of NTC & Co. FBO Claimant in the amount of \$125,000.00, which matches the claim amount.	\$125,000.00
282	SCP	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
283	VIKR	\$99,925.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$99,925.00
284	VIKR	\$130,750.00	The Claimant indicated on his Proof of Claim Form that the custodian of this IRA is the Bank of Tennessee. The Receiver recommends that this claim be allowed in the name of Bank of Tennessee FBO Claimant for the Net Investment Amount, which matches the claim amount.	\$130,750.00
285	VIC	\$250,000.00	The Receiver initially calculated the Net Investment Amount for this account as \$250,000.00. Upon further review, the Receiver determined that \$126,189.00 was transferred to this account from Claim Number 286. This was orally confirmed with the Claimant. The Receiver recommends that this transfer be recognized. Recognizing this transfer will not change the total combined amount allowed for these claims. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$376,189.00.	\$376,189.00
286	VIC	\$360,000.00	The Receiver initially calculated the Net Investment Amount for this account as \$360,000.00. Upon further review, the Receiver determined that \$126,189.00 was transferred from this account to Claim Number 285. This was orally confirmed with the Claimant. The Receiver recommends that this transfer be recognized. Recognizing this transfer will not change the total combined amount allowed for these claims. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$233,811.00.	\$233,811.00
287	VIK	\$487,819.58	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$487,819.58

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 28 of 33

## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
288	VAL	\$150,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$150,000.00
289	VIK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
290	VIK	\$750,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$750,000.00
291	VIK	\$398,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$398,000.00
292	VICR	\$100,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$100,000.00 as claimed by the Claimant.	\$100,000.00
293	VIK	\$600,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$600,000.00
294	VIKR	\$66,333.98	The Claimant provided information that Charles Schwab is the current custodian for this IRA. As such, the Receiver recommends that this claim be allowed in the name of Charles Schwab FBO Claimant for the Net Investment Amount, which matches the claim amount.	\$66,333.98
295	VAL	\$100,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 296. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 295 and 296. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 295 and 296. The Receiver's determination of this claim is reflected in Claim Number 296.	N/A
296	VAL	-\$1,945.83	The Claimant submitted Proof of Claim Forms for this account and Claim Number 295. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 295 and 296. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 295 and 296. Accordingly, the Receiver recommends that this claim be allowed in the name of Millennium Trust FBO Claimant for the combined Net Investment Amount of \$98,054.17.	\$98,054.17
297	VICR	\$200,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$200,000.00
298	VIK	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits.

## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
299	VICR	\$1,849,387.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,849,387.00
300	SCP	\$500,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$500,000.00
301	VIC	\$250,000.00	Upon further review, the Receiver determined that the funds in this account were transferred to Claim Number 261. The Receiver recommends that this transfer be recognized. Recognizing this transfer does not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 261.	N/A
302	VIK	\$165,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$165,000.00
303	VIC	\$100,000.00	The Receiver confirmed that the amount claimed by the Claimant comports with Receivership Records. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$100,000.00 as claimed by the Claimant.	\$100,000.00
304	VIKR	\$144,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$144,000.00
305	VIK	\$100,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$100,000.00
306	VAL	\$1,233,427.92	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,233,427.92
307	VIC	\$600,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$600,000.00
308	SCP	\$810,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$810,000.00
309	VAL	\$300,000.00	The Receiver has information that the most recent custodian for this account is NTC & Co. Accordingly, the Receiver recommends that this claim be allowed in the name of NTC & Co. FBO Claimant for the Net Investment Amount, which matches the claim amount.	\$300,000.00
310	VIC	\$193,406.86	The Receivership Records reflect an additional payment of \$25,000.00 to the Claimant that she did not include in her Proof of Claim Form. The Claimant subsequently confirmed that this amount was received. Accordingly, the Receiver recommends that this claim be allowed for the Net Investment Amount of \$193,406.86.	\$193,406.86
311	VICR	\$443,092.23	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$443,092.23
312	VIC	\$1,650,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$1,650,000.00
313	VIC	\$0.00	As the Claimants have not sought any amount for this claim, the Receiver recommends recognizing the claim with no amount allowed for the claim.	None
314	VAL	\$0.00	As the Claimants have not sought any amount for this claim, the Receiver recommends recognizing the claim with no amount allowed for the claim.	None
315	VICR	\$61,806.00	Based on Receivership Records, the Receiver recommends that this claim be allowed in the amount of \$61,806.00 as claimed by the Claimant.	\$61,806.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 30 of 33

EXHIBIT B

Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
316	SCP	\$500,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 317 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 317.	N/A
317	VIK	\$360,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 316 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$860,000.00, which matches the combined claim amount of Claim Numbers 316 and 317.	\$860,000.00
318	VIKR	\$198,405.42	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$198,405.42
319	VIKR	\$211,884.98	While Receivership Records indicated that the Net Investment Amount for this account was \$217,400.52, the Claimant claimed a Net Investment Amount of \$211,884.98. The Receiver recommends that this claim be allowed in the amount of \$211,884.98 as claimed by the Claimant.	\$211,884.98
320	VAL	\$156,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$156,000.00
321	VIC	\$141,167.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$141,167.00
322		\$0.00	This claim was filed by the Claimant to provide additional information regarding Claim Number 321. The claim does not seek any amount of money from the Receivership. Please refer to Claim Number 321 for a determination of that claim.	N/A
323	VAL	\$65,000.00	The Claimants indicated that \$65,000.00 was transferred from this account to Claim Number 324. The Receiver recommends that this transfer be recognized. Recognizing this transfer will not change the total combined amount allowed for these two claims. The Receiver's determination of this claim is reflected in Claim Number 324.	N/A
324	VAL	\$0.00	The Claimants indicated \$65,000.00 was transferred from Claim Number 323 to this account. The Receiver recommends that this transfer be recognized. Recognizing this transfer will not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed in the amount of \$65,000.00.	\$65,000.00
325	VICR	\$150,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$150,000.00
326	VIC	\$894,200.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$894,200.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 31 of 33



## EXHIBIT B

## Investor Claims - Allowed

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
327	VICR	\$44,804.28	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 328 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 328.	N/A
328	VICR	\$45,142.96	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 327 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$89,947.24, which matches the combined claim amount of Claim Numbers 327 and 328.	\$89,947.24
329	VAL	\$89,473.84	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$89,473.84
330	VICR	\$332,159.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$332,159.00
331	VIK	\$12,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 332 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these claims. The Receiver's determination of this claim is reflected in Claim Number 332.	N/A
332	VIC	\$102,000.00	For efficiency, the Receiver recommends that this claim be consolidated with Claim Number 331 because these accounts are held by the same investor. Consolidating these claims does not change the total combined amount allowed for these two claims. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$114,000.00, which matches the combined claim amount of Claim Numbers 331 and 332.	\$114,000.00
333	VAL	\$411,800.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$411,800.00
334	VAL	\$448,200.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$448,200.00
335	VICR	\$600,900.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$600,900.00
336	VIC	\$14,357.83	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$14,357.83
337	VIC	\$0.00	As the Claimant has not sought any amount for this claim, the Receiver recommends recognizing the claim with no amount allowed for the claim.	None
338	VIK	\$259,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$259,000.00
339	VICR	\$256,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$256,000.00

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 32 of 33

**EXHIBIT B**

**Investor Claims - Allowed**

Claim Number	Fund Name	Claim Amount <sup>1</sup>	Recommended Claim Determination	Allowed Amount
340	VAL	\$2,470,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 341. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 340 and 341. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 340 and 341. The Receiver's determination of this claim is reflected in Claim Number 341.	N/A
341	VIC	\$1,150,000.00	The Claimant submitted Proof of Claim Forms for this account and Claim Number 340. The Claimant had requested internal "transfers" between these accounts, but the Proof of Claim Forms originally provided did not reflect such "transfers." The Receiver recommends recognizing these transfers and consolidating Claim Numbers 340 and 341. Recognizing these transfers and consolidating these claims has no impact on the aggregate Allowed Amount for these claims because these accounts' collective Net Investment Amount remains unchanged. That amount matches the total amount claimed for Claim Numbers 340 and 341. Accordingly, the Receiver recommends that this claim be allowed for the combined Net Investment Amount of \$3,620,000.00.	\$3,620,000.00
342	VAL	\$45,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$45,000.00
343	VIKR	\$88,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$88,000.00
344	VAL	\$170,000.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$170,000.00
345	VIC	\$92,250.00	The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.	\$92,250.00
<b>Total</b>		<b>\$117,840,591.02</b>		<b>\$117,880,229.02</b>

<sup>1</sup> Negative amounts in this column reflect False Profits. Page 33 of 33