EXHIBIT B

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
1	VICR	\$123,048.52	The Receiver recommends that this claim be allowed for the Net	\$123,048.52
		, ,	Investment Amount which matches the claim amount.	γ-13,6 .3.3.1
2	VAL	\$300,000.00	The Receiver recommends that this claim be allowed for the Net	\$300,000.00
			Investment Amount which matches the claim amount.	, ,
3	VAL	\$750,008.00	The Receiver recommends that this claim be allowed for the Net	\$750,008.00
			Investment Amount which matches the claim amount.	
4	VIK	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
			Investment Amount which matches the claim amount.	
5	VAL	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
			Investment Amount which matches the claim amount.	
6	VAL	\$300,000.00	The Receiver recommends that this claim be allowed for the Net	\$300,000.00
			Investment Amount which matches the claim amount.	
7	VIK	\$250,000.00	Receivership Records reflect that this Claimant had one account	\$250,000.00
			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.	
8	VAL	\$500,000.00	The Receiver recommends that this claim be allowed for the Net	\$500,000.00
		·	Investment Amount which matches the claim amount.	, ,
9	VIC	\$150,000.00	The Receiver confirmed that the amount claimed by the	N/A
			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.	
10	SCP	200 000 00	The Receiver confirmed that the amount claimed by the	¢3E0 000 00
10	307	\$200,000.00	Claimant comports with Receivership Records. For efficiency,	\$350,000.00
			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.	
11	VIK	\$350,000,00	The Receiver recommends that this claim be allowed for the Net	\$350,000.00
	V 111	4330,000.00	Investment Amount which matches the claim amount.	\$550,000.00
12	VAL	\$1,000,000,00	The Receiver recommends that this claim be allowed for the Net	\$1,000,000.00
14	¥ /٦L	Ψ±,000,000.00	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	\$1,000,000,00
13	4117	71,000,000.00	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	\$159,000.00
14	V1C	7139,000.00	Investment Amount which matches the claim amount.	\$129,000.00
	J		myesiment Amount which matches the Calm amount.	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
15	VAL	\$250,000.00	Receivership Records confirm the amount claimed by the	\$250,000.00
			Claimant. Accordingly, the Receiver recommends that this claim	
			be allowed in the amount of \$250,000.00 as claimed by the	
			Claimant.	
16	VIC	\$85,539.36	The Claimant indicated that 47.528% of the Net Investment	\$85,539.36
			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	
		40	be allowed for \$85,539.36.	1
17	VIC		The Claimant indicated that 52.4781% of the Net Investment	\$94,460.64
			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	
40) (II/D		be allowed for \$94,460.64.	4
18	VIKR	\$253,786.84	The Receiver recommends that this claim be allowed for the Net	\$253,786.84
10	VICE	¢220.000.00	Investment Amount which matches the claim amount.	4222.000.00
19	VICR	\$230,000.00	The Claimant indicated that the current custodian is Lincoln	\$230,000.00
			Trust Co. Accordingly, the Receiver recommends that this claim	
			be allowed in the name of Lincoln Trust Co. FBO Claimant for the	
20	VIIVE		amount of \$230,000.00 which matches the claim amount.	24/1
20	VIKR	\$101,169.24	The Claimant submitted Proof of Claim Forms for this account	N/A
			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.	
21	VIKR	\$5,000,00	The Claimant submitted Proof of Claim Forms for this account	\$106,169.24
2.1	VIKIN	73,000.00	and Claim Number 20. The Claimant had requested internal	\$100,109.24
			"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 &	
			resemmends that this daily be allowed in the hallie of NIC Q	
			Co. FBO Claimant for the combined Net Investment Amount of	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
Number 22	Name SCP	\$200,000,00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
£ £		7200,000.00	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	\$1,114,976.2
	'''''	ψ1,11 1,5 / 0125	Investment Amount which matches the claim amount.	71,114,570.2.
24	SCP	\$480,000,00	For efficiency, the Receiver recommends that this claim be	N/A
		φ 100,000100	consolidated with Claim Number 25 because these accounts are	14/7
			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.	
25	VAL	\$480,000,00	For efficiency, the Receiver recommends that this claim be	\$960,000.0
23	****	γ-00,000.00	consolidated with Claim Number 24 because these accounts are	\$300,000.0
			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.	
26	VIK	\$200,000,00	The Receiver recommends that this claim be allowed for the Net	\$200,000.0
20	"	\$200,000.00	Investment Amount which matches the claim amount.	\$200,000.0
27	VAL	\$620.050.00	Receivership Records confirm the amount claimed by the	¢630.0F0.0
21	VAL	\$629,950.00	·	\$629,950.0
			Claimant. Accordingly, the Receiver recommends that this claim	
			be allowed in the amount of \$629,950.00 as claimed by the Claimant.	
28	VIK	\$100,000,00		¢100,000,0
20	VIK	\$100,000.00	Upon further review and as confirmed by Claimant, the Receiver	\$100,000.0
			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	
20	CCD	¢425.000.00	the name of the Claimant's former spouse.	4405.000.0
29	SCP	\$125,000.00	The Receiver recommends that this claim be allowed for the Net	\$125,000.0
20	1/1/2	6722 722 2E	Investment Amount which matches the claim amount.	
30	VIK	\$/32,/22.35	The Claimant submitted Proof of Claim Forms for this account	N/
			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.	

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	en ricente a reconstruido de la construido		investor Claims - Allowed	
Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
31	SCP	\$1,000,000.00	The Claimant submitted Proof of Claim Forms for this account	\$1,732,722.35
			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.	
32	VIK	\$1,145,297.46	The Claimant submitted Proof of Claim Forms for this account	N/A
			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.	
33	SCP	\$1,535,000,00	The Claimant submitted Proof of Claim Forms for this account	\$2,680,297.46
			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.	
34	VICR	\$640 337 00	The Receiver recommends that this claim be allowed for the Net	\$640,337.00
J-7	VICIN	7040,337.00	Investment Amount which matches the claim amount.	\$040,557.00
35	VIC	\$100,000,00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
33	VIC	3100,000.00		\$100,000.00
26	1/11/	¢1 17F 727 00	Investment Amount which matches the claim amount.	¢1 47F 737 00
36	VIK	31,1/5,/3/.99	The Receiver recommends that this claim be allowed for the Net	\$1,175,737.99
		PRESENTATION OF THE	Investment Amount which matches the claim amount.	

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
37	VIC	\$1,000,000.00	The Claimant submitted Proof of Claim Forms for this account	N/A
			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.	
38	VICR	\$1,744,514.53	The Claimant submitted Proof of Claim Forms for this account	\$2,744,514.53
			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.	
39	VIKR	\$2,655,528.77	The Claimant provided information that the new custodian for	\$2,655,528.77
	VIIII	72,033,320.77	this account is Fidelity. Accordingly, the Receiver recommends	\$2,033,326.77
			that this claim be allowed in the name of Fidelity FBO Claimant	
			for the Net Investment Amount which matches the claim	
			amount.	
40	VIC	\$2,000,000,00	The Receiver recommends that this claim be allowed for the Net	¢2,000,000,00
40	VIC	\$2,000,000.00	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	\$150,000.00
41	VIIXIX	\$150,000.00	Investment Amount which matches the claim amount.	\$150,000.00
42	SCP	\$25,012,21	The Receiver recommends that this claim be allowed for the Net	62F 042 24
42	JCF	\$33,012.21	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	¢200.000.00
43	VIIX	\$200,000.00	Investment Amount which matches the claim amount.	\$200,000.00
44	VIKR	¢212 90E 22	The Receiver recommends that this claim be allowed for the Net	¢242.005.22
44	VIKK	\$215,695.25		\$213,895.23
45	VIVD	¢215.046.54	Investment Amount which matches the claim amount.	d245.046.54
45	VIKR	\$315,946.54	The Receiver recommends that this claim be allowed for the Net	\$315,946.54
4.6	VIIC	¢400,000,00	Investment Amount which matches the claim amount.	
46	VIC	\$190,000.00	The Receiver recommends that this claim be allowed for the Net	\$190,000.00
	\/(C	4050 000 00	Investment Amount which matches the claim amount.	4
47	VIC	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
	1000	Anno 111 -	Investment Amount which matches the claim amount.	
48	VIKR	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
L	<u> </u>		Investment Amount which matches the claim amount.	

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
49	VICR	\$148.650.91	The Receiver recommends that this claim be allowed for the Net	\$148,650.93
		+ - 10/00 010 -	Investment Amount which matches the claim amount.	φ1 10,00013
50	SCP	\$275,000.00	The Receiver recommends that this claim be allowed for the Net	\$275,000.00
		<i>+</i>	Investment Amount which matches the claim amount.	φ2/3/330010
51	VIK	\$275,000,00	The Receiver recommends that this claim be allowed for the Net	\$275,000.00
		1	Investment Amount which matches the claim amount.	Ψ=/-0/000101
52	VAL	\$0.00	As the Claimant has not sought any amount for this claim, the	None
		·	Receiver recommends recognizing the claim with no amount	
			allowed for the claim.	
53	VIC	\$330,000.00	The Receiver recommends that this claim be allowed for the Net	\$330,000.00
			Investment Amount which matches the claim amount.	. ,
54	VIK	\$180,342.05	The Receiver recommends that this claim be allowed for the Net	\$180,342.05
			Investment Amount which matches the claim amount.	•
55	VIK	\$44,086.66	The Receiver recommends that this claim be allowed for the Net	\$44,086.6
			Investment Amount which matches the claim amount.	
56	SCP	\$68,519.13	The Receiver recommends that this claim be allowed for the Net	\$68,519.1
			Investment Amount which matches the claim amount.	
57	SCP	\$194,000.00	Upon further review, the Receiver discovered that the amount	\$222,000.0
			previously calculated for withdrawals was overstated by	
			\$28,000.00. Accordingly, the Receiver recommends that this	
			claim be allowed for \$222,000.00.	
58	VICR	\$0.00	As the Claimant has not sought any amount for this claim, the	None
	į		Receiver recommends recognizing the claim with no amount	
			allowed for the claim.	
59	VAL	\$90,000.00	The Receiver recommends that this claim be allowed for the Net	\$90,000.00
			Investment Amount which matches the claim amount.	
60	VAL	\$645,890.14	The Receiver recommends that this claim be allowed for the Net	\$645,890.1
			Investment Amount which matches the claim amount.	
61	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
			Investment Amount which matches the claim amount.	
62	VICR	\$1,661,000.00	The Receiver recommends that this claim be allowed for the Net	\$1,661,000.00
			Investment Amount which matches the claim amount.	
63	SCP	\$577,000.00	The Receiver recommends that this claim be allowed for the Net	\$577,000.0
			Investment Amount which matches the claim amount.	
64	VIK	\$1,190,547.63	The Receiver recommends that this claim be allowed for the Net	\$1,190,547.63
			Investment Amount which matches the claim amount.	
65	VIKR	\$69,975.00	The Receiver recommends that this claim be allowed for the Net	\$69,975.00
			Investment Amount which matches the claim amount.	
66	SCP	\$200,000.00	For efficiency, the Receiver recommends that this claim be	N/A
			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	
	1		Claim Number 67.	

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
67	VAL		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

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.57 The Claimant submitted Proof of Claim Forms for this account and Claim Number 80. The Claimant had requested internal	Allowed Amount
	N/A
	14/73
"transfers" between these accounts, but the Proof of Claim	
·	
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.	
.00 The Claimant submitted Proof of Claim Forms for this account	\$409,695.57
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.	
	\$550,000.00
	\$75,000.00
	\$15,000.00
	1
, ,	\$350,000.00
1	
	¢540.205.00
	\$519,205.00
· · · · · · · · · · · · · · · · · · ·	
	\$88,220.00
I I	\$00,220.00
	\$80,000.00
	300,000.00
	\$1,388,000.00
	Ψ±,300,000,00
.45 The Receiver recommends that this claim be allowed for the Net	\$603,537.45
l l	7003,337.43
Investment Amount which matches the claim amount	
Investment Amount which matches the claim amount. 67 The Receiver recommends that this claim be allowed for the Net	\$128 , 877.67
5.	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. 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. The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount. The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount. The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount. The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount. The Receiver recommends that this claim be allowed for the Net Investment Amount claimed by the Claimant. Claimant. Accordingly, the Receiver recommends that this claim be allowed for the Net Investment Receiver recommends that this claim be allowed for the Net Investment Amount claimed by the Claimant. The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount. The Receiver recommends that this claim be allowed for the Net Investment Amount which matches the claim amount.

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
91	VIC	\$74,000.00	The Receiver recommends that this claim be allowed for the Net	\$74,000.00
		•	Investment Amount which matches the claim amount.	. ,
92	VIC	\$135,000.00	The Receiver recommends that this claim be allowed for the Net	\$135,000.00
			Investment Amount which matches the claim amount.	,,
93	VIK	\$300,000.00	The Receiver recommends that this claim be allowed for the Net	\$300,000.00
		, ,	Investment Amount which matches the claim amount.	, ,
94	VIK	\$150,000.00	The Receiver recommends that this claim be allowed for the Net	\$150,000.00
			Investment Amount which matches the claim amount.	. ,
95	VIK	\$439,491.00	The Receiver recommends that this claim be allowed for the Net	\$439,491.00
		•	Investment Amount which matches the claim amount.	. ,
96	VIK	\$365,493.00	The Receiver recommends that this claim be allowed for the Net	\$365,493.00
		, ,	Investment Amount which matches the claim amount.	, ,
97	VIKR	\$87,710.81	The Receiver recommends that this claim be allowed for the Net	\$87,710.81
		• •	Investment Amount which matches the claim amount.	, ,
98	VIKR	\$375,000.00	Upon further review, \$1,500,000.00 was transferred from Claim	\$375,000.00
		, ,	Number 102 and split equally between this account and Claim	φυ, υ, υ ο ο ο ο ο
			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.	
99	VIK	\$369,495.00	The Receiver recommends that this claim be allowed for the Net	\$369,495.00
33	'''	4000) 100100	Investment Amount which matches the claim amount.	φ303,433.00
100	SCP	\$1,260,004,00	The Receiver recommends that this claim be allowed for the Net	\$1,260,004.00
		Ψ=/=00/0000	Investment Amount which matches the claim amount.	γ1,200,00 1.00
101	VIKR	\$147,764,71	The Receiver recommends that this claim be allowed for the Net	\$147,764.71
202		¥=17,77	Investment Amount which matches the claim amount.	Ψ1 (7) (0 1.7 1
102	VIK	\$228.211.00	Upon further review, \$1,500,000.00 was transferred from this	\$228,211.00
101	'''	<i>QLEO/LLE</i>	account and split equally between Claim Numbers 98 and 105.	Ψ220,211.00
			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.	
103	SCP	\$136,011,00	For efficiency, the Receiver recommends that this claim be	N/A
103		7130,011.00	consolidated with Claim Number 104 because these accounts	19/7-
			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.	
104	VIK	\$300,000,00	For efficiency, the Receiver recommends that this claim be	\$436,011.00
104	""	4300,000.00	consolidated with Claim Number 103 because these accounts	\$450,011.0C
			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.	
	l		Ciaini Numbers 105 and 104.	

¹ Negative amounts in this column reflect False Profits.

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			investor Claims - Allowed	
Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
105	VIKR	C \$275,000,00	Upon further review, \$1,500,000.00 was transferred from Claim	\$375,000.00
103	VIKK	\$373,000,00	Number 102 and split equally between this account and Claim	\$375,000.00
			l ' '	
			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.	
106	VIC	\$48,811.00	The amount claimed by the Claimants comports with	\$48,811.00
			Receivership Records. Accordingly, the Receiver recommends	
			that this claim be allowed in the amount of \$48,811.00 as	
			claimed by the Claimants.	
107	VIK	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
			Investment Amount which matches the claim amount.	
108	SCP	\$270,510.60	The Receiver initially calculated the Net Investment Amount for	\$270,510.60
			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.	
109	SCP	\$380,000,00	The Receiver recommends that this claim be allowed for the Net	\$380,000.00
103	50,	φ300,000.00	Investment Amount which matches the claim amount.	\$300,000.00
110	VIKR	\$86 503 45	The Receiver recommends that this claim be allowed for the Net	\$86,503.45
110	VIKK	700,303.43	Investment Amount which matches the claim amount.	380,303.43
111	VIKR	\$124.649.71	The Receiver recommends that this claim be allowed for the Net	\$124,649.71
111	VIKK	7124,043.71	Investment Amount which matches the claim amount.	\$124,049.71
112	SCP	\$500,000,00	The Receiver recommends that this claim be allowed for the Net	¢500,000,00
112	3CP	\$500,000.00		\$500,000.00
442) (II/D	¢4.02.000.00	Investment Amount which matches the claim amount.	*****
113	VIKR	\$102,000.00	The Receiver recommends that this claim be allowed for the Net	\$102,000.00
			Investment Amount which matches the claim amount.	
114	VIK	\$500,000.00	The Receiver recommends that this claim be allowed for the Net	\$500,000.00
			Investment Amount which matches the claim amount.	
115	VIC	\$262,438.44	The Receiver recommends that this claim be allowed for the Net	\$262,438.44
			Investment Amount which matches the claim amount.	
116	SCP	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
			Investment Amount which matches the claim amount.	
117	VIC	\$11,371.80	The Receiver recommends that this claim be allowed for the Net	\$11,371.80
			Investment Amount which matches the claim amount.	
118	VIC	\$4,170,000.00	The Receiver recommends that this claim be allowed for the Net	\$4,170,000.00
		·	Investment Amount which matches the claim amount.	. , ,
119	VIC	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
			Investment Amount which matches the claim amount.	, ===,===

¹ Negative amounts in this column reflect False Profits. Page 10 of 33

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
120	VAL	\$315,000,00	The Claimant submitted Proof of Claim Forms for this account	N/A
120	1,,,,	ψο 25,000.00	and Claim Numbers 121 and 122. The Claimant had requested	1477
			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.	
121	VICR	\$145,000,00	The Claimant submitted Proof of Claim Forms for this account	N/A
	''	ΨΞ.5,555.65	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.	
122	VAL	\$32,000.00	The Claimant submitted Proof of Claim Forms for this account	\$492,000.00
			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.	
123	VIKR	\$181,325.94	The Receiver recommends that this claim be allowed for the Net	\$181,325.94
			Investment Amount which matches the claim amount.	
124	VIC	\$170,000.00	The Claimant indicated that the balance of Claim Number 461,	\$170,000.00
			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.	

¹ Negative amounts in this column reflect False Profits.

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		·	investor Claims - Allowed	
Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
125	VIC	\$250,000.00	The Claimant submitted Proof of Claim Forms for this account	N/A
			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.	
126	SCP	-\$150,000.00	The Claimant submitted Proof of Claim Forms for this account	\$100,000.00
			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.	
127	VIC	\$168,000.00	The Receiver recommends that this claim be allowed for the Net	\$168,000.00
			Investment Amount which matches the claim amount.	. ,
128	VIKR	\$314,032.35	The Receiver recommends that this claim be allowed for the Net	\$314,032.35
		·	Investment Amount which matches the claim amount.	, ,
129	SCP	-\$10,000.00	The Claimant submitted Proof of Claim Forms for this account	N/A
		· ·	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.	

¹ Negative amounts in this column reflect False Profits.

Case 8:09-cv-00087-RAL-TBM Document 675-2 Filed 12/07/11 Page 14 of 34 PageID 10249 **EXHIBIT B**

Claim Number	Fund Name	Claim Amount ¹	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	\$310,400.00
			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.	
131	VICR	\$168,868.31	The Claimant submitted Proof of Claim Forms for this account	N/A
			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	
122	VIICD	¢01 441 00	this claim is reflected in Claim Number 132.	677 427 24
132	VICR	-\$91,441.00	The Claimant submitted Proof of Claim Forms for this account	\$77,427.31
			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.	
133	VIC	\$178,000.00	The Receiver recommends that this claim be allowed for the Net	\$178,000.00
		, ,	Investment Amount which matches the claim amount.	, ,
134	VICR	\$156,122.46	The Receiver recommends that this claim be allowed for the Net	\$156,122.46
		•	Investment Amount which matches the claim amount.	,
135	VICR	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
		· 	Investment Amount which matches the claim amount.	. ,
136	VIC	\$166,500.00	The Receiver recommends that this claim be allowed for the Net	\$166,500.00
			Investment Amount which matches the claim amount.	·
137	VIK	\$275,000.00	The Receiver recommends that this claim be allowed for the Net	\$275,000.00
			Investment Amount which matches the claim amount.	
137	VIK	\$275,000.00	The Receiver recommends that this claim be allowed for the Net	\$275,000.00

¹ Negative amounts in this column reflect False Profits.

Case 8:09-cv-00087-RAL-TBM Document 675-2 Filed 12/07/11 Page 15 of 34 PageID 10250 **EXHIBIT B**

Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
138	SCP	\$313,300.00	The Receiver recommends that this claim be allowed for the Net	\$313,300.00
			Investment Amount which matches the claim amount.	
139	VICR	\$800,000.00	The Receiver recommends that this claim be allowed for the Net	\$800,000.00
		· ·	Investment Amount which matches the claim amount.	
140	VIKR	\$398,363.41	The Receiver confirmed that the amount claimed by the	\$398,363.43
			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.	
141	VIC	\$273,500.00	The Receiver recommends that this claim be allowed for the Net	\$273,500.00
			Investment Amount which matches the claim amount.	
142	VIC	\$450,022.00	The Claimant submitted Proof of Claim Forms for this account	N/A
			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.	
143	SCP	\$175,000.00	The Claimant submitted Proof of Claim Forms for this account	\$625,022.0
			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.	
144	VIC	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
			Investment Amount which matches the claim amount.	
145	VIC	\$2,278,842.98	The Receiver recommends that this claim be allowed for the Net	\$2,278,842.98
			Investment Amount which matches the claim amount.	
146	VIC	\$525,000.00	The Receiver recommends that this claim be allowed for the Net	\$525,000.00
			Investment Amount which matches the claim amount.	•

¹ Negative amounts in this column reflect False Profits.

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esective experience	NEW PRINCES OF STREET		mvestor ciaims - Anowed	
Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
147	VIK	\$300,000,00	The Claimant submitted Proof of Claim Forms for this account	N/A
4.17	V 11X	7500,000.00	and Claim Numbers 148 and 149. The Claimant had requested	19/7
			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.	
148	VIKR	-\$250,000,00	The Claimant submitted Proof of Claim Forms for this account	N/A
140	VIKI	-9230,000.00	and Claim Numbers 147 and 149. The Claimant had requested	IN/A
			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	
4.40) ////D	¢0.00	of this claim is reflected in Claim Number 149.	Å=0.000.00
149	VIKR	\$0.00	The Claimant submitted Proof of Claim Forms for this account	\$50,000.00
			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	
450	1/41	44,000,000,00	\$50,000.00.	4
150	VAL	\$4,000,000.00	The Receiver recommends that this claim be allowed for the Net	\$4,000,000.00
454	665	44 000 000 00	Investment Amount which matches the claim amount.	*
151	SCP	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net	\$1,000,000.00
452	1.00	4050 000 00	Investment Amount which matches the claim amount.	
152	VAL	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
450	\	A-m	Investment Amount which matches the claim amount.	
153	VICR	\$370,023.02	The Receiver recommends that this claim be allowed for the Net	\$370,023.02
			Investment Amount which matches the claim amount.	

¹ Negative amounts in this column reflect False Profits.

Case 8:09-cv-00087-RAL-TBM Document 675-2 Filed 12/07/11 Page 17 of 34 PageID 10252 **EXHIBIT B**

Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
154	SCP	\$200.000.00	The Claimants indicated that all funds in this account were	N/A
		, ,	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.	
155	SCP	-\$20,000.00	The Claimants indicated that \$200,000.00 was transferred from	\$180,000.00
			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.	
156	VIKR	\$110,972.33	The Receiver recommends that this claim be allowed for the Net	\$110,972.33
			Investment Amount which matches the claim amount.	
157	VAL	\$210,001.61	The Receiver recommends that this claim be allowed for the Net	\$210,001.61
			Investment Amount which matches the claim amount.	
158	VIK	\$500,000.00	The Receiver recommends that this claim be allowed for the Net	\$500,000.00
			Investment Amount which matches the claim amount.	
159	VICR	\$300,000.00	The Receiver recommends that this claim be allowed for the Net	\$300,000.00
			Investment Amount which matches the claim amount.	
160	SCP	\$50,000.00	The Receiver recommends that this claim be allowed for the Net	\$50,000.00
			Investment Amount which matches the claim amount.	
161	VIKR	\$160,355.63	The Receiver recommends that this claim be allowed for the Net	\$160,355.63
			Investment Amount which matches the claim amount.	
162	VICR	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
			Investment Amount which matches the claim amount.	
163	VICR	\$100,000.00	The Receiver has information that the most recent custodian for	\$100,000.00
			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.	
164	VAL	\$287,062.60	The Claimant indicated that the funds in Claim Numbers 165 and	\$287,062.60
			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	
4.6.5	7/41	¢0.00	the Claimant.	
165	VAL	\$0.00	The Claimant indicated that the funds in this account were	N/A
			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	
W. W			Number 164.	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
166	VAL	\$0,00	The Claimant indicated that the funds in this account were	N/A
		,	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.	
167	SCP	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
		, ,	Investment Amount which matches the claim amount.	, == =,====
168	VIK	\$203,000.00	Upon further review, the Receiver discovered that the Net	\$209,000.00
			Investment Amount previously calculated was understated by	,,
			\$6,000.00. Accordingly, the Receiver recommends that this	
			claim be allowed for \$209,000.00.	
169	VIKR	\$303.883.19	The Receiver confirmed that the amount claimed by the	\$303,883.19
		, ,	Claimant comports with Receivership Records. Accordingly, the	4000,000.23
			Receiver recommends that this claim be allowed in the amount	
			of \$303,883.19 as claimed by the Claimant.	
170	SCP	\$200,000,00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
1,0	301	φ200,000.00	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	\$495,000.00
	""	\$ 155,000100	Investment Amount which matches the claim amount.	\$ 455,000.00
172	VIKR	\$664,000,00	The Receiver recommends that this claim be allowed for the Net	\$664,000.00
1,2	VIIXIX	\$00- 1 ,000.00	Investment Amount which matches the claim amount.	Ş004,000.00
173	VAL	\$50,000,00	The Receiver recommends that this claim be allowed for the Net	\$50,000.00
1/3	VAL	\$30,000.00	Investment Amount which matches the claim amount.	\$30,000.00
174	VICR	\$98.425.00	The Receiver recommends that this claim be allowed for the Net	\$98,425.00
1/4	VICK	758,425.00	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	¢250,000,00
1/3	VIK	\$230,000.00	Investment Amount which matches the claim amount.	\$250,000.00
176	VIKR	¢111 1E2 67	The Receiver recommends that this claim be allowed for the Net	Ć444 4E2 C7
1/0	VINN	\$111,133.07		\$111,153.67
177	VIC	¢0.00	Investment Amount which matches the claim amount.	N1/A
1//	VIC	\$0.00	The Claimants indicated all funds invested in this account were	N/A
			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	
470	\ ///c	¢525.000.00	this claim is reflected in Claim Numbers 16 and 17.	
178	VIK	\$525,000.00	The Receiver recommends that this claim be allowed for the Net	\$525,000.00
470	1//00	4400 000 00	Investment Amount which matches the claim amount.	
179	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
400		1	Investment Amount which matches the claim amount.	
180	VIKR	\$507,170.00	The Receiver recommends that this claim be allowed for the Net	\$507,170.00
			Investment Amount which matches the claim amount.	
181	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
			Investment Amount which matches the claim amount.	
182	VIK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
		<u> </u>	Investment Amount which matches the claim amount.	
183	VAL	\$350,000.00	The Receiver recommends that this claim be allowed for the Net	\$350,000.00
			Investment Amount which matches the claim amount.	
184	VIK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
			Investment Amount which matches the claim amount.	

¹ Negative amounts in this column reflect False Profits.

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Claim	Fund	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
Number	Name	Claim Amount		
185	VIK	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
		·	Investment Amount which matches the claim amount.	
186	VIKR	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
			Investment Amount which matches the claim amount.	
187	VIKR	\$150,000.00	The Receiver recommends that this claim be allowed for the Net	\$150,000.00
			Investment Amount which matches the claim amount.	
188	VICR	\$188,750.00	The Receiver has information which shows that the custodian for	\$188,750.00
			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.	
189	VAL	-\$52,000.00	The Claimant submitted Proof of Claim Forms for this account	N/A
			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	
	ļ		of this claim is reflected in Claim Number 191.	
190	VAL	\$193,500.00	The Claimant submitted Proof of Claim Forms for this account	N/
			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.	
191	VAL	-\$14,860.00	The Claimant submitted Proof of Claim Forms for this account	\$126,640.0
			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	
400	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Å400 000 ==	Investment Amount of \$126,640.00.	4
192	VIC	\$400,000.00	The Receiver recommends that this claim be allowed for the Net	\$400,000.0
			Investment Amount which matches the claim amount.	

¹ Negative amounts in this column reflect False Profits. Page 18 of 33

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
193	VIKR	\$199,492.65	The Receiver recommends that this claim be allowed for the Net	\$199,492.65
194	VICR	\$100,000.00	Investment Amount which matches the claim amount. The Receiver recommends that this claim be allowed for the Net	\$100,000.00
195	VAL	\$500,000,00	Investment Amount which matches the claim amount. The Receiver recommends that this claim be allowed for the Net	¢500,000,00
195	VAL	\$500,000.00	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	N/A
	,,,	φ 10,000100	and Claim Number 197. The Claimant had requested internal	1377
			"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.	
197	VICR	-\$29,294.32	The Claimant submitted Proof of Claim Forms for this account	\$18,762.28
			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.	
198	VIC	\$21,000.00	The Receiver confirmed that the amount claimed by the	N/A
			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.	
199	SCP	\$155,000,00	The Receiver confirmed that the amount claimed by the	\$176,000.00
	50,	7133,000.00	Claimant comports with Receivership Records. For efficiency,	\$170,000.00
			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.	

¹ Negative amounts in this column reflect False Profits.

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Claim	Fund	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
Number	Name	¢35,000,00		¢35,000,00
200	VIC	\$35,000.00	The Receiver recommends that this claim be allowed for the Net	\$35,000.00
201	VICD	¢202.772.20	Investment Amount which matches the claim amount.	¢202 772 20
201	VICR	\$203,772.28	The Receiver recommends that this claim be allowed for the Net	\$203,772.28
202	CCD	6200 000 00	Investment Amount which matches the claim amount.	4202.002.00
202	SCP	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
202	\ //CD	6400.000.00	Investment Amount which matches the claim amount.	4400 000 00
203	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
204	\/ICD	6400 000 00	Investment Amount which matches the claim amount.	4400 000 00
204	VICR	\$100,000.00	The Receiver confirmed that the amount claimed by the	\$100,000.00
			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.	
205	SCP	\$400,000.00	The Receiver recommends that this claim be allowed for the Net	\$400,000.00
			Investment Amount which matches the claim amount.	
206	VIKR	\$350,851.22	The Receiver recommends that this claim be allowed for the Net	\$350,851.22
			Investment Amount which matches the claim amount.	
207	VIC	\$518,250.00	The Receiver recommends that this claim be allowed for the Net	\$518,250.00
			Investment Amount which matches the claim amount.	
208	VAL	\$300,000.00	The Receiver recommends that this claim be allowed for the Net	\$300,000.00
			Investment Amount which matches the claim amount.	
209	VICR	\$54,552.25	The Receiver recommends that this claim be allowed for the Net	\$54,552.25
			Investment Amount which matches the claim amount.	
210	VIK	\$350,000.00	The Receiver recommends that this claim be allowed for the Net	\$350,000.00
			Investment Amount which matches the claim amount.	
211	VIKR	\$490,000.00	The Receiver confirmed that the amount claimed by the	\$490,000.00
			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.	
212	VIKR	\$35,208.33	The Receiver recommends that this claim be allowed for the Net	\$35,208.33
			Investment Amount which matches the claim amount.	
213	VICR	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
			Investment Amount which matches the claim amount.	·
214	VICR	\$150,000.00	The Receiver recommends that this claim be allowed for the Net	\$150,000.00
			Investment Amount which matches the claim amount.	
215	VIKR	\$240,511.20	The Receiver recommends that this claim be allowed for the Net	\$240,511.20
		•	Investment Amount which matches the claim amount.	• •
216	SCP	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
		•	Investment Amount which matches the claim amount.	,,
217	VIKR	\$60,000.00	The Receiver recommends that this claim be allowed for the Net	\$60,000.00
		. ,	Investment Amount which matches the claim amount.	, , 3
218	VIKR	\$88.200.00	The Receiver recommends that this claim be allowed for the Net	\$88,200.00
		ţ = = /= = = = = = = = = = = = = = = = =	Investment Amount which matches the claim amount.	400,200,00
219	VICR	\$62.987.21	The Receiver recommends that this claim be allowed for the Net	\$62,987.21
	''	φο <i>π</i> ,σο, ιππ	Investment Amount which matches the claim amount.	ψ02,507.21
	L		comment amount materies the dami amount	

¹ Negative amounts in this column reflect False Profits.

Case 8:09-cv-00087-RAL-TBM Document 675-2 Filed 12/07/11 Page 22 of 34 PageID 10257 **EXHIBIT B**

Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
220	VAL	\$100,000.00	The Claimant submitted Proof of Claim Forms for this account	N/A
		. ,	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.	
221	VAL	\$0.00	The Claimant submitted Proof of Claim Forms for this account	\$100,000.00
		·	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.	
222	SCP	\$370,000,00	The Receiver confirmed that the amount claimed by the	\$370,000.00
A A A	55.	ψονο,σσο.σσ	Claimant comports with Receivership Records. Accordingly, the	\$570,000.00
			Receiver recommends that this claim be allowed in the amount	
			of \$370,000.00 as claimed by the Claimant.	
223	VIK	\$345,000,00	The Receiver recommends that this claim be allowed for the Net	\$345,000.00
	'''`	φο 15,000.00	Investment Amount which matches the claim amount.	7545,000.00
224	SCP	\$215,000,00	The Receiver recommends that this claim be allowed for the Net	\$215,000.00
	55.	γ	Investment Amount which matches the claim amount.	Ψ213,000.00
225	VIKR	\$84,223,76	The Claimant submitted Proof of Claim Forms for this account	N/A
		40.72.20.7	and Claim Number 226. The Claimant had requested internal	14,71
			"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. The Receiver's determination of	
			this claim is reflected in Claim Number 226.	

¹ Negative amounts in this column reflect False Profits.

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Claim	Fund	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
Number	Name			
226	VIKR	-\$600.00	The Claimant submitted Proof of Claim Forms for this account	\$83,623.76
			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.	
227	VIKR	\$259,236.33	The Claimant submitted Proof of Claim Forms for this account	N/A
			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.	
228	VIKR	-\$400.00	The Claimant submitted Proof of Claim Forms for this account	\$258,836.33
		·	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.	
	J		mivesument Amount of \$230,030.33.	

¹ Negative amounts in this column reflect False Profits.

Case 8:09-cv-00087-RAL-TBM Document 675-2 Filed 12/07/11 Page 24 of 34 PageID 10259 **EXHIBIT B**

No. of the contract of the con	openis sedent serve valido se no		mvestor Claims - Allowed	
Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
229	VIKR	\$666,177.82	The Claimant submitted Proof of Claim Forms for this account	N/A
			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.	
230	VIKR	\$0.00	The Claimant submitted Proof of Claim Forms for this account	\$666,177.82
			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	
231	VIKR	\$52,792.00	The Receiver recommends that this claim be allowed for the Net	\$52,792.00
			Investment Amount which matches the claim amount.	, ,
232	VIC	\$40,000.00	The Receiver recommends that this claim be allowed for the Net	\$40,000.00
			Investment Amount which matches the claim amount.	
233	VIC	\$1,430,000.00	The Receiver initially calculated the Net Investment Amount for	\$400,000.00
			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.	

¹ Negative amounts in this column reflect False Profits.

Case 8:09-cv-00087-RAL-TBM Document 675-2 Filed 12/07/11 Page 25 of 34 PageID 10260 **EXHIBIT B**

			investor Claims - Allowed	
Claim	Fund	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
Number 234	Name VIC	\$450,000,00	The Receiver initially calculated the Net Investment Amount for	\$1,480,000.00
234	VIC	\$ 450,000.00	this account as \$450,000.00. Upon further review,	\$1,480,000.00
			\$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.	
235	VIKR	\$220,000,00	The Receiver recommends that this claim be allowed for the Net	\$220,000.00
233	VIIXIX	\$220,000.00	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	\$510,512.00
230	VII	\$310,312.00	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	\$100,000.00
237	VIK	\$100,000.00	Investment Amount which matches the claim amount.	\$100,000.00
220	VAL	¢100 000 00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
238	VAL	\$100,000.00	l i	\$100,000.00
220	1/41	¢250,000,00	Investment Amount which matches the claim amount. The Receiver recommends that this claim be allowed for the Net	¢250,000,00
239	VAL	\$250,000.00		\$250,000.00
240	\ \(\(\)(C)	ć110 000 00	Investment Amount which matches the claim amount.	¢440,000,00
240	VIC	\$110,000.00	The Receiver recommends that this claim be allowed for the Net	\$110,000.00
244) ///CD	6424 472 00	Investment Amount which matches the claim amount.	Ć424 472 00
241	VIKR	\$124,473.00	The Receiver recommends that this claim be allowed for the Net	\$124,473.00
242	CCD	¢400.000.00	Investment Amount which matches the claim amount.	Ć 400 000 00
242	SCP	\$400,000.00	The Receiver recommends that this claim be allowed for the Net	\$400,000.00
2.42	1/41	¢2.425.000.00	Investment Amount which matches the claim amount.	62.42F.000.00
243	VAL	\$2,125,000.00	The Receiver recommends that this claim be allowed for the Net	\$2,125,000.00
244	\ \(\(\)(0)	d=00.000.00	Investment Amount which matches the claim amount.	N. / A
244	VIC	\$500,000.00	For efficiency, the Receiver recommends that this claim be	N/A
			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	
245	565	44 000 000 00	Number 245.	42 222 222 22
245	SCP	\$1,800,000.00	For efficiency, the Receiver recommends that this claim be	\$2,300,000.00
			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.	1-
246	VICR	\$99,400.00	The Receiver recommends that this claim be allowed for the Net	\$99,400.00
			Investment Amount which matches the claim amount.	
247	VIKR	\$98,918.49	The Receiver recommends that this claim be allowed for the Net	\$98,918.49
			Investment Amount which matches the claim amount.	

¹ Negative amounts in this column reflect False Profits. Page 24 of 33

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			investor Claims - Allowed	
Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
248	VIK	\$30,000,00	The Receiver initially calculated the Net Investment Amount for	N/A
240	"	730,000.00	this account as \$30,000.00. Upon further review, \$30,000.00	N/A
			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.	
249	VIK	\$0.00	The Receiver initially calculated the Net Investment Amount for	\$30,000.00
		,	this account as \$0.00. Upon further review, \$30,000.00 was	450,000,00
			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.	
250	VAL	\$100,000.00	For efficiency, the Receiver recommends that this claim be	N/A
			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.	
251	SCP	\$200,000.00	For efficiency, the Receiver recommends that this claim be	\$300,000.00
			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.	
252	VIC	\$0.00	The Receiver confirmed that the amount claimed by the	None
			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.	
253	VIK	\$280,924.29	The Receiver recommends that this claim be allowed for the Net	\$280,924.29
		.	Investment Amount which matches the claim amount.	
254	VIC	\$175,000.00	The Receiver recommends that this claim be allowed for the Net	\$175,000.00
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	.	Investment Amount which matches the claim amount.	
255	VIC	\$70,000.00	The Receiver recommends that this claim be allowed for the Net	\$70,000.00
256	\////5	Acc 000 55	Investment Amount which matches the claim amount.	
256	VIKR		The Receiver recommends that this claim be allowed for the Net	\$69,222.00
	<u> </u>		Investment Amount which matches the claim amount.	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	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.	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
261	SCP	\$500,000.00	The Claimant submitted Proof of Claim Forms for this account	\$1,190,000.00
			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.	
262	VICR	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
			Investment Amount which matches the claim amount.	
263	VIKR	\$66,340.83	The Claimant indicated that the current custodian for this IRA is	\$66,340.83
			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.	
264	VIC	\$140,000.00	The Receiver confirmed that the amount claimed by the	\$140,000.00
			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.	
265	VICR	\$48,135.00	The Receiver recommends that this claim be allowed for the Net	\$48,135.00
			Investment Amount which matches the claim amount.	, ,
266	VIKR	\$175,000.00	The Receiver recommends that this claim be allowed for the Net	\$175,000.00
		·	Investment Amount which matches the claim amount.	, ,
267	VIKR	\$309,109.41	The Receiver recommends that this claim be allowed for the Net	\$309,109.41
			Investment Amount which matches the claim amount.	
268	VIK	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
			Investment Amount which matches the claim amount.	. ,
269	VICR	\$100,926.30	The Receiver recommends that this claim be allowed for the Net	\$100,926.30
			Investment Amount which matches the claim amount.	, ,
270	VIKR	\$500,000.00	Upon further review, the Receiver discovered that the Net	\$505,638.00
		·	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.	
271	VIC	\$150,000.00	The Receiver recommends that this claim be allowed for the Net	\$150,000.00
			Investment Amount which matches the claim amount.	, == 5,555.00
272	VICR	\$600,000.00	The Receiver recommends that this claim be allowed for the Net	\$600,000.00
_		1	Investment Amount which matches the claim amount.	+ 000,000.00
273	VIK	\$52.000.00	The Receiver recommends that this claim be allowed for the Net	\$52,000.00
		, _,=====	Investment Amount which matches the claim amount.	752,000.00
L			, and the state of	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
274	VIK	\$130,000.00	The Receiver recommends that this claim be allowed for the Net	\$130,000.00
			Investment Amount which matches the claim amount.	
275	VAL	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
			Investment Amount which matches the claim amount.	
276	VIK	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net	\$1,000,000.00
			Investment Amount which matches the claim amount.	
277	VIK	\$1,000,000.00	The Receiver recommends that this claim be allowed for the Net	\$1,000,000.00
			Investment Amount which matches the claim amount.	
278	VAL	\$0.00	As the Claimants have not sought any amount for this claim, the	None
			Receiver recommends recognizing the claim with no amount	
			allowed for the claim.	
279	VIKR	\$220,985.06	The Receiver recommends that this claim be allowed for the Net	\$220,985.06
			Investment Amount which matches the claim amount.	
280	VIC	\$250,000.00	The Receiver recommends that this claim be allowed for the Net	\$250,000.00
			Investment Amount which matches the claim amount.	
281	VICR	\$125,000.00	The Receivership Records reflect that the most recent custodian	\$125,000.00
			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.	
282	SCP	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.00
			Investment Amount which matches the claim amount.	
283	VIKR	\$99,925.00	The Receiver recommends that this claim be allowed for the Net	\$99,925.00
			Investment Amount which matches the claim amount.	
284	VIKR	\$130,750.00	The Claimant indicated on his Proof of Claim Form that the	\$130,750.00
			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.	
285	VIC	\$250,000.00	The Receiver initially calculated the Net Investment Amount for	\$376,189.00
			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.	
286	VIC	\$360,000.00	The Receiver initially calculated the Net Investment Amount for	\$233,811.00
			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	
		1 :	of \$233,811.00.	
287	VIK	\$487,819.58	The Receiver recommends that this claim be allowed for the Net	\$487,819.58
			Investment Amount which matches the claim amount.	

¹ Negative amounts in this column reflect False Profits.

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Claim	Fund	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
Number	Name	Claim Amount	Recommended Claim Determination	Allowed Amount
288	VAL	\$150,000.00	The Receiver recommends that this claim be allowed for the Net	\$150,000.00
			Investment Amount which matches the claim amount.	
289	VIK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.00
			Investment Amount which matches the claim amount.	
290	VIK	\$750,000.00	The Receiver recommends that this claim be allowed for the Net	\$750,000.00
			Investment Amount which matches the claim amount.	
291	VIK	\$398,000.00	The Receiver recommends that this claim be allowed for the Net	\$398,000.00
			Investment Amount which matches the claim amount.	
292	VICR	\$100,000.00	The Receiver confirmed that the amount claimed by the	\$100,000.0
			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.	
293	VIK	\$600,000.00	The Receiver recommends that this claim be allowed for the Net	\$600,000.0
			Investment Amount which matches the claim amount.	
294	VIKR	\$66,333.98	The Claimant provided information that Charles Schwab is the	\$66,333.9
			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.	
295	VAL	\$100,000.00	The Claimant submitted Proof of Claim Forms for this account	N/
			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.	
296	VAL	-\$1,945,83	The Claimant submitted Proof of Claim Forms for this account	\$98,054.1
		¥ =/- ·-·-	and Claim Number 295. The Claimant had requested internal	φ30 ,03 1.1
			"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	
297	VICR	¢200 000 00	Investment Amount of \$98,054.17.	6202 222 2
231	VICK	\$200,000.00	The Receiver recommends that this claim be allowed for the Net	\$200,000.0
200	\///	6400 000 00	Investment Amount which matches the claim amount.	A455
298	VIK	\$100,000.00	The Receiver recommends that this claim be allowed for the Net	\$100,000.0
			Investment Amount which matches the claim amount.	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
299	VICR	\$1,849,387.00	The Receiver recommends that this claim be allowed for the Net	\$1,849,387.00
			Investment Amount which matches the claim amount.	φ 2/0 . 2/2 0/100
300	SCP	\$500,000.00	The Receiver recommends that this claim be allowed for the Net	\$500,000.00
		, ,	Investment Amount which matches the claim amount.	, , , , , , , , , , , , , , , , , , , ,
301	VIC	\$250,000.00	Upon further review, the Receiver determined that the funds in	N/A
		. ,	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.	
302	VIK	\$165,000.00	The Receiver recommends that this claim be allowed for the Net	\$165,000.00
		, ,	Investment Amount which matches the claim amount.	¥ 200,000.00
303	VIC	\$100,000,00	The Receiver confirmed that the amount claimed by the	\$100,000.00
		γ=,	Claimant comports with Receivership Records. Accordingly, the	φ100,000.00
			Receiver recommends that this claim be allowed in the amount	
			of \$100,000.00 as claimed by the Claimant.	
304	VIKR	\$144,000,00	The Receiver recommends that this claim be allowed for the Net	\$144,000.00
501		φ1-1-1,000.00	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	\$100,000.00
303	VII	7100,000.00	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	¢1 222 427 02
300	1/1	71,233,427.32	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	\$600,000,00
307	VIC	\$000,000.00	Investment Amount which matches the claim amount.	\$600,000.00
308	SCP	\$910,000,00	The Receiver recommends that this claim be allowed for the Net	¢010.000.00
306	J SCP	\$810,000.00		\$810,000.00
309	VAL	\$200,000,00	Investment Amount which matches the claim amount.	¢200.000.00
309	VAL		The Receiver has information that the most recent custodian for	\$300,000.00
			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	
240	1/10	6402.406.06	claim amount.	4
310	VIC	\$193,406.86	The Receivership Records reflect an additional payment of	\$193,406.86
			\$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	
		1	\$193,406.86.	
311	VICR	\$443,092.23	The Receiver recommends that this claim be allowed for the Net	\$443,092.23
			Investment Amount which matches the claim amount.	
312	VIC	\$1,650,000.00	The Receiver recommends that this claim be allowed for the Net	\$1,650,000.00
			Investment Amount which matches the claim amount.	
313	VIC		As the Claimants have not sought any amount for this claim, the	None
			Receiver recommends recognizing the claim with no amount	
			allowed for the claim.	
314	VAL	\$0.00	As the Claimants have not sought any amount for this claim, the	None
			Receiver recommends recognizing the claim with no amount	
			allowed for the claim.	
315	VICR	\$61,806.00	Based on Receivership Records, the Receiver recommends that	\$61,806.00
			this claim be allowed in the amount of \$61,806.00 as claimed by	
			the Claimant.	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	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		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	\$65,000.00
			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.	
325	VICR		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

¹ Negative amounts in this column reflect False Profits. Page 31 of 33

Claim	Fund	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
Number	Name	¢44.004.00		N1/A
327	VICR	\$44,804.28	For efficiency, the Receiver recommends that this claim be	N/A
			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.	
328	VICR	\$45,142,96	For efficiency, the Receiver recommends that this claim be	\$89,947.24
		, ,	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.	
329	VAL	\$89,473.84	The Receiver recommends that this claim be allowed for the Net	\$89,473.84
			Investment Amount which matches the claim amount.	
330	VICR	\$332,159.00	The Receiver recommends that this claim be allowed for the Net	\$332,159.00
			Investment Amount which matches the claim amount.	
331	VIK	\$12,000.00	For efficiency, the Receiver recommends that this claim be	N/A
			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.	
332	VIC	\$102,000.00	For efficiency, the Receiver recommends that this claim be	\$114,000.00
			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.	
333	VAL	\$411,800.00	The Receiver recommends that this claim be allowed for the Net	\$411,800.00
			Investment Amount which matches the claim amount.	
334	VAL	\$448,200.00	The Receiver recommends that this claim be allowed for the Net	\$448,200.00
			Investment Amount which matches the claim amount.	
335	VICR	\$600,900.00	The Receiver recommends that this claim be allowed for the Net	\$600,900.00
			Investment Amount which matches the claim amount.	
336	VIC	\$14,357.83	The Receiver recommends that this claim be allowed for the Net	\$14,357.83
			Investment Amount which matches the claim amount.	
337	VIC	\$0.00	As the Claimant has not sought any amount for this claim, the	None
			Receiver recommends recognizing the claim with no amount	
			allowed for the claim.	
338	VIK	\$259,000.00	The Receiver recommends that this claim be allowed for the Net	\$259,000.00
			Investment Amount which matches the claim amount.	
339	VICR	\$256,000.00	The Receiver recommends that this claim be allowed for the Net	\$256,000.00
			Investment Amount which matches the claim amount.	

¹ Negative amounts in this column reflect False Profits.

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Claim Number	Fund Name	Claim Amount ¹	Recommended Claim Determination	Allowed Amount
340	VAL	\$2,470,000.00	The Claimant submitted Proof of Claim Forms for this account	N/A
			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.	
341	VIC	\$1,150,000.00	The Claimant submitted Proof of Claim Forms for this account	\$3,620,000.00
			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.	
342	VAL	\$45,000.00	The Receiver recommends that this claim be allowed for the Net	\$45,000.00
			Investment Amount which matches the claim amount.	
343	VIKR	\$88,000.00	The Receiver recommends that this claim be allowed for the Net	\$88,000.00
			Investment Amount which matches the claim amount.	
344	VAL	\$170,000.00	The Receiver recommends that this claim be allowed for the Net	\$170,000.00
			Investment Amount which matches the claim amount.	
345	VIC	\$92,250.00	The Receiver recommends that this claim be allowed for the Net	\$92,250.00
			Investment Amount which matches the claim amount.	
Total		\$117,840,591.02		\$117,880,229.02

¹ Negative amounts in this column reflect False Profits.