

EXHIBIT “A”

Management Solutions, Inc., Receivership
Class 5: Investor Claims

| | |
|----------------------|---------------|
| Current Distribution | Rising Tide % |
| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
|--|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|-----------------|
| Aagard, John K. | 0035A | - | 50,000.00 | 50,000.00 | (829.12) | (46,089.20) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Aagard, Roger and/or Denise | 0139 | 9,727.00 | 50,000.00 | 59,727.00 | - | (56,045.81) | 3,681.19 | 93.84% | 1,257.11 | 95.94% | |
| SCE for benefit of Perry Abbott | 0481 | - | 512,000.00 | 512,000.00 | (82,333.27) | (398,110.31) | 31,556.42 | 93.84% | 10,776.40 | 95.94% | |
| Adams Bay Lighthouse Investment, LLC | 0368a | - | - | - | - | - | - | N/A | - | N/A | Recorded TIC. |
| Allen, Jay H. | 0106 | 157,041.00 | 328,000.00 | 485,041.00 | (70,136.45) | (385,009.71) | 29,894.84 | 93.84% | 10,208.98 | 95.94% | |
| Allen, Steven J. | 0338 | - | 25,000.00 | 25,000.00 | (3,954.27) | (19,504.89) | 1,540.84 | 93.84% | 526.19 | 95.94% | |
| Allred, Dave | 0102 | 56,103.00 | - | 56,103.00 | (36,649.14) | (15,996.03) | 3,457.83 | 93.84% | 1,180.83 | 95.94% | |
| Allred, Heidi | 0126 | 35,503.00 | - | 35,503.00 | (81.42) | (33,233.40) | 2,188.18 | 93.84% | 747.26 | 95.94% | |
| America First Credit Union FBO Joshua M. Frederick IRA | 0032 | 51,232.00 | - | 51,232.00 | - | (48,074.39) | 3,157.61 | 93.84% | 1,078.31 | 95.94% | |
| American Pension Services as Administrator for the Benefit of D.L. VonKleeck | 0387 | 85,703.00 | - | 85,703.00 | - | (80,420.81) | 5,282.19 | 93.84% | 1,803.85 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Teri Lynn McMichael | 0416 | 32,792.00 | - | 32,792.00 | (8,773.45) | (21,997.46) | 2,021.09 | 93.84% | 690.19 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Alvin Frazier Meredith III | 0218 | 16,480.00 | 18,000.00 | 34,480.00 | (21,180.96) | (11,173.91) | 2,125.13 | 93.84% | 725.73 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Ana Subida | 0379 | 30,978.00 | - | 30,978.00 | (687.48) | (28,381.23) | 1,909.29 | 93.84% | 652.02 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Barbara Bohn / interpleader | 0014B | 141,877.00 | - | 141,877.00 | (40,064.00) | (93,068.61) | 8,744.39 | 93.84% | 2,986.17 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Bill Coles | 0410 | - | - | - | - | - | - | N/A | - | N/A | |
| American Pension Services as Administrator for the Benefit of Brent Haynes Goodsell, Haynes Brent Goodsell, and Sherri T. Goodsell | 0288B | 431,594.00 | 13,000.00 | 444,594.00 | - | (417,192.06) | 27,401.94 | 93.84% | 9,357.66 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Dale A. Kehl | 0375 | 205,830.00 | 200,000.00 | 405,830.00 | (51,906.78) | (328,910.44) | 25,012.78 | 93.84% | 8,541.77 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Darren S. King / interpleader | 0230B | 32,888.00 | - | 32,888.00 | (7,730.23) | (23,130.76) | 2,027.01 | 93.84% | 692.22 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Donald Atkinson | 0330B | 34,730.00 | - | 34,730.00 | (8,527.70) | (24,061.76) | 2,140.54 | 93.84% | 730.99 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Dorothy B. Morley | 0350 | 2,201.00 | - | 2,201.00 | (1,314.78) | (750.56) | 135.66 | 93.84% | 46.33 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Evan Buchanan / interpleader | 0561 | 45,760.00 | - | 45,760.00 | (45,000.00) | - | 760.00 | 98.34% | - | 98.34% | |
| American Pension Services as Administrator for the Benefit of Francis M. Campbell / interpleader | 0206 | 45,749.00 | - | 45,749.00 | - | (42,929.32) | 2,819.68 | 93.84% | 962.91 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Fred B. Andes | 0041 | 48,979.00 | - | 48,979.00 | (13,860.00) | (32,100.25) | 3,018.75 | 93.84% | 1,030.89 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Gerille G. Lyon / interpleader | 0312 | - | 5,000.00 | 5,000.00 | (474.38) | (4,217.45) | 308.17 | 93.84% | 105.24 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Gloria S. Atienza | 0376 | 5,511.00 | - | 5,511.00 | (11,106.00) | - | (5,595.00) | 201.52% | - | 201.52% | |
| American Pension Services as Administrator for the Benefit of Herb D. Waite / interpleader | 0326 | 141,104.00 | - | 141,104.00 | (141,049.41) | - | 54.59 | 99.96% | - | 99.96% | |
| American Pension Services as Administrator for the Benefit of James B. Mayfield | 0134B | 163,712.00 | - | 163,712.00 | (18,174.92) | (135,446.92) | 10,090.16 | 93.84% | 3,445.75 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Jaren L. Davis | 0411 | - | 175,000.00 | 175,000.00 | - | (164,214.11) | - | - | - | - | Claim withdrawn |
| American Pension Services as Administrator for the Benefit of Jefferey R. Nelson | 0114B | 16,000.00 | - | 16,000.00 | (108.05) | (14,905.81) | 986.14 | 93.84% | 336.76 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Jeffery Todd Hummel --Roth IRA #11923 | 0423 - APS | - | 12,750.00 | 12,750.00 | (379.89) | (11,584.28) | 785.83 | 93.84% | 268.36 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Jeffery Todd Hummel --Traditional IRA #6785 | 0423 - APS | 43,085.00 | - | 43,085.00 | (370.25) | (40,059.27) | 2,655.48 | 93.84% | 906.83 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Jill Marsala | 0298 | 85,879.00 | 13,800.00 | 99,679.00 | (10,231.16) | (83,304.26) | 6,143.58 | 93.84% | 2,098.01 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Joann Froehling and Micheal Froehling | 0153B | 61,733.00 | - | 61,733.00 | (15,681.70) | (42,246.47) | 3,804.83 | 93.84% | 1,299.34 | 95.94% | |
| American Pension Services as Administrator for the Benefit of John Richard | 0310 | 13,220.00 | - | 13,220.00 | (3,513.22) | (8,891.98) | 814.80 | 93.84% | 278.25 | 95.94% | |
| American Pension Services as Administrator for the Benefit of John W. Davies | 0069 | 171,412.00 | 29,000.00 | 200,412.00 | (46,462.66) | (136,085.83) | 12,352.11 | 93.84% | 4,218.19 | 95.94% | |
| Davies, John W. | | | | | | (5,511.40) | | | | | |
| American Pension Services as Administrator for the Benefit of Jose Subida | 0378 | 67,904.00 | - | 67,904.00 | (950.42) | (62,768.41) | 4,185.17 | 93.84% | 1,429.22 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Karalean Cowley | 0133B | 43,272.00 | - | 43,272.00 | - | (40,604.99) | 2,667.01 | 93.84% | 910.77 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Kay Eileen Tolbert and Randall J Tolbert / interpleader | 0273B | 10,576.00 | - | 10,576.00 | (2,333.10) | (7,591.06) | 651.84 | 93.84% | 222.60 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Kenneth L. Noal | 0063 | - | 350,000.00 | 350,000.00 | (43,666.64) | (284,761.59) | 21,571.77 | 93.84% | 7,366.68 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Kory Stephensen | 0331B | 14,471.00 | - | 14,471.00 | - | (13,579.10) | 891.90 | 93.84% | 304.58 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Leda E. King and Raymond C. King | 0091B | 11,111.00 | - | 11,111.00 | (3,440.90) | (6,985.29) | 684.81 | 93.84% | 233.86 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Linda Youd / interpleader | 0122-1B | 46,073.00 | - | 46,073.00 | (4,076.14) | (39,157.21) | 2,839.65 | 93.84% | 969.73 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Ludene J. Moon | 0161 | 36,199.00 | - | 36,199.00 | (9,066.78) | (24,901.14) | 2,231.08 | 93.84% | 761.91 | 95.94% | |

Management Solutions, Inc., Receivership

Class 5: Investor Claims

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|----------------------|---------------|
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| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
|---|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|------------------|
| American Pension Services as Administrator for the Benefit of Marie A. Cannon | 0283B | 33,567.00 | - | 33,567.00 | (8,400.00) | (23,098.14) | 2,068.86 | 93.84% | 706.51 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Nenetie E Pagsuyoin | 0385 | 79,569.00 | - | 79,569.00 | (12,046.44) | (62,618.43) | 4,904.13 | 93.84% | 1,674.74 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Nila Sarmiento | 0440 | 19,268.00 | 6,000.00 | 25,268.00 | (3,881.84) | (19,828.80) | 1,557.36 | 93.84% | 531.83 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Ora Mae B. May | 0065B | 43,589.00 | - | 43,589.00 | (10,843.24) | (30,059.21) | 2,686.55 | 93.84% | 917.45 | 95.94% | |
| American Pension Services as Administrator for the Benefit of R. Fred Pehrson | 0029-1B | 33,437.00 | - | 33,437.00 | (9,333.45) | (22,042.71) | 2,060.84 | 93.84% | 703.77 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Randy Hall Bowler / Interpleader | 0223 | 64,017.00 | - | 64,017.00 | (27,880.00) | (32,191.40) | 3,945.60 | 93.84% | 1,347.41 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Richard King | 0484 | 18,148.00 | - | 18,148.00 | (4,395.98) | (12,633.49) | 1,118.53 | 93.84% | 381.98 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Roger L. Kehl | 0432 | 205,830.00 | 150,000.00 | 355,830.00 | (53,433.45) | (280,465.46) | 21,931.09 | 93.84% | 7,489.38 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Ronald Tee Branca | 0143B | - | 81,000.00 | 81,000.00 | (3,474.20) | (72,533.48) | 4,992.32 | 93.84% | 1,704.86 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Rosalinda V. Luz | 0314 | 5,144.00 | - | 5,144.00 | (1,983.45) | (2,843.51) | 317.04 | 93.84% | 108.27 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Stanley Eugene Peay | 0043 | 123,969.00 | - | 123,969.00 | (30,216.55) | (86,111.79) | 7,640.66 | 93.84% | 2,609.26 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Stephen Andrew Jazwa | 0401 | - | - | - | - | - | - | N/A | - | N/A | Not MSI related. |
| American Pension Services as Administrator for the Benefit of Ted Charles Barbee | 0394 | 56,618.00 | - | 56,618.00 | (1,219.22) | (51,909.21) | 3,489.57 | 93.84% | 1,191.67 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Teri Lynn Hummel -- Roth IRA #11922 | 0422 - APS | - | 13,750.00 | 13,750.00 | (507.71) | (12,394.83) | 847.46 | 93.84% | 289.40 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Teri Lynn Hummel -- Traditional IRA #6786 | 0422 - APS | 48,027.00 | - | 48,027.00 | (35.25) | (45,031.67) | 2,960.08 | 93.84% | 1,010.86 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Thayne Garland Brower | 0294 | 15,972.00 | - | 15,972.00 | (4,478.55) | (10,509.04) | 984.41 | 93.84% | 336.17 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Ty Gordon Goodsell | 0289 | 17,002.00 | 7,100.00 | 24,102.00 | - | (22,616.51) | 1,485.49 | 93.84% | 507.29 | 95.94% | |
| American Pension Services as Administrator for the Benefit of Vaughn Michael Epperson | 0123B | - | 11,192.70 | 11,192.70 | (320.85) | (10,182.00) | 689.85 | 93.84% | 235.58 | 95.94% | |
| Anderson Family Trust (Anthon E. Anderson) | 0084 | - | 300,000.00 | 300,000.00 | (8,407.53) | (273,102.38) | 18,490.09 | 93.84% | 6,314.30 | 95.94% | |
| Anderson, Jay M. | 0027 | - | 50,000.00 | 50,000.00 | (2,916.70) | (44,001.62) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Anderson, John W. and Peggy J. | 0141 | - | - | - | - | - | - | N/A | - | N/A | Recorded TIC. |
| Anderson, Kim W. | 0493 | 14,119.00 | 208,191.63 | 222,310.63 | (24,942.36) | (183,666.46) | 13,701.81 | 93.84% | 4,679.12 | 95.94% | Updated Amounts. |
| Anderson, Tara | 0332 | 28,501.00 | - | 28,501.00 | - | (26,744.38) | 1,756.62 | 93.84% | 599.88 | 95.94% | |
| Atkinson, Donald and Cathy | 0330A | 71,373.00 | - | 71,373.00 | (109.38) | (66,864.64) | 4,398.98 | 93.84% | 1,502.24 | 95.94% | |
| Ayre, John Randolph or John Rudolph Ayre Sr. Rev. Trust | 0174 | 43,235.00 | - | 43,235.00 | (11,606.52) | (28,963.75) | 2,664.73 | 93.84% | 910.00 | 95.94% | |
| B.C. Warner Investments, L.C. | 0510 | 13,479,857.10 | 3,762,920.63 | 17,242,777.73 | (8,388,464.07) | (7,791,578.69) | 1,062,734.97 | 93.84% | 362,919.97 | 95.94% | |
| Bailey, Tyler or Krista | 0204-1 | 114,820.00 | - | 114,820.00 | (22,192.14) | (85,551.09) | 7,076.77 | 93.84% | 2,416.69 | 95.94% | |
| Bailey, Tyler or Krista | 0453 | - | - | - | - | - | - | N/A | - | N/A | Duplicate - 0204 |
| Baker, Thurn J. | 0044 | 466,411.00 | 180,000.00 | 646,411.00 | (133,319.19) | (473,251.15) | 39,840.66 | 93.84% | 13,605.44 | 95.94% | |
| Baledge, Les R. | 0184 | 245,000.00 | - | 245,000.00 | (122,500.00) | (107,399.76) | 15,100.24 | 93.84% | 5,156.68 | 95.94% | |
| Ballstaedt, Noel Taylor and Linda Sue | 0127 | - | 100,000.00 | 100,000.00 | (2,921.41) | (90,915.23) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Bank of Utah Custodian for the Lloyd Alma Mansell Self-Directed IRA | 0160 | - | 250,000.00 | 250,000.00 | (140,836.30) | (93,755.29) | 15,408.41 | 93.84% | 5,261.92 | 95.94% | |
| Bank of Utah, custodian for the Dave Mansell Self-Directed IRA | 0042 | - | 265,000.00 | 265,000.00 | (142,781.15) | (105,885.94) | 16,332.91 | 93.84% | 5,577.63 | 95.94% | |
| Barbee, Gloria | 0155 | 58,300.00 | - | 58,300.00 | (9,911.70) | (44,795.06) | 3,593.24 | 93.84% | 1,227.08 | 95.94% | |
| Barfield, Karen | 0485 | 284,769.00 | - | 284,769.00 | - | (267,217.65) | 17,551.35 | 93.84% | 5,993.72 | 95.94% | |
| Barlow Corporation | 0464 | - | 1,340,000.00 | 1,340,000.00 | (186,514.58) | (1,070,896.36) | 82,589.06 | 93.84% | 28,203.85 | 95.94% | |
| Barlow, Douglas or Susan | 0281 | 20,917.00 | - | 20,917.00 | (9,588.75) | (10,039.06) | 1,289.19 | 93.84% | 440.25 | 95.94% | |
| Barney, Ferrill or Joann | 0037 | 103,440.00 | - | 103,440.00 | - | (97,064.62) | 6,375.38 | 93.84% | 2,177.17 | 95.94% | |
| Barnwell, Robert and Wanda | 0053 | 250,000.00 | - | 250,000.00 | (25,000.00) | (209,591.59) | 15,408.41 | 93.84% | 5,261.92 | 95.94% | |
| Barrett, Dustin | 0337 | 39,308.00 | - | 39,308.00 | (5,000.00) | (31,885.31) | 2,422.69 | 93.84% | 827.34 | 95.94% | Updated Amounts. |
| Bart C Warner, Trustee of the Bart C Warner Revocable Trust | 0515 | 98,050.00 | - | 98,050.00 | (5,191.01) | (86,815.81) | 6,043.18 | 93.84% | 2,063.72 | 95.94% | |
| Bart C Warner, Trustee of the Bart C Warner Revocable Trust | 0524 | 436,473.00 | - | 436,473.00 | (39,941.04) | (369,630.54) | 26,901.42 | 93.84% | 9,186.74 | 95.94% | |
| Bart C. Warner Revocable Trust | 0513 | 89,198.00 | - | 89,198.00 | (22,638.81) | (61,061.59) | 5,497.60 | 93.84% | 1,877.41 | 95.94% | Assigned. |
| Bart C. Warner Revocable Trust | 0514 | - | 1,000,000.00 | 1,000,000.00 | (52,266.89) | (886,099.48) | 61,633.63 | 93.84% | 21,047.65 | 95.94% | Assigned. |
| Bart C. Warner Revocable Trust / Bart Warner | 0512 | 11,475,035.86 | - | 11,475,035.86 | (951,028.36) | (9,816,759.40) | 707,248.10 | 93.84% | 241,522.54 | 95.94% | |
| Batchelor, Gary N. or Verla Kay | 0149 | 177,034.00 | 25,000.00 | 202,034.00 | (31,298.14) | (158,283.77) | 12,452.09 | 93.84% | 4,252.34 | 95.94% | |
| Batchelor, Kiel | 0182 | 37,792.00 | - | 37,792.00 | - | (35,462.74) | 2,329.26 | 93.84% | 795.43 | 95.94% | |
| Bateman, Jeff or Doni | 0569 | 276,030.00 | - | 276,030.00 | (87,266.55) | (171,750.72) | 17,012.73 | 93.84% | 5,809.78 | 95.94% | |

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Class 5: Investor Claims

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| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
|---|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|------------------|
| Beauchat, Larry A. | 0137 | 88,933.00 | - | 88,933.00 | (60,800.02) | (22,651.72) | 5,481.26 | 93.84% | 1,871.83 | 95.94% | |
| Bennett, Jeffery S. or Lori N. | 0070 | 42,026.00 | - | 42,026.00 | (5,183.86) | (34,251.93) | 2,590.21 | 93.84% | 884.54 | 95.94% | |
| Benson, Billee or Dwayne | 0589A | - | 55,000.00 | 55,000.00 | (38,637.92) | (12,972.23) | 3,389.85 | 93.84% | 1,157.62 | 95.94% | Late filed. |
| Beutcare, LLC | 0058 | - | 197,000.00 | 197,000.00 | (2,824.56) | (182,033.62) | 12,141.82 | 93.84% | 4,146.38 | 95.94% | |
| Bishop, Kay | 0170 | 205,003.00 | 100,000.00 | 305,003.00 | (38,593.60) | (247,610.96) | 18,798.44 | 93.84% | 6,419.59 | 95.94% | |
| Bohn, Barbara | 0014A | - | - | - | (3,160.39) | - | (3,160.39) | N/A | - | N/A | |
| Bohn, Eugene E. | 0013 | 212,827.00 | 13,600.00 | 226,427.00 | (78,745.10) | (133,726.38) | 13,955.52 | 93.84% | 4,765.76 | 95.94% | |
| Bowler, Cody or Judith | 0225 | 19,868.00 | - | 19,868.00 | (3,683.22) | (14,960.24) | 1,224.54 | 93.84% | 418.12 | 95.94% | |
| Bowler, Randy H. or Claudia E. | 0224 | 56,910.00 | - | 56,910.00 | (17,939.89) | (35,462.54) | 3,507.57 | 93.84% | 1,197.82 | 95.94% | |
| Bowler, Randy Lynn and Haylie M. | 0231 | 37,388.00 | - | 37,388.00 | (6,716.77) | (28,366.87) | 2,304.36 | 93.84% | 786.93 | 95.94% | |
| Boyd Summerhays, LC | 0199-0202 | 1,626,313.54 | 500,000.00 | 2,126,313.54 | (602,119.97) | (1,393,141.15) | 131,052.42 | 93.84% | 44,753.91 | 95.94% | |
| Boyd, Michael | 0308 | 27,038.00 | - | 27,038.00 | (3,987.39) | (13,384.16) | 1,666.45 | 93.84% | 569.09 | 95.94% | |
| Bradford, Henry or Trudy | 0146 | 245,050.00 | - | 245,050.00 | (70,000.00) | (159,946.68) | 15,103.32 | 93.84% | 5,157.73 | 95.94% | |
| Bradshaw, Carlan | 0085 | 198,838.00 | - | 198,838.00 | (46,666.55) | (139,916.34) | 12,255.11 | 93.84% | 4,185.08 | 95.94% | |
| Bradshaw, Dean (IRA) | 0507 | - | 12,000.00 | 12,000.00 | - | (11,260.40) | 739.60 | 93.84% | 252.57 | 95.94% | |
| Bradshaw, Dean or Christie | 0505 | 2,982,807.00 | - | 2,982,807.00 | (589,401.89) | (2,209,563.89) | 183,841.22 | 93.84% | 62,781.08 | 95.94% | |
| Bradshaw, Diane | 0059 | 198,838.00 | 200,000.00 | 398,838.00 | (85,333.39) | (288,922.78) | 24,581.83 | 93.84% | 8,394.60 | 95.94% | |
| Branca, Ronald Tee | 0143A | - | 10,000.00 | 10,000.00 | (306.22) | (9,077.44) | 616.34 | 93.84% | 210.48 | 95.94% | |
| Brand Force, Inc. - c/o Bob Fotheringham | 0436 | 53,877.00 | 4,825.50 | 58,702.50 | (18,644.59) | (36,439.86) | 3,618.05 | 93.84% | 1,235.55 | 95.94% | |
| Briggs, Brooks or Jenny Winkle | 0333 | 30,116.00 | - | 30,116.00 | (6,077.50) | (22,182.34) | 1,856.16 | 93.84% | 633.87 | 95.94% | |
| Brown, Katherine Anne, Logan, Don, Trustees of P&K Brown Family Trust | 0542A | - | - | - | - | - | - | N/A | - | N/A | |
| Brown, Kenneth and Karin | 0236B | 543,483.00 | - | 543,483.00 | (163,333.45) | (346,652.72) | 33,496.83 | 93.84% | 11,439.04 | 95.94% | |
| Brown, Kenneth N | 0236C | 213,718.00 | 55,000.00 | 268,718.00 | (60,408.66) | (191,747.27) | 16,562.07 | 93.84% | 5,655.89 | 95.94% | |
| Buehner, Gary or Susan | 0311 | 86,468.00 | - | 86,468.00 | (23,899.94) | (57,238.72) | 5,329.34 | 93.84% | 1,819.95 | 95.94% | |
| Bullock, Milton | 0109 | 32,319.00 | - | 32,319.00 | (7,179.20) | (23,147.86) | 1,991.94 | 93.84% | 680.24 | 95.94% | |
| Burns, Barclay | 0339a | 1,260,115.50 | - | 1,260,115.50 | (418,234.25) | (764,215.76) | 77,665.49 | 93.84% | 26,522.47 | 95.94% | |
| Burns, Cheryl | 0339b | 1,260,115.50 | - | 1,260,115.50 | (418,234.25) | (764,215.76) | 77,665.49 | 93.84% | 26,522.47 | 95.94% | |
| Bush, Brady or Leah | 0118 | - | - | - | - | - | - | N/A | - | N/A | Duplicate - 0582 |
| Call, Eran or Katherine G. | 0039 | 1,158,099.00 | 30,000.00 | 1,188,099.00 | (300,452.79) | (814,419.36) | 73,226.85 | 93.84% | 25,006.69 | 95.94% | |
| Cannon, Marie A. and Joseph D. | 0283A | 6,263.00 | - | 6,263.00 | (1,012.54) | (4,864.45) | 386.01 | 93.84% | 131.82 | 95.94% | |
| Cappaert, Robert B. (President of Company) | 0028 | 166,910.38 | - | 166,910.38 | (46,666.55) | (109,956.54) | 10,287.29 | 93.84% | 3,513.07 | 95.94% | |
| Carlson, Sue | 0238 | - | 140,000.00 | 140,000.00 | (66,593.75) | (64,777.54) | 8,628.71 | 93.84% | 2,946.67 | 95.94% | |
| Carson, Scott or Linda | 0157 | 4,176,300.00 | - | 4,176,300.00 | (779,239.87) | (3,139,659.60) | 257,400.53 | 93.84% | 87,901.31 | 95.94% | |
| Caughlin, Michael | 0587 | 263,546.00 | - | 263,546.00 | (77,531.60) | (169,771.10) | 16,243.30 | 93.84% | 5,547.03 | 95.94% | |
| Chaplin-Lee, Dagmar | 0542B | - | - | - | - | - | - | N/A | - | N/A | |
| Christensen, James M. or Leslee P. | 0279 | 29,343.00 | - | 29,343.00 | (19,853.44) | (7,681.04) | 1,808.52 | 93.84% | 617.61 | 95.94% | |
| Christensen, Owen K. or Edna J. | 0210 | 245,763.00 | 115,000.00 | 360,763.00 | (78,225.44) | (260,302.43) | 22,235.13 | 93.84% | 7,593.21 | 95.94% | |
| Christensen, Perry O. or Carolyn M. | 0209 | 443,888.00 | - | 443,888.00 | (104,971.27) | (311,558.30) | 27,358.43 | 93.84% | 9,342.80 | 95.94% | |
| Clawson, Junius Jackson | 0282 | - | 668,447.18 | 668,447.18 | (209,166.63) | (418,081.72) | 41,198.83 | 93.84% | 14,069.25 | 95.94% | |
| Clawson, R. Dave | 0167 | - | 50,000.00 | 50,000.00 | (1,866.69) | (45,051.63) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Clawson, Truman F. | 0433a | - | 449,485.00 | 449,485.00 | (77,997.45) | (343,784.16) | 27,703.39 | 93.84% | 9,460.60 | 95.94% | |
| CML, LLC | 0262 | 105,521.00 | - | 105,521.00 | (99,813.63) | - | 5,707.37 | 94.59% | 1,424.70 | 95.94% | |
| Coffman, Samuel and Peggy | 0334 | 151,274.00 | - | 151,274.00 | - | (141,950.43) | 9,323.57 | 93.84% | 3,183.97 | 95.94% | |
| Coles, Bill E. | 0097 | - | 82,000.00 | 82,000.00 | (4,406.95) | (72,539.09) | 5,053.96 | 93.84% | 1,725.91 | 95.94% | |
| Connie J. Tolbert Trust | 0101 | 275,848.00 | 50,000.00 | 325,848.00 | (65,885.50) | (239,879.31) | 20,083.19 | 93.84% | 6,858.33 | 95.94% | |
| Conrad, Bradley D. or Brooke | 0263 | - | 4,000.00 | 4,000.00 | (5.65) | (3,747.82) | 246.53 | 93.84% | 84.19 | 95.94% | |
| Conrad, David or Jill | 0266 | 79,404.00 | 270,000.00 | 349,404.00 | (39,753.49) | (288,115.47) | 21,535.04 | 93.84% | 7,354.14 | 95.94% | |
| Contract Index | 0217 | 61,859.00 | - | 61,859.00 | (9,333.45) | (48,712.96) | 3,812.59 | 93.84% | 1,301.98 | 95.94% | |
| Cook, Gregory or Richele | 0309 | - | 30,000.00 | 30,000.00 | (3,613.16) | (24,537.83) | 1,849.01 | 93.84% | 631.43 | 95.94% | |
| Cowley, Karlean Neilson | 0133A | 13,142.00 | - | 13,142.00 | (9,247.01) | (3,085.00) | 809.99 | 93.84% | 276.61 | 95.94% | |

Management Solutions, Inc., Receivership
Class 5: Investor Claims

| | |
|----------------------|---------------|
| Current Distribution | Rising Tide % |
| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
|---|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|---------------|
| Cox, Burton and Mary Ann | 0138 | 47,169.00 | - | 47,169.00 | (8,320.00) | (35,941.80) | 2,907.20 | 93.84% | 992.80 | 95.94% | |
| Cox, Mike | 0435 | - | 125,000.00 | 125,000.00 | - | (117,295.80) | 7,704.20 | 93.84% | 2,630.95 | 95.94% | |
| Crandall, Lance | 0572 | 11,981.00 | - | 11,981.00 | (2,767.10) | (8,475.47) | 738.43 | 93.84% | 252.17 | 95.94% | |
| Curtis, Greg or Connie | 0023 | 5,967.00 | - | 5,967.00 | (4,000.00) | (1,599.23) | 367.77 | 93.84% | 125.59 | 95.94% | |
| Daley, Scott and Ellen | 0179 | 59,566.00 | 31,394.00 | 90,960.00 | (18,797.00) | (66,556.81) | 5,606.19 | 93.84% | 1,914.49 | 95.94% | |
| Dalley, Aaron or Amy | 0055 | 13,732.00 | - | 13,732.00 | (4,081.62) | (8,804.03) | 846.35 | 93.84% | 289.02 | 95.94% | |
| Darrell L. Deem Trust | 0566 | 1,063,870.00 | 332,000.00 | 1,395,870.00 | (1,177,711.92) | (132,125.55) | 86,032.53 | 93.84% | 29,379.78 | 95.94% | |
| Davidson, Brent and Kelli | 0222 | 42,884.00 | - | 42,884.00 | (13,139.64) | (27,101.26) | 2,643.10 | 93.84% | 902.61 | 95.94% | |
| Davidson, Craig E. | 0086 | 29,507.00 | - | 29,507.00 | (6,161.40) | (21,526.98) | 1,818.62 | 93.84% | 621.05 | 95.94% | |
| Davidson, Parker or Kate | 0093 | 20,583.00 | 14,000.00 | 34,583.00 | (4,626.63) | (27,824.89) | 2,131.48 | 93.84% | 727.90 | 95.94% | |
| Dean Bradshaw Design 401(k) Profit Sharing Plan | 0506 | 380,263.00 | - | 380,263.00 | - | (356,826.01) | 23,436.99 | 93.84% | 8,003.64 | 95.94% | |
| Deem Realty Funding, Inc. (Darrel L Deem) | 0564 | 460,147.02 | 982,015.00 | 1,442,162.02 | (1,320,818.98) | (32,457.36) | 88,885.68 | 93.84% | 30,354.12 | 95.94% | |
| Deem, Darrell L. or Deem Investment Co | 0559 | 502,828.00 | - | 502,828.00 | (87,498.86) | (384,338.03) | 30,991.11 | 93.84% | 10,583.34 | 95.94% | |
| Deem, Darrell L. or Var Char Trust | 0560 | 835,088.00 | 130,000.00 | 965,088.00 | (133,642.00) | (771,964.12) | 59,481.88 | 93.84% | 20,312.84 | 95.94% | |
| Deem, David M and Jennifer B | 0502 | 74,796.00 | 170,000.00 | 244,796.00 | (44,353.49) | (185,354.84) | 15,087.67 | 93.84% | 5,152.38 | 95.94% | |
| Deem, David M. - IRA Services Trust Company (Account # IRA263138) | 0502A | - | 70,189.00 | 70,189.00 | - | (65,863.00) | 4,326.00 | 93.84% | 1,477.31 | 95.94% | |
| Deem, Jeffery D. and Jacqui C. | 0233 | 560,865.00 | 177,377.09 | 738,242.09 | (136,077.49) | (556,664.06) | 45,500.54 | 93.84% | 15,538.26 | 95.94% | |
| Deem, Jennifer B. - IRA Services Trust Company (Account # IRA263126) | 0502B | - | 30,086.00 | 30,086.00 | - | (28,231.69) | 1,854.31 | 93.84% | 633.24 | 95.94% | |
| Deem, Kristen Beth | 0541 | - | 88,142.00 | 88,142.00 | - | (82,709.49) | 5,432.51 | 93.84% | 1,855.18 | 95.94% | |
| Desert Mountain Associates, LLC | 0500 | 844,116.72 | - | 844,116.72 | (233,333.10) | (558,757.64) | 52,025.98 | 93.84% | 17,766.68 | 95.94% | |
| Douglas, Todd Alan or Leanne | 0158 | 92,526.00 | 420,000.00 | 512,526.00 | (147,897.19) | (333,039.97) | 31,588.84 | 93.84% | 10,787.47 | 95.94% | |
| Douthitt, Sam and Carol | 0576 | 1,211.00 | - | 1,211.00 | (8,051.34) | - | (6,840.34) | 664.85% | - | 664.85% | |
| Dunford, Judy | 0241 | 100,041.00 | - | 100,041.00 | (16,315.05) | (77,560.06) | 6,165.89 | 93.84% | 2,105.63 | 95.94% | |
| Dunford, Kent and Carolyn | 0124 | - | 180,000.00 | 180,000.00 | (17,152.38) | (151,753.57) | 11,094.05 | 93.84% | 3,788.57 | 95.94% | |
| Dustin, Rockie or Carlee | 0369 | 241,140.00 | 50,000.00 | 291,140.00 | (44,872.51) | (228,323.48) | 17,944.01 | 93.84% | 6,127.81 | 95.94% | |
| Edgin, Gordon R., Trustee, Ray Edgin Irrevocable Trust | 0132 | 774,693.00 | - | 774,693.00 | - | (726,945.86) | 47,747.14 | 93.84% | 16,305.47 | 95.94% | |
| Edgin, Gordon Scott | 0501D | 14,542.00 | 20,000.00 | 34,542.00 | (16,615.16) | (15,797.89) | 2,128.95 | 93.84% | 727.03 | 95.94% | |
| Edgin, Jo-Ann M. | 0250 | - | 6,334.01 | 6,334.01 | - | (5,943.62) | 390.39 | 93.84% | 133.32 | 95.94% | |
| Edgin, Steven Russell | 0131 | - | 2,000.00 | 2,000.00 | - | (1,876.73) | 123.27 | 93.84% | 42.10 | 95.94% | |
| Edgin, Stuart C. and Brittny J. | 0300 | 4,377.00 | 5,400.00 | 9,777.00 | (2,700.00) | (6,474.41) | 602.59 | 93.84% | 205.78 | 95.94% | |
| ENT FCU F.B.O. Cheryl J. Edgin, Trad. IRA | 0130B | 53,799.00 | - | 53,799.00 | (10,314.50) | (40,168.67) | 3,315.83 | 93.84% | 1,132.34 | 95.94% | |
| ENT FCU F.B.O. Gordon R. Edgin SEP IRA | 0130A | 368,405.00 | - | 368,405.00 | (108,750.24) | (236,948.62) | 22,706.14 | 93.84% | 7,754.06 | 95.94% | |
| ENT FCU F.B.O. Gordon S. Edgin ROTH IRA | 0501B | - | 8,742.00 | 8,742.00 | (379.08) | (7,824.12) | 538.80 | 93.84% | 184.00 | 95.94% | |
| ENT FCU F.B.O. Gordon S. Edgin Trad. IRA | 0501A | 34,142.00 | - | 34,142.00 | (6,660.00) | (25,377.70) | 2,104.30 | 93.84% | 718.61 | 95.94% | |
| ENT FCU F.B.O. Shelly Karren Edgin ROTH IRA | 0501C | - | 3,942.00 | 3,942.00 | (145.23) | (3,553.81) | 242.96 | 93.84% | 82.97 | 95.94% | |
| Epperson, V. Michael | 0123A | - | 39,000.00 | 39,000.00 | (1,214.21) | (35,382.08) | 2,403.71 | 93.84% | 820.86 | 95.94% | |
| Cypress Credit Union for the benefit of Billee Benson acct #269675510 | 0589B | - | 8,400.00 | 8,400.00 | (1,512.00) | (6,370.28) | 517.72 | 93.84% | 176.80 | 95.94% | Late filed. |
| Equity Trust Company FBO Joyce Jones Acct #151724 | 0442c | - | 34,000.00 | 34,000.00 | - | (31,904.46) | 2,095.54 | 93.84% | 715.62 | 95.94% | |
| Equity Trust Company FBO Roy H. King | 0110B | 303,245.00 | - | 303,245.00 | (73,733.45) | (210,821.46) | 18,690.09 | 93.84% | 6,382.60 | 95.94% | |
| Equity Trust Company FBO Spencer Jones Acct #151725 | 0442b | - | 242,000.00 | 242,000.00 | - | (227,084.66) | 14,915.34 | 93.84% | 5,093.53 | 95.94% | |
| Eric D. Bishop, Inc. | 0368b | - | - | - | - | - | - | N/A | - | N/A | Recorded TIC. |
| Erickson, Robert and Gina | 0152 | 28,145.00 | 250,000.00 | 278,145.00 | (8,224.40) | (252,777.51) | 17,143.09 | 93.84% | 5,854.30 | 95.94% | |
| Escena Park TX3, LLC | 0533 | - | 2,700,000.00 | 2,700,000.00 | (219,524.62) | (2,314,064.58) | 166,410.80 | 93.84% | 56,828.66 | 95.94% | |
| ETC Custodian FBO Phillip May IRA - 142250 | 0168A | - | 31,000.00 | 31,000.00 | (4,448.79) | (24,640.57) | 1,910.64 | 93.84% | 652.47 | 95.94% | |
| Evans, Thurman Elliott or Rosemarie Winkel | 0142 | 45,968.00 | - | 45,968.00 | (9,494.34) | (33,640.49) | 2,833.17 | 93.84% | 967.51 | 95.94% | |
| Farley, Michael O. or Jody W. | 0444 | 81,835.00 | - | 81,835.00 | (19,072.31) | (57,718.90) | 5,043.79 | 93.84% | 1,722.44 | 95.94% | |
| Fidelity FBO Marianne P. Johns, Acc. No. 676271324 | 0251 | 213,132.00 | - | 213,132.00 | (133,544.29) | (66,451.61) | 13,136.10 | 93.84% | 4,485.93 | 95.94% | |
| FJL Properties, LLC | 0193 | - | - | - | - | - | - | N/A | - | N/A | Recorded TIC. |
| Flake, John J. | 0185 | 126,500.00 | - | 126,500.00 | (63,250.00) | (55,453.35) | 7,796.65 | 93.84% | 2,662.52 | 95.94% | |
| Fotheringham, Robert and Kathy | 0438 | 11,867.00 | - | 11,867.00 | (37,815.73) | - | (25,948.73) | 318.66% | - | 318.66% | |

Management Solutions, Inc., Receivership
Class 5: Investor Claims

| | |
|----------------------|---------------|
| Current Distribution | Rising Tide % |
| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | A | B | C | D | E | F | G | H | I | | |
|---|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|--------------------|
| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
| Fotheringham, Robert and Kathy - IRA 6436 | 0439 | 27,980.00 | 113,604.75 | 141,584.75 | (120,504.67) | (12,353.70) | 8,726.38 | 93.84% | 2,980.02 | 95.94% | |
| Fotheringham, Robert and Kathy - Roth IRA acct 7101 | 0437 | 503,765.00 | 103,790.94 | 607,555.94 | (113,507.48) | (456,602.58) | 37,445.88 | 93.84% | 12,787.63 | 95.94% | |
| Fountain Green, L.C. | 0226-1(B) | 1,397,718.04 | - | 1,397,718.04 | - | (1,311,571.60) | 86,146.44 | 93.84% | 29,418.69 | 95.94% | |
| Four-S, LLC | 0186 | 126,500.00 | - | 126,500.00 | (63,250.00) | (55,453.35) | 7,796.65 | 93.84% | 2,662.52 | 95.94% | |
| Froehling, Mike and Joann | 0153A | 220,825.00 | - | 220,825.00 | (211,709.06) | - | 9,115.94 | 95.87% | 153.54 | 95.94% | |
| Furcht, Emil | 0355 | - | 20,000.00 | 20,000.00 | (7,235.79) | (11,531.54) | 1,232.67 | 93.84% | 420.95 | 95.94% | |
| G&C Family, LLC | 0189 | 216,700.00 | - | 216,700.00 | (108,350.00) | (94,993.99) | 13,356.01 | 93.84% | 4,561.03 | 95.94% | |
| G&N Trust | 0087 | - | 50,000.00 | 50,000.00 | (19,756.56) | (27,161.76) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Gibbons, Carolyn R. | 0284 | 47,442.00 | 10,000.00 | 57,442.00 | (11,049.98) | (42,851.66) | 3,540.36 | 93.84% | 1,209.02 | 95.94% | |
| Gill, Camlin | 0208 | 10,000.00 | - | 10,000.00 | - | (9,383.66) | 616.34 | 93.84% | 210.48 | 95.94% | |
| Glasgow, Wayne C. or Dorothy J. | 0026 | 57,515.00 | - | 57,515.00 | (15,166.55) | (38,803.59) | 3,544.86 | 93.84% | 1,210.56 | 95.94% | |
| Goodfellow Housing Partnership, LTD | 0539 | - | - | - | - | - | - | N/A | - | N/A | Settled. |
| Goodman, Joseph and Joyce | 0045 | - | 50,000.00 | 50,000.00 | (2,250.71) | (44,667.61) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Goodsell, Brent Haynes or Sheri | 0288A | - | 152,800.00 | 152,800.00 | - | (143,382.38) | 9,417.62 | 93.84% | 3,216.08 | 95.94% | |
| Goodsell, Haynes Brent | 0290 | 25,226.00 | - | 25,226.00 | (927.00) | (22,744.23) | 1,554.77 | 93.84% | 530.95 | 95.94% | |
| Goodsell, Mckell | 0287 | - | 7,700.00 | 7,700.00 | - | (7,225.42) | 474.58 | 93.84% | 162.07 | 95.94% | |
| Gotberg, Richard or Cynthia A. | 0322 | 119,738.00 | - | 119,738.00 | - | (112,358.11) | 7,379.89 | 93.84% | 2,520.21 | 95.94% | |
| Green, Heber J. or Genti L. | 0221 | - | 10,000.00 | 10,000.00 | (1,112.75) | (8,270.91) | 616.34 | 93.84% | 210.48 | 95.94% | |
| Green, Randy Jay or Penelope (Penny) | 0020 | - | 902,000.00 | 902,000.00 | (86,342.08) | (760,064.39) | 55,593.53 | 93.84% | 18,984.98 | 95.94% | |
| Greenwood Warehouse, L.C. | 0245 | 270,775.95 | - | 270,775.95 | (167,009.38) | (87,077.67) | 16,688.90 | 93.84% | 5,699.19 | 95.94% | |
| Hansen Properties | 0565 | 1,063,039.43 | - | 1,063,039.43 | (211,443.83) | (786,076.62) | 65,518.98 | 93.84% | 22,374.48 | 95.94% | |
| Hansen, Christian | 0552 | 40,917.00 | - | 40,917.00 | (10,121.01) | (28,274.13) | 2,521.86 | 93.84% | 861.20 | 95.94% | |
| Hansen, Eugene W | 0562 | 442,113.68 | - | 442,113.68 | (283,567.87) | (131,296.74) | 27,249.07 | 93.84% | 9,305.45 | 95.94% | |
| Hansen, James and Ethel | 0001 | 339,553.00 | - | 339,553.00 | (95,988.82) | (222,636.30) | 20,927.88 | 93.84% | 7,146.79 | 95.94% | |
| Hansen, Maryann Conrad or Stephen Conrad | 0254 | 12,343.00 | 15,000.00 | 27,343.00 | (6,336.03) | (19,321.72) | 1,685.25 | 93.84% | 575.51 | 95.94% | |
| Hansen, Sean | 0483 | - | - | - | - | - | - | N/A | - | N/A | |
| Harrison, Luke or Mariah | 0571 | 99,919.00 | - | 99,919.00 | (14,767.90) | (78,992.73) | 6,158.37 | 93.84% | 2,103.06 | 95.94% | |
| Hart, Darrell H. | 0323 | 44,342.00 | - | 44,342.00 | (13,573.40) | (28,035.64) | 2,732.96 | 93.84% | 933.30 | 95.94% | |
| Hartley, Gary L. or Karalee R. | 0342 | - | 35,000.00 | 35,000.00 | (11,122.95) | (21,719.87) | 2,157.18 | 93.84% | 736.67 | 95.94% | |
| Hartley, Jared P. or Valerie | 0340 | - | 20,000.00 | 20,000.00 | (17,378.78) | (1,388.55) | 1,232.67 | 93.84% | 420.95 | 95.94% | |
| Hatch, David or Veda R. | 0297 | - | - | - | - | - | - | N/A | - | N/A | Duplicate - 0582 |
| Haven J. Barlow Trust | 0467 | - | 200,000.00 | 200,000.00 | (32,623.45) | (155,049.82) | 12,326.73 | 93.84% | 4,209.53 | 95.94% | |
| Henry, Dan C. or Diane Byron | 0036 | 219,059.00 | 150,000.00 | 369,059.00 | (60,285.59) | (286,026.96) | 22,746.45 | 93.84% | 7,767.83 | 95.94% | |
| Hess, Claire B. | 0094 | 682,872.00 | - | 682,872.00 | (159,648.03) | (481,136.09) | 42,087.88 | 93.84% | 14,372.85 | 95.94% | |
| Hiatt, Taresa and Lynn | 0344 | 14,708.00 | - | 14,708.00 | (2,654.05) | (11,147.44) | 906.51 | 93.84% | 309.57 | 95.94% | |
| HMI Investments, LLC (Harold Irving) | 0067 | 100,000.00 | - | 100,000.00 | (23,333.45) | (70,503.19) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Holbrook Farms, LLC or Scott and Michelle Beeville, LLC or Holbrook J3, LLC | 0476 | 110,419.38 | - | 110,419.38 | (25,764.33) | (77,849.50) | 6,805.55 | 93.84% | 2,324.07 | 95.94% | |
| Holbrook, Annette G. | 0051 | - | 42,500.00 | 42,500.00 | (13,000.00) | (26,880.57) | 2,619.43 | 93.84% | 894.53 | 95.94% | |
| Holdaway, Jeff or Jamie | 0040 | 28,714.00 | - | 28,714.00 | (7,919.28) | (19,024.97) | 1,769.75 | 93.84% | 604.36 | 95.94% | |
| Horne, Colleen | 0278 | - | - | - | - | - | - | N/A | - | N/A | Combined with 0275 |
| Horne, Jonathon and Colleen | 0275 | - | 1,288,000.00 | 1,288,000.00 | (399,559.19) | (809,056.70) | 79,384.11 | 93.84% | 27,109.37 | 95.94% | |
| Houston Heights, LLC | 0582 | 887,865.00 | - | 887,865.00 | (334,277.65) | (498,865.01) | 54,722.34 | 93.84% | 18,687.47 | 95.94% | |
| Hummel, Jeffery T. and Teri L. | 0324A | 391,878.00 | 20,000.00 | 411,878.00 | (98,189.17) | (288,303.29) | 25,385.54 | 93.84% | 8,669.07 | 95.94% | |
| Hummel, Todd | 0115 | 7,809.00 | - | 7,809.00 | (2,187.05) | (5,140.65) | 481.30 | 93.84% | 164.36 | 95.94% | |
| Huston, Brandon Brian and Jessica Emily | 0066 | - | 40,000.00 | 40,000.00 | (5,496.16) | (32,038.49) | 2,465.35 | 93.84% | 841.91 | 95.94% | |
| Huston, Joshua Brian | 0165 | - | 3,500.00 | 3,500.00 | - | (3,284.28) | 215.72 | 93.84% | 73.67 | 95.94% | |
| IRA Services Trust Co - Roth IRA #258568 FBO Julie Poll | 0522a | - | 96,367.00 | 96,367.00 | - | (90,427.55) | 5,939.45 | 93.84% | 2,028.30 | 95.94% | |
| IRA Services Trust Co - Roth IRA #260322 FBO Karen Klomp | 0521b | - | 171,428.00 | 171,428.00 | - | (160,862.27) | 10,565.73 | 93.84% | 3,608.16 | 95.94% | |
| IRA Services Trust Co - Trad IRA #258647 FBO Julie Poll | 0522b | - | 46,570.00 | 46,570.00 | - | (43,699.72) | 2,870.28 | 93.84% | 980.19 | 95.94% | |
| IRA Services Trust Co. Roth IRA #222720 - FBO Darrell Deem | 0540 | - | 242,185.00 | 242,185.00 | - | (227,258.26) | 14,926.74 | 93.84% | 5,097.42 | 95.94% | |

Management Solutions, Inc., Receivership

Class 5: Investor Claims

| | |
|----------------------|---------------|
| Current Distribution | Rising Tide % |
| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
|---|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|------------------|
| IRA Services Trust Co. Roth IRA Acct #264519 FBO Jean Deem | 0520B | - | 52,100.00 | 52,100.00 | | (48,888.89) | 3,211.11 | 93.84% | 1,096.58 | 95.94% | |
| IRA Services Trust Co. Trad IRA #222719 - FBO Darrell Deem | 0549 | - | 177,375.00 | 177,375.00 | | (166,442.74) | 10,932.26 | 93.84% | 3,733.32 | 95.94% | |
| IRA Services Trust Co. Trad IRA #222719 - FBO Darrell Deem | 0563 | 1,497,090.00 | 601,000.00 | 2,098,090.00 | (609,522.93) | (1,359,254.17) | 129,312.90 | 93.84% | 44,159.87 | 95.94% | |
| IRA Services Trust Co. Trad IRA Acct #264507 FBO Jean Deem | 0520A | - | 41,700.00 | 41,700.00 | (2,200.00) | (36,929.88) | 2,570.12 | 93.84% | 877.68 | 95.94% | |
| IRA Services Trust Co., FBO Michael D. Workman | 0205 | 31,830.00 | - | 31,830.00 | - | (29,868.20) | 1,961.80 | 93.84% | 669.95 | 95.94% | |
| Irfred Park Investments, LLC | 0265 | 808,075.00 | - | 808,075.00 | (280,808.76) | (477,461.65) | 49,804.59 | 93.84% | 17,008.08 | 95.94% | |
| J.B. Beck Properties, LLC | 0530 | 85,300.67 | - | 85,300.67 | (35,000.00) | (45,043.28) | 5,257.39 | 93.84% | 1,795.38 | 95.94% | |
| Jacobson, Bradley | 0325 | 79,170.00 | 1,682.00 | 80,852.00 | (28,918.00) | (46,950.80) | 4,983.20 | 93.84% | 1,701.74 | 95.94% | Updated Amounts. |
| Jacobson, Laney | 0529 | 1,650.00 | - | 1,650.00 | - | (1,548.30) | 101.70 | 93.84% | 34.73 | 95.94% | |
| Jonathon H. Horne, MD PC Retirement Plan | 0113 | - | 400,000.00 | 400,000.00 | (74,000.04) | (301,346.51) | 24,653.45 | 93.84% | 8,419.06 | 95.94% | |
| Jones, Casey | 0374 | 41,784.00 | - | 41,784.00 | (40,849.44) | - | 934.56 | 97.76% | - | 97.76% | |
| Jones, Casey O Rollover IRA Account #155055 Equity Trust Company | 0235 | - | 212,500.00 | 212,500.00 | (3,764.85) | (195,638.00) | 13,097.15 | 93.84% | 4,472.63 | 95.94% | |
| Jones, Casey O Transfer Roth #155056 Equity Trust Company | 0234 | 50,184.00 | 10,000.00 | 60,184.00 | (5,155.11) | (51,319.53) | 3,709.36 | 93.84% | 1,266.73 | 95.94% | |
| Jones, Jeremy and Christine | 0353 | - | 25,000.00 | 25,000.00 | (9,094.23) | (14,364.93) | 1,540.84 | 93.84% | 526.19 | 95.94% | |
| Jones, Jeremy and Christine | 0360 | - | 50,000.00 | 50,000.00 | (3,160.02) | (43,758.30) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Jones, Jodean Hawkey | 0274 | 76,455.00 | - | 76,455.00 | (14,218.75) | (57,524.05) | 4,712.20 | 93.84% | 1,609.20 | 95.94% | |
| Jones, Larry L. | 0352 | - | 25,000.00 | 25,000.00 | (8,735.56) | (14,723.60) | 1,540.84 | 93.84% | 526.19 | 95.94% | |
| Jones, Robert or Barbara | 0145 | 31,577.00 | - | 31,577.00 | (6,066.55) | (23,564.24) | 1,946.21 | 93.84% | 664.63 | 95.94% | |
| Jones, Spencer V or Joyce M | 0442a | - | 300,000.00 | 300,000.00 | - | (281,509.91) | 18,490.09 | 93.84% | 6,314.30 | 95.94% | |
| Jorgensen, Amy | 0538B | 66,609.00 | - | 66,609.00 | - | (62,503.65) | 4,105.35 | 93.84% | 1,401.96 | 95.94% | |
| Jorgensen, Ken or Marilynne | 0183 | 984,356.00 | 115,000.00 | 1,099,356.00 | (80,774.98) | (950,823.72) | 67,757.30 | 93.84% | 23,138.86 | 95.94% | |
| Jorgensen, Max | 0048 | - | - | - | - | - | - | N/A | - | N/A | Recorded TIC. |
| Jorgensen, Sloan | 0538A | 127,163.00 | - | 127,163.00 | - | (119,325.48) | 7,837.52 | 93.84% | 2,676.49 | 95.94% | |
| JTGT Investments, LLC | 0260 | - | 25,000.00 | 25,000.00 | (3,109.00) | (20,350.16) | 1,540.84 | 93.84% | 526.19 | 95.94% | |
| JTLP Investments, LLC | 0271 | 1,193,872.02 | - | 1,193,872.02 | (329,466.55) | (790,822.80) | 73,582.67 | 93.84% | 25,128.21 | 95.94% | |
| K&M Painter Family Trust, Keith Painter, Trustee, Ida M. Painter (Wife) | 0092 | 141,521.71 | - | 141,521.71 | (32,078.32) | (100,720.89) | 8,722.50 | 93.84% | 2,978.70 | 95.94% | |
| KAK, L.C. | 0247 | - | 175,000.00 | 175,000.00 | - | (164,214.11) | 10,785.89 | 93.84% | 3,683.34 | 95.94% | |
| KAK, L.C. | 0248 | - | 75,000.00 | 75,000.00 | - | (70,377.48) | 4,622.52 | 93.84% | 1,578.57 | 95.94% | |
| Karin Nelson Brown Rev Trust | 0236A | 90,993.00 | 40,000.00 | 130,993.00 | (27,731.68) | (95,187.75) | 8,073.57 | 93.84% | 2,757.09 | 95.94% | |
| Kimball, Christopher G or Carolyn D | 0242 | 32,492.00 | 133,000.00 | 165,492.00 | (23,281.65) | (132,010.48) | 10,199.87 | 93.84% | 3,483.22 | 95.94% | |
| Kimball, Erik | 0450 | 42,697.00 | 75,000.00 | 117,697.00 | (15,829.28) | (94,613.63) | 7,254.09 | 93.84% | 2,477.24 | 95.94% | |
| Kimball, Gordon Richard | 0434 | 307,870.10 | 85,000.00 | 392,870.10 | (86,508.81) | (282,147.28) | 24,214.01 | 93.84% | 8,268.99 | 95.94% | |
| Kimball, Joyce or Lyn | 0451 | 429,910.35 | - | 429,910.35 | (214,172.53) | (189,240.88) | 26,496.94 | 93.84% | 9,048.61 | 95.94% | |
| King Kids Investments Co LLC or Terry C. King | 0117 | 348,105.00 | - | 348,105.00 | (71,333.28) | (255,316.75) | 21,454.97 | 93.84% | 7,326.79 | 95.94% | |
| King, Darren S. or Kerrie L. | 0230A | 8,392.00 | - | 8,392.00 | (1,719.41) | (6,155.36) | 517.23 | 93.84% | 176.63 | 95.94% | |
| King, Raymond or Leda | 0091A | 83,311.00 | 65,000.00 | 148,311.00 | (22,280.87) | (116,889.18) | 9,140.95 | 93.84% | 3,121.60 | 95.94% | |
| King, Roy | 0110A | 545,982.00 | 165,000.00 | 710,982.00 | (106,700.60) | (560,461.00) | 43,820.40 | 93.84% | 14,964.50 | 95.94% | |
| Kirkpatrick, Chris and Ashley | 0354 | - | 15,000.00 | 15,000.00 | (5,343.40) | (8,732.10) | 924.50 | 93.84% | 315.71 | 95.94% | |
| Klomp, Karen J. | 0521a | - | 100,000.00 | 100,000.00 | (18,127.00) | (75,709.64) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Kreek, LaRue S. (Lynette G. Moore, Client Representative) | 0349 | - | 183,230.76 | 183,230.76 | (53,720.07) | (118,217.51) | 11,293.18 | 93.84% | 3,856.58 | 95.94% | |
| L&H Investments, Inc. | 0232 | - | - | - | - | - | - | N/A | - | N/A | Recorded TIC. |
| Lake, Garth or Leslie | 0031 | 132,774.00 | - | 132,774.00 | (24,867.35) | (99,723.31) | 8,183.34 | 93.84% | 2,794.58 | 95.94% | |
| Lamping, Bradi or William J. | 0181 | 35,361.00 | - | 35,361.00 | (7,882.61) | (25,298.96) | 2,179.43 | 93.84% | 744.27 | 95.94% | |
| Lamping, Cameron | 0175 | 29,722.00 | - | 29,722.00 | - | (27,890.13) | 1,831.87 | 93.84% | 625.57 | 95.94% | |
| Lamping, Jeff or Amy | 0192 | 13,837.00 | - | 13,837.00 | - | (12,984.18) | 852.82 | 93.84% | 291.23 | 95.94% | |
| Larsen, Cindy B. | 0104-1(B) | - | 32,000.00 | 32,000.00 | (65.00) | (29,962.72) | 1,972.28 | 93.84% | 673.53 | 95.94% | |
| Larsen, Craig B. | 0196 | 1,848.00 | - | 1,848.00 | (46.44) | (1,687.66) | 113.90 | 93.84% | 38.90 | 95.94% | |
| Larsen, Kay P. or Cindy B. | 0104-1(A) | 127,577.00 | - | 127,577.00 | (156,028.65) | - | (28,451.65) | 122.30% | - | 122.30% | |
| Larsen, Mark | 0454 | 266,657.00 | 149,642.32 | 416,299.32 | (101,892.92) | (288,748.36) | 25,658.04 | 93.84% | 8,762.12 | 95.94% | |
| Larsen, Mark | 0491 | - | - | - | - | - | - | N/A | - | N/A | Duplicate - 0454 |

Management Solutions, Inc., Receivership

Class 5: Investor Claims

| | |
|----------------------|---------------|
| Current Distribution | Rising Tide % |
| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
|--|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|----------|
| | | | | | | | | | | | |
| Larsen, Travis C. | 0108 | 31,294.00 | 5,700.00 | 36,994.00 | (2,558.38) | (32,155.55) | 2,280.07 | 93.84% | 778.63 | 95.94% | |
| Las Vegas Distribution, LLC | 0473 | - | 400,000.00 | 400,000.00 | (240,719.45) | (134,627.10) | 24,653.45 | 93.84% | 8,419.06 | 95.94% | |
| Layton Romney Investments, LP (successor to MC Layton Investments, Ltd.) | 0463 | 1,726,612.45 | - | 1,726,612.45 | (658,148.02) | (962,047.04) | 106,417.39 | 93.84% | 36,341.13 | 95.94% | |
| Leavitt, Chad Driscoll or T. Cinnamon | 0176 | 993,952.00 | 560,000.00 | 1,553,952.00 | (159,121.14) | (1,299,055.16) | 95,775.70 | 93.84% | 32,707.04 | 95.94% | |
| Leavitt, Gary Lee and Dianne | 0211 | 1,478,428.51 | 500,000.00 | 1,978,428.51 | (224,892.06) | (1,631,598.72) | 121,937.73 | 93.84% | 41,641.27 | 95.94% | |
| Leavitt, Paul Arthur or Racqual Roine | 0177 | 880,219.00 | 385,000.00 | 1,265,219.00 | (137,282.41) | (1,049,956.55) | 77,980.04 | 93.84% | 26,629.89 | 95.94% | |
| Lee, Ginger aka Sybil Bohn aka SERVE International, LLC | 0573 | - | 9,315.00 | 9,315.00 | (6,700.00) | (2,040.88) | 574.12 | 93.84% | 196.06 | 95.94% | |
| Lee, Rick or Debbie | 0156 | 207,611.00 | - | 207,611.00 | (67,825.60) | (126,989.58) | 12,795.82 | 93.84% | 4,369.72 | 95.94% | |
| Lee, Scott | 0583 | 10,977.00 | - | 10,977.00 | (10,663.54) | - | 313.46 | 97.14% | - | 97.14% | |
| Lemmon, Evelyn | 0154 | 106,588.00 | - | 106,588.00 | (23,887.50) | (76,131.09) | 6,569.41 | 93.84% | 2,243.43 | 95.94% | |
| Leslie, Earl R. III | 0291 | 39,380.00 | - | 39,380.00 | (11,900.00) | (25,052.87) | 2,427.13 | 93.84% | 828.85 | 95.94% | |
| Lewis, Aaron or Danielle | 0082 | 100,421.63 | - | 100,421.63 | (24,489.37) | (69,742.91) | 6,189.35 | 93.84% | 2,113.64 | 95.94% | |
| Lewis, Robert or Vivian | 0151 | 37,349.00 | - | 37,349.00 | (8,720.95) | (26,326.10) | 2,301.95 | 93.84% | 786.10 | 95.94% | |
| Linda Sue Ballstaedt Family Trust | 0128 | - | 100,000.00 | 100,000.00 | (661.61) | (93,175.03) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Lloyd, Audrey | 0299 | 19,934.00 | - | 19,934.00 | (5,104.05) | (13,601.35) | 1,228.60 | 93.84% | 419.56 | 95.94% | |
| Lone Tree Land, LLC, or Whitear, Ronnie B or Christine W | 0452 | 100,000.00 | 67,000.00 | 167,000.00 | (30,638.42) | (126,068.76) | 10,292.82 | 93.84% | 3,514.96 | 95.94% | |
| Longview Partners | 0490 | 303,739.00 | - | 303,739.00 | (268,642.16) | (16,376.30) | 18,720.54 | 93.84% | 6,393.00 | 95.94% | |
| Lords, Nina Kimball | 0243 | 316,931.94 | - | 316,931.94 | (106,962.35) | (190,435.92) | 19,533.67 | 93.84% | 6,670.68 | 95.94% | |
| Lorna Gayle Phillips Trust | 0255 | 1,727,513.00 | 560,951.12 | 2,288,464.12 | (1,256,245.28) | (891,172.49) | 141,046.35 | 93.84% | 48,166.80 | 95.94% | |
| Losee, Ava | 0129 | 175,002.00 | 65,000.00 | 240,002.00 | (40,375.73) | (184,834.08) | 14,792.19 | 93.84% | 5,051.47 | 95.94% | |
| Luekenga, Richard | 0075 | - | - | - | - | - | - | N/A | - | N/A Duplicate - 0582 | |
| Lyon, Jeffery S. or Gerilee | 0301 | - | 40,000.00 | 40,000.00 | (4,485.00) | (33,049.65) | 2,465.35 | 93.84% | 841.91 | 95.94% | |
| Lyon, Wesley | 0073 | - | 50,000.00 | 50,000.00 | - | (46,918.32) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Mabey, Brad H. or Natalie A. | 0121 | 45,886.00 | 20,000.00 | 65,886.00 | (31,479.71) | (30,345.50) | 4,060.79 | 93.84% | 1,386.74 | 95.94% | |
| Maggard, Will | 0472 | 232,626.00 | - | 232,626.00 | (86,151.01) | (132,137.41) | 14,337.58 | 93.84% | 4,896.23 | 95.94% | |
| Mansell Ventures, LLC | 0050 | - | 163,000.00 | 163,000.00 | (5,489.31) | (147,464.41) | 10,046.28 | 93.84% | 3,430.77 | 95.94% | |
| Manship, Brian P. | 0536 | 48,958.00 | - | 48,958.00 | (8,468.73) | (37,471.81) | 3,017.46 | 93.84% | 1,030.45 | 95.94% | |
| Marion L. Conrad Trust | 0253 | 44,278.00 | - | 44,278.00 | (35,955.47) | (5,593.52) | 2,729.01 | 93.84% | 931.94 | 95.94% | |
| Matsumoto, Shawn Daniel or Gelie Rae Clement | 0537 | 44,062.00 | - | 44,062.00 | (6,854.05) | (34,492.25) | 2,715.70 | 93.84% | 927.40 | 95.94% | |
| May, Kevin or Leslie | 0074 | 173,189.00 | - | 173,189.00 | (26,104.12) | (136,410.61) | 10,674.27 | 93.84% | 3,645.23 | 95.94% | |
| May, Kim | 0303 | 191,757.00 | - | 191,757.00 | (172,416.21) | (7,522.11) | 11,818.68 | 93.84% | 4,036.03 | 95.94% | |
| May, Ora Mae B. | 0065A | 162,255.00 | - | 162,255.00 | (40,056.72) | (112,197.92) | 10,000.36 | 93.84% | 3,415.08 | 95.94% | |
| May, Phillip or Taci | 0168B | 12,618.00 | - | 12,618.00 | (1,895.95) | (9,944.36) | 777.69 | 93.84% | 265.58 | 95.94% | |
| Mayfield, James B. | 0134A | 90,935.00 | - | 90,935.00 | (27,495.21) | (57,835.14) | 5,604.65 | 93.84% | 1,913.96 | 95.94% | |
| Mayfield, Rosalind B. | 0371 | 425,783.00 | - | 425,783.00 | (154,201.17) | (245,339.28) | 26,242.55 | 93.84% | 8,961.73 | 95.94% | |
| McCune, Virginia L. | 0319 | - | 100,000.00 | 100,000.00 | (1,416.60) | (92,420.04) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| McDermott, C. Eugene and Mary Ann / Forest Hills / Pine Mountain | 0457 | 18,127,908.22 | - | 18,127,908.22 | (8,180,937.55) | (8,829,681.90) | 1,117,288.77 | 93.84% | 381,549.88 | 95.94% | |
| McGarry, Gwen J | 0336 | 49,116.00 | 20,000.00 | 69,116.00 | (10,206.26) | (54,649.87) | 4,259.87 | 93.84% | 1,454.73 | 95.94% | |
| McKean Enterprises (a/k/a McKean Apartments) | 0456 | 1,986,665.51 | - | 1,986,665.51 | (1,191,346.19) | (672,873.91) | 122,445.41 | 93.84% | 41,814.65 | 95.94% | |
| McWhorter, James and Carol | 0487- | 383,854.00 | - | 383,854.00 | - | (360,195.68) | 23,658.32 | 93.84% | 8,079.23 | 95.94% | |
| Medforte Research Group or Stewart L. Grow, President | 0543 | - | 445,000.00 | 445,000.00 | (195,000.00) | (222,573.04) | 27,426.96 | 93.84% | 9,366.20 | 95.94% | |
| Memmott, Larry and Shirley | 0577 | 223,534.00 | - | 223,534.00 | (56,933.45) | (152,823.34) | 13,777.21 | 93.84% | 4,704.86 | 95.94% | |
| Meredith, Jennifer | 0219 | - | 6,450.00 | 6,450.00 | (989.00) | (5,063.46) | 397.54 | 93.84% | 135.76 | 95.94% | |
| Messenger, Lois Ann | 0504 | 372,154.96 | 29,000.00 | 401,154.96 | (71,723.34) | (304,706.98) | 24,724.64 | 93.84% | 8,443.37 | 95.94% | |
| Metcalfe, John R and Kathy (The Metcalfe Family Trust-Jan 5, 2007) | 0008 | 56,380.00 | - | 56,380.00 | (11,050.00) | (41,855.10) | 3,474.90 | 93.84% | 1,186.66 | 95.94% | |
| Michael H. and Debbra M. Totten Trust | 0030 | - | - | - | - | - | - | N/A | - | N/A Duplicate - 0582 | |
| Miller, Mary Beth - Trustee - Pamela Buros Survivor's | 0570 | - | - | - | - | - | - | N/A | - | N/A Recorded TIC. | |
| Millet, Richard L. or Denna P. | 0162(a) | 688,444.12 | - | 688,444.12 | (196,048.42) | (449,964.39) | 42,431.31 | 93.84% | 14,490.13 | 95.94% | |
| Morgan, Nick and Faith | 0119 | - | 50,000.00 | 50,000.00 | (4,838.77) | (42,079.55) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Morgan, Nick and Faith | 0120 | - | 25,000.00 | 25,000.00 | (9,115.41) | (14,343.75) | 1,540.84 | 93.84% | 526.19 | 95.94% | |

Management Solutions, Inc., Receivership
Class 5: Investor Claims

| | |
|----------------------|---------------|
| Current Distribution | Rising Tide % |
| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | A | B | C | D | E | F | G | H | I | | |
|---|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|----------|
| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
| Morgan, Thomas M. | 0047 | - | 275,000.00 | 275,000.00 | (33,470.63) | (224,580.12) | 16,949.25 | 93.84% | 5,788.11 | 95.94% | |
| Morgan, Tom and Joann | 0046 | - | 250,000.00 | 250,000.00 | (44,902.42) | (189,689.17) | 15,408.41 | 93.84% | 5,261.92 | 95.94% | |
| Mountain West IRA, Inc., FBO IRA Account # 50455-01 | 0335 | 52,258.00 | - | 52,258.00 | (36,293.05) | (12,744.10) | 3,220.85 | 93.84% | 1,099.91 | 95.94% | |
| Munk, Don | 0089 | - | 1,000,000.00 | 1,000,000.00 | (183,333.26) | (755,033.11) | 61,633.63 | 93.84% | 21,047.65 | 95.94% | |
| Munk, Don | 0090 | - | 500,000.00 | 500,000.00 | (22,500.00) | (446,683.19) | 30,816.81 | 93.84% | 10,523.82 | 95.94% | |
| Nationwide Financial FBO John Aagard | 0035B | - | 50,000.00 | 50,000.00 | (829.12) | (46,089.20) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Nelson, Earlene V. or Bruce | 0038 | 177,162.00 | - | 177,162.00 | (32,229.05) | (134,013.81) | 10,919.14 | 93.84% | 3,728.85 | 95.94% | |
| Nelson, Jeffery or Cindy | 0114A | - | 29,000.00 | 29,000.00 | (4,531.15) | (22,681.47) | 1,787.38 | 93.84% | 610.39 | 95.94% | |
| Newer, Richard J. or Kristi F. | 0021 | 21,371.00 | - | 21,371.00 | (3,354.05) | (16,699.78) | 1,317.17 | 93.84% | 449.81 | 95.94% | |
| Niederee, Tom or Laurie | 0348 | 35,804.00 | 50,000.00 | 85,804.00 | (15,324.67) | (65,190.92) | 5,288.41 | 93.84% | 1,805.97 | 95.94% | |
| Nielsen, Hugh Clyde and Carol Suzanne | 0492-1 | 1,356,538.00 | - | 1,356,538.00 | (405,481.53) | (867,448.11) | 83,608.36 | 93.84% | 28,551.94 | 95.94% | |
| Noall Investment Properties, LLC | 0261 | 2,879,915.60 | 681,015.64 | 3,560,931.24 | (976,037.66) | (2,365,420.46) | 219,473.12 | 93.84% | 74,949.24 | 95.94% | |
| Noall, Alan and Sonia | 0264 | - | 150,000.00 | 150,000.00 | (51,646.19) | (89,108.77) | 9,245.04 | 93.84% | 3,157.14 | 95.94% | |
| Noodles & Beans, LLC | 0361 | 323,943.00 | 24,000.00 | 347,943.00 | (208,745.00) | (117,753.01) | 21,444.99 | 93.84% | 7,323.38 | 95.94% | |
| Ocean Opportunity, LLC | 0277 | - | 98,000.00 | 98,000.00 | (1,736.25) | (90,223.65) | 6,040.10 | 93.84% | 2,062.67 | 95.94% | |
| Ochoa, Adrian or Nancy | 0305 | 295,136.00 | - | 295,136.00 | (70,000.00) | (206,945.70) | 18,190.30 | 93.84% | 6,211.92 | 95.94% | |
| Oldroyd, William Bailey | 0079 | 2,454.00 | - | 2,454.00 | (1,334.55) | (968.20) | 151.25 | 93.84% | 51.65 | 95.94% | |
| Olsen Family Trust - Sarah Lee | 0049 | - | 60,000.00 | 60,000.00 | (9,425.00) | (46,876.98) | 3,698.02 | 93.84% | 1,262.86 | 95.94% | |
| Olsen, Wayne or Caleen | 0172 | 221,815.00 | - | 221,815.00 | (55,583.45) | (152,560.29) | 13,671.26 | 93.84% | 4,668.68 | 95.94% | |
| Orchard, Kirsti | 0272 | - | 100,000.00 | 100,000.00 | (65,043.74) | (28,792.90) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Osborne, Steven P. or Christine S. | 0080 | 47,442.00 | 50,000.00 | 97,442.00 | (16,520.88) | (74,915.42) | 6,005.70 | 93.84% | 2,050.92 | 95.94% | |
| Padilla, Virginia and Lisa Marie, Trustees of Padilla Family Trust | 0542C | - | - | - | - | - | - | N/A | - | N/A | |
| Payne, G. Barton | 0494 | - | 1,933,162.90 | 1,933,162.90 | (302,873.01) | (1,511,142.04) | 119,147.85 | 93.84% | 40,688.54 | 95.94% | |
| Pehrson, Reed Fred | 0029-1A | 7,832.00 | - | 7,832.00 | (2,333.45) | (5,015.84) | 482.71 | 93.84% | 164.84 | 95.94% | |
| Perkins Family Trust | 0586 | - | 120,000.00 | 120,000.00 | (27,866.67) | (84,737.29) | 7,396.04 | 93.84% | 2,525.72 | 95.94% | |
| Perkins, Bryce or Corrie | 0116 | 23,792.00 | - | 23,792.00 | (3,886.40) | (18,439.21) | 1,466.39 | 93.84% | 500.77 | 95.94% | |
| Perkins, Shawn | 0531 | 47,929.00 | - | 47,929.00 | (9,299.08) | (35,675.88) | 2,954.04 | 93.84% | 1,008.79 | 95.94% | |
| Petersen, Kurt F. and Jeny S. | 0135 | - | 50,000.00 | 50,000.00 | (7,854.07) | (39,064.25) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| Peterson, Francine Tuft | 0276 | 191,535.48 | - | 191,535.48 | (71,633.45) | (108,097.00) | 11,805.03 | 93.84% | 4,031.37 | 95.94% | |
| Peterson, John L. and Sandra S. | 0270 | 150,000.00 | - | 150,000.00 | (65,043.74) | (75,711.22) | 9,245.04 | 93.84% | 3,157.14 | 95.94% | |
| Peterson, Jonathan or Janae | 0306 | 14,391.00 | - | 14,391.00 | - | (13,504.03) | 886.97 | 93.84% | 302.90 | 95.94% | |
| Pfenning, Raymond John or Patricia Ann | 0302 | 72,466.00 | - | 72,466.00 | - | (67,999.66) | 4,466.34 | 93.84% | 1,525.24 | 95.94% | |
| Pheasant Wood, LLC | 0528 | 814,056.20 | - | 814,056.20 | (806,346.19) | - | 7,710.01 | 99.05% | - | 99.05% | |
| Phillips, John, Trustee for the John C Phillips Trust dated 9/23/1992 | 0227 | 1,394,755.00 | 2,278,160.01 | 3,672,915.01 | (2,827,798.58) | (618,741.35) | 226,375.08 | 93.84% | 77,306.23 | 95.94% | |
| Pingree, Anne C. | 0526 | 282,620.00 | 150,000.00 | 432,620.00 | (155,363.62) | (250,592.44) | 26,663.94 | 93.84% | 9,105.63 | 95.94% | |
| Pingree, J Frederick | 0448 | - | 100,000.00 | 100,000.00 | (6,542.74) | (87,293.90) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Pingree, John C. or Carmen B. | 0125 | 555,445.00 | 80,000.00 | 635,445.00 | (451,242.95) | (145,037.27) | 39,164.78 | 93.84% | 13,374.62 | 95.94% | |
| Pixton Family Irrevocable Trust | 0475 | 11,162.00 | - | 11,162.00 | - | (10,474.05) | 687.95 | 93.84% | 234.93 | 95.94% | |
| Preferred Income Partners IV, LLC | 0111 | - | 4,398,009.59 | 4,398,009.59 | (1,092,009.76) | (3,034,934.54) | 271,065.29 | 93.84% | 92,567.77 | 95.94% | |
| Preferred Income Partners IV, LLC | 0112 | - | - | - | - | - | - | N/A | - | N/A Combined with 0111. | |
| Queiroz Jr, Walter G. | 0052 | 367,438.00 | - | 367,438.00 | (273,768.28) | (71,023.18) | 22,646.54 | 93.84% | 7,733.71 | 95.94% | |
| R&G Jacobson Management, LTD | 0318 | 146,882.00 | - | 146,882.00 | (33,541.55) | (104,287.58) | 9,052.87 | 93.84% | 3,091.52 | 95.94% | |
| R.G. Hinckley Company, LLC | 0239 | 415,733.00 | 100,000.00 | 515,733.00 | (190,695.04) | (293,251.46) | 31,786.50 | 93.84% | 10,854.97 | 95.94% | |
| R.M. Beck Properties, LLC | 0532 | 150,017.07 | - | 150,017.07 | (21,875.00) | (118,895.97) | 9,246.10 | 93.84% | 3,157.51 | 95.94% | |
| R.R. Beck Properties, LLC | 0489 | 999,487.16 | - | 999,487.16 | (153,125.00) | (784,760.14) | 61,602.02 | 93.84% | 21,036.86 | 95.94% | |
| Randy and Penny Green Legacy Trust, Peter W. Green, Trustee | 0019 | - | 98,000.00 | 98,000.00 | (10,723.99) | (81,235.91) | 6,040.10 | 93.84% | 2,062.67 | 95.94% | |
| Rasmussen, Nicholas and Heather | 0240 | 8,250.00 | - | 8,250.00 | (4,035.40) | (3,706.12) | 508.48 | 93.84% | 173.65 | 95.94% | |
| Rasmussen, Shawna | 0216 | 99,185.00 | - | 99,185.00 | (11,158.42) | (81,913.45) | 6,113.13 | 93.84% | 2,087.61 | 95.94% | |
| RAW, LLC (Tony Warner) | 0518 | - | - | - | - | - | - | N/A | - | N/A | |
| Red Castle Retirement Trust | 0166 | - | 1,705,500.00 | 1,705,500.00 | (1,559,646.66) | (40,737.19) | 105,116.15 | 93.84% | 35,896.76 | 95.94% | |

Management Solutions, Inc., Receivership
Class 5: Investor Claims

| | |
|----------------------|---------------|
| Current Distribution | Rising Tide % |
| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | A | B | C | D | E | F | G | H | I | | |
|---|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|----------|
| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
| Regan, Mike and Karen | 0317 | 151,009.00 | - | 151,009.00 | (16,516.50) | (125,185.27) | 9,307.23 | 93.84% | 3,178.38 | 95.94% | |
| Reynolds, Ryan and Angi | 0147 | - | 100,000.00 | 100,000.00 | - | (93,836.64) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Richard L. and Denna P. Millett Family Trust | 0162(b) | 408,708.79 | 150,000.00 | 558,708.79 | (156,888.11) | (367,385.43) | 34,435.25 | 93.84% | 11,759.51 | 95.94% | |
| Richards Trucking | 0285 | 94,258.00 | 20,000.00 | 114,258.00 | (21,991.69) | (85,224.17) | 7,042.14 | 93.84% | 2,404.87 | 95.94% | |
| Richards, David K. | 0550 | 6,728,075.81 | 694,006.19 | 7,422,082.00 | (2,943,578.92) | (4,021,053.23) | 457,449.85 | 93.84% | 156,217.39 | 95.94% | |
| Richards, Roger T. | 0286 | 23,721.00 | 10,000.00 | 33,721.00 | (6,310.84) | (25,331.81) | 2,078.35 | 93.84% | 709.75 | 95.94% | |
| Richards, Sharon | 0551 | 75,175.00 | - | 75,175.00 | (20,027.70) | (50,513.99) | 4,633.31 | 93.84% | 1,582.26 | 95.94% | |
| Robertson, Lance or Connie | 0072 | - | - | - | - | - | - | N/A | - | N/A Duplicate - 0582 | |
| Robison, Ace or/and Ace Robison Trustee, the A.A Robison Family Trust dated October 2, 1995 | 0054 | 15,865.71 | - | 15,865.71 | - | (14,887.85) | 977.86 | 93.84% | 333.93 | 95.94% Settled Amount. | |
| Romney, John P. and Jill L. | 0462 | 281,347.00 | - | 281,347.00 | (62,433.49) | (201,573.07) | 17,340.44 | 93.84% | 5,921.70 | 95.94% | |
| Russell Ray Beck Inter Vivos Trust | 0488 | 227,125.49 | - | 227,125.49 | (93,333.45) | (119,793.47) | 13,998.57 | 93.84% | 4,780.46 | 95.94% | |
| Rust, Dayle or Patricia | 0482 | 1,492,183.00 | - | 1,492,183.00 | (88,831.89) | (1,311,382.46) | 91,968.65 | 93.84% | 31,406.94 | 95.94% | |
| Sarmiento, Nila | 0441 | - | - | - | - | - | - | N/A | - | N/A Duplicate - 0440 | |
| Scacco, Debbie | 0012-1 | 58,202.00 | - | 58,202.00 | (46,011.11) | (8,603.69) | 3,587.20 | 93.84% | 1,225.01 | 95.94% | |
| Schwendiman, Kari or Kurt | 0096 | 19,518.00 | 3,754.20 | 23,272.20 | (3,250.08) | (18,587.77) | 1,434.35 | 93.84% | 489.82 | 95.94% | |
| Service Mortgage Corporation | 0465 | - | 207,842.60 | 207,842.60 | (30,483.64) | (164,548.87) | 12,810.09 | 93.84% | 4,374.59 | 95.94% | |
| Sharon Development Corp | 0194 | - | 2,044,615.66 | 2,044,615.66 | (184,713.90) | (1,733,884.68) | 126,017.08 | 93.84% | 43,034.35 | 95.94% | |
| Sheranian, Brandon | 0461 | 741,015.00 | 200,000.00 | 941,015.00 | (290,993.15) | (592,023.68) | 57,998.17 | 93.84% | 19,806.16 | 95.94% | |
| Sherwood, Clayton D. | 0269 | 56,328.00 | - | 56,328.00 | (14,478.22) | (38,378.08) | 3,471.70 | 93.84% | 1,185.57 | 95.94% | |
| Skrock, Dave | 0535 | 69,560.00 | - | 69,560.00 | - | (65,272.76) | 4,287.24 | 93.84% | 1,464.08 | 95.94% | |
| Skyline I,II,III Limited Partnership | 0466 | - | 300,000.00 | 300,000.00 | (21,173.27) | (260,336.64) | 18,490.09 | 93.84% | 6,314.30 | 95.94% | |
| Sleight, Clare B. | 0105 | 48,222.00 | - | 48,222.00 | (11,666.55) | (33,583.35) | 2,972.10 | 93.84% | 1,014.96 | 95.94% | |
| Smith, Wesley V. and Patricia L. | 0244 | 43,568.00 | - | 43,568.00 | (7,962.50) | (32,920.25) | 2,685.25 | 93.84% | 917.00 | 95.94% | |
| Snyder, Rhonda | 0296 | 63,591.00 | - | 63,591.00 | (12,930.10) | (46,741.56) | 3,919.34 | 93.84% | 1,338.44 | 95.94% | |
| Soper, Korry L. and Karen A. | 0107 | - | 57,621.01 | 57,621.01 | (321.10) | (53,748.52) | 3,551.39 | 93.84% | 1,212.78 | 95.94% | |
| Southwest Farms, Inc. | 0459 | - | 250,000.00 | 250,000.00 | - | (234,591.59) | 15,408.41 | 93.84% | 5,261.92 | 95.94% | |
| Spencer, Robert R. or Shannon S. | 0212 | 45,650.00 | 150,000.00 | 195,650.00 | (11,179.18) | (172,412.20) | 12,058.62 | 93.84% | 4,117.97 | 95.94% | |
| Starescence, Inc. | 0033 | 105,004.00 | - | 105,004.00 | (21,686.37) | (76,845.85) | 6,471.78 | 93.84% | 2,210.09 | 95.94% | |
| STB Consulting, LLC | 0215 | - | 155,000.00 | 155,000.00 | - | (145,446.79) | 9,553.21 | 93.84% | 3,262.38 | 95.94% | |
| Steed, David, Jr. and Annette, DBA Timp Ventures LLC | 0558 | 1,369,679.00 | - | 1,369,679.00 | (359,350.61) | (925,910.10) | 84,418.29 | 93.84% | 28,828.53 | 95.94% | |
| Stephen and Gail 11, LLC | 0477 | - | 500,000.00 | 500,000.00 | (68,104.89) | (401,078.30) | 30,816.81 | 93.84% | 10,523.82 | 95.94% | |
| Stephens, Larry L. or Leann B. | 0171 | 111,428.00 | 25,000.00 | 136,428.00 | (25,833.33) | (102,186.12) | 8,408.55 | 93.84% | 2,871.49 | 95.94% | |
| Stephens, Jim A. or Nellie A. | 0057 | - | 190,801.00 | 190,801.00 | - | (179,041.24) | 11,759.76 | 93.84% | 4,015.91 | 95.94% | |
| Stephens, Kory A. and Tina H. | 0331A | 3,628.00 | - | 3,628.00 | - | (3,404.39) | 223.61 | 93.84% | 76.36 | 95.94% | |
| Steuri Family Limited Partnership, LLLP | 0188 | 105,000.00 | - | 105,000.00 | (52,500.00) | (46,028.47) | 6,471.53 | 93.84% | 2,210.00 | 95.94% | |
| Stonebridge Ranches TX3, LLC | 0136 | - | 1,100,000.00 | 1,100,000.00 | (89,291.74) | (942,911.27) | 67,796.99 | 93.84% | 23,152.41 | 95.94% | |
| Streiff, Jason Bingham or Melissa Eva | 0203 | 62,469.00 | - | 62,469.00 | - | (58,618.81) | 3,850.19 | 93.84% | 1,314.82 | 95.94% | |
| Sturt, David | 0078 | - | 100,000.00 | 100,000.00 | - | (93,836.64) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Summerhays, Casey | 0351 | - | 48,000.00 | 48,000.00 | (2,065.80) | (42,975.79) | 2,958.41 | 93.84% | 1,010.28 | 95.94% | |
| Sunderland, Chad Edwin and Nichole | 0329 | 10,943.00 | - | 10,943.00 | - | (10,268.54) | 674.46 | 93.84% | 230.33 | 95.94% | |
| Symmetry Management Group - Stanton W. Hansen and Ann V. Hansen | 0567 | 499,985.77 | 100,000.00 | 599,985.77 | (406,237.75) | (156,768.72) | 36,979.30 | 93.84% | 12,628.29 | 95.94% | |
| Taggart, Jennifer | 0099 | - | 4,500.00 | 4,500.00 | - | (4,222.65) | 277.35 | 93.84% | 94.71 | 95.94% | |
| Taggart, Ron | 0100 | 94,538.00 | - | 94,538.00 | (22,308.64) | (66,402.64) | 5,826.72 | 93.84% | 1,989.80 | 95.94% | |
| TAT Investments, LLC | 0259 | - | 25,000.00 | 25,000.00 | (3,109.00) | (20,350.16) | 1,540.84 | 93.84% | 526.19 | 95.94% | |
| Tate, Joseph P. | 0214 | 1,460,367.00 | - | 1,460,367.00 | (255,000.00) | (1,115,359.28) | 90,007.72 | 93.84% | 30,737.30 | 95.94% | |
| Taylor Property Holdings, LLC | 0258 | - | 500,000.00 | 500,000.00 | (78,336.45) | (390,846.74) | 30,816.81 | 93.84% | 10,523.82 | 95.94% | |
| Taylor, Gwen and Hyde | 0064 | 42,762.00 | - | 42,762.00 | (11,666.55) | (28,459.87) | 2,635.58 | 93.84% | 900.04 | 95.94% | |
| The Davies Family Trust | 0068 | 66,163.00 | 20,000.00 | 86,163.00 | (25,705.43) | (55,147.03) | 5,310.54 | 93.84% | 1,813.53 | 95.94% | |
| The Joan Trust Hanna Special Needs Trust, Jennifer Hanna, Trustee | 0293 | 191,535.48 | - | 191,535.48 | (71,633.11) | (108,097.34) | 11,805.03 | 93.84% | 4,031.37 | 95.94% | |
| The Shortt Family Heritage, LLC | 0083 | 209,107.00 | - | 209,107.00 | (43,983.45) | (152,235.53) | 12,888.02 | 93.84% | 4,401.21 | 95.94% | |

Management Solutions, Inc., Receivership
Class 5: Investor Claims

| | |
|----------------------|---------------|
| Current Distribution | Rising Tide % |
| \$4,218,443.71 | 95.94% |

SORTED BY NAME

| Claimant Name | Filed Claim Number | Claim Basis at 12/31/08 | Cash In Since 12/31/08 | Adjusted Investor Claim ("AIC") (A + B) | Payments Since 12/31/08 | Prior Receivership Distributions | Unpaid Claim (C - D - E) | Percentage Return (D / C) | Proposed Fourth Distribution | Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C | Comments |
|--|--------------------|-------------------------|------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------|------------------------------|---|------------------|
| Thorup, Jeanne | 0584 | - | 50,000.00 | 50,000.00 | (1,788.20) | (45,130.12) | 3,081.68 | 93.84% | 1,052.38 | 95.94% | |
| THT Investments, LLC | 0257 | - | 25,000.00 | 25,000.00 | (3,109.00) | (20,350.16) | 1,540.84 | 93.84% | 526.19 | 95.94% | |
| Thueson, Bryan or Marlynae | 0445 | 84,881.00 | - | 84,881.00 | (103,872.85) | - | (18,991.85) | 122.37% | - | 122.37% | |
| Tiede, Jeffrey J. | 0280 | 175,169.00 | - | 175,169.00 | (35,218.75) | (129,153.95) | 10,796.30 | 93.84% | 3,686.89 | 95.94% | |
| TMB Limited Company | 0517 | 89,471.00 | 500,000.00 | 589,471.00 | (3,003.07) | (550,136.69) | 36,331.24 | 93.84% | 12,406.98 | 95.94% | Assigned. |
| TMB, L.C. - Notes Receivable | 0516 | - | 9,445,000.00 | 9,445,000.00 | (6,080,273.32) | (2,782,597.05) | 582,129.63 | 93.84% | 198,795.07 | 95.94% | |
| TMT Investments, LLC | 0256 | - | 25,000.00 | 25,000.00 | (3,109.00) | (20,350.16) | 1,540.84 | 93.84% | 526.19 | 95.94% | |
| Tolbert, Randy or Kay | 0273A | 86,817.00 | 25,000.00 | 111,817.00 | (22,641.65) | (82,283.66) | 6,891.69 | 93.84% | 2,353.49 | 95.94% | |
| Tolbert, Randy or Kay | 0568 | - | - | - | - | - | - | N/A | - | N/A | Duplicate - 0273 |
| Totten, Douglas and Korind | 0173 | 45,445.00 | - | 45,445.00 | (7,267.92) | (35,376.14) | 2,800.94 | 93.84% | 956.51 | 95.94% | |
| Truckpro, L.C. (TIC & LLC Member Interests) | 0511 | 4,299,908.42 | - | 4,299,908.42 | (324,187.34) | (3,710,702.12) | 265,018.96 | 93.84% | 90,502.97 | 95.94% | |
| Truman F. Clawson 2003 Trust | 0433b | - | 26,335.41 | 26,335.41 | (3,999.99) | (20,712.27) | 1,623.15 | 93.84% | 554.30 | 95.94% | |
| TW Investments, LLC | 0268 | - | 150,000.00 | 150,000.00 | (24,701.25) | (116,053.71) | 9,245.04 | 93.84% | 3,157.14 | 95.94% | |
| Van Leeuwen, Harro or Linda | 0144 | 53,632.00 | 33,700.00 | 87,332.00 | (13,121.07) | (68,828.34) | 5,382.59 | 93.84% | 1,838.14 | 95.94% | |
| Vanderhoof, Elsie-Marie | 0581 | 242,787.00 | - | 242,787.00 | (118,347.67) | (109,475.49) | 14,963.84 | 93.84% | 5,110.09 | 95.94% | |
| Villa Cumorah- A Utah limited partnership- Gary C Williamson - Partner | 0357 | 727,864.17 | - | 727,864.17 | (130,000.00) | (553,003.26) | 44,860.91 | 93.84% | 15,319.83 | 95.94% | |
| Waite, David Lanny or Dorothy Maxine | 0005-1 | 205,409.00 | 45,000.00 | 250,409.00 | (60,060.27) | (174,915.11) | 15,433.62 | 93.84% | 5,270.53 | 95.94% | |
| Walker, Carol | 0316 | - | - | - | - | - | - | N/A | - | N/A | Duplicate - 0006 |
| Walker, Carol A. | 0006-1 | 163,143.00 | - | 163,143.00 | (71,642.70) | (81,445.20) | 10,055.10 | 93.84% | 3,433.78 | 95.94% | |
| Warner and Warner I, LLC | 0187 | 180,300.00 | - | 180,300.00 | (90,150.00) | (79,037.46) | 11,112.54 | 93.84% | 3,794.89 | 95.94% | |
| Warner, Bart | Scheduled | 153,750.00 | - | 153,750.00 | - | (144,273.83) | 9,476.17 | 93.84% | 3,236.08 | 95.94% | Settled Amount. |
| Warner, Elizabeth A. | 0519 | 721,523.00 | - | 721,523.00 | (183,375.00) | (493,677.92) | 44,470.08 | 93.84% | 15,186.36 | 95.94% | |
| Webb, David and Melodie | 0320 | 44,661.00 | - | 44,661.00 | (8,395.73) | (33,512.65) | 2,752.62 | 93.84% | 940.01 | 95.94% | |
| Weiss, Gary | 0237 | 9,360.00 | - | 9,360.00 | - | (8,783.11) | 576.89 | 93.84% | 197.01 | 95.94% | |
| Welling, Blake | 0346 | - | - | - | - | - | - | N/A | - | N/A | Duplicate - 0367 |
| Welling, Blake | 0367 | 1,014,033.00 | - | 1,014,033.00 | (160,876.78) | (790,657.69) | 62,498.53 | 93.84% | 21,343.01 | 95.94% | |
| Welling, Eric C. and Mary Katherine | 0455 | 1,491,239.00 | - | 1,491,239.00 | (1,525,041.65) | - | (33,802.65) | 102.27% | - | 102.27% | |
| Wells, David S. | 0575 | 92,616.00 | - | 92,616.00 | (16,291.78) | (70,615.96) | 5,708.26 | 93.84% | 1,949.35 | 95.94% | |
| Welsh, James F. | 0163 | 112,592.00 | - | 112,592.00 | - | (105,652.55) | 6,939.45 | 93.84% | 2,369.79 | 95.94% | |
| Welsh, Jane L. | 0164 | 119,914.00 | - | 119,914.00 | - | (112,523.26) | 7,390.74 | 93.84% | 2,523.91 | 95.94% | |
| Weyher, William Samuel or Elizabeth Henry | 0347 | 27,180.00 | 2,125.00 | 29,305.00 | (5,675.99) | (21,822.84) | 1,806.17 | 93.84% | 616.80 | 95.94% | |
| Whipple, Donald or Raegan | 0076 | 4,661.00 | - | 4,661.00 | - | (4,373.73) | 287.27 | 93.84% | 98.10 | 95.94% | |
| William T. Gerome Inc. | 0191 | 235,322.00 | - | 235,322.00 | (46,536.52) | (174,281.73) | 14,503.75 | 93.84% | 4,952.98 | 95.94% | |
| Williamson Family Decedent Trust, Gary C. Williamson Trustee | 0547 | - | 950,000.00 | 950,000.00 | (205,675.33) | (685,772.72) | 58,551.95 | 93.84% | 19,995.27 | 95.94% | |
| Williamson, Bryan V. or Sharla | 0356 | - | 232,000.00 | 232,000.00 | (15,137.28) | (202,563.72) | 14,299.00 | 93.84% | 4,883.05 | 95.94% | |
| Williamson, Reid J | 0358 | - | 80,000.00 | 80,000.00 | (10,388.69) | (64,680.62) | 4,930.69 | 93.84% | 1,683.81 | 95.94% | |
| Wilson, Gwen or Vaughn | 0010 | 92,311.00 | - | 92,311.00 | (18,083.92) | (68,537.62) | 5,689.46 | 93.84% | 1,942.93 | 95.94% | |
| Wilson, Robert P. III and Jeanette M. | 0304 | - | 200,000.00 | 200,000.00 | - | (187,673.27) | 12,326.73 | 93.84% | 4,209.53 | 95.94% | |
| Windwood Apartments, L.C. | 0246 | - | 100,000.00 | 100,000.00 | - | (93,836.64) | 6,163.36 | 93.84% | 2,104.76 | 95.94% | |
| Winkel, Richard | 0150 | 1,036,471.00 | - | 1,036,471.00 | (321,385.26) | (651,204.27) | 63,881.47 | 93.84% | 21,815.28 | 95.94% | |
| WJ Lamping Co. or Lamping, William J. or Bradi S. | 0180 | 664,861.00 | - | 664,861.00 | (304,481.08) | (319,402.12) | 40,977.80 | 93.84% | 13,993.77 | 95.94% | |
| Wolfley, Craig and Lynette | 0148 | - | - | - | - | - | - | N/A | - | N/A | Withdrawn. |
| Wolfley, Matthew and Tara | 0098 | - | - | - | - | - | - | N/A | - | N/A | Withdrawn. |
| Wright, Anna May | 0574 | 43,652.00 | - | 43,652.00 | (11,459.02) | (29,502.55) | 2,690.43 | 93.84% | 918.77 | 95.94% | |
| Youd, Alyse | 0321 | 7,040.00 | - | 7,040.00 | (4,011.14) | (2,594.96) | 433.90 | 93.84% | 148.17 | 95.94% | |
| Youd, Cory Mackay or Kaitlin | 0313 | 22,085.00 | - | 22,085.00 | (10,000.00) | (10,723.82) | 1,361.18 | 93.84% | 464.84 | 95.94% | |
| Youd, Linda | 0122-1A | 433,982.00 | 30,000.00 | 463,982.00 | (218,814.39) | (216,570.72) | 28,596.89 | 93.84% | 9,765.37 | 95.94% | |
| Zmyslo, Gerald A. | 0460 | 297,226.00 | - | 297,226.00 | - | (278,906.88) | 18,319.12 | 93.84% | 6,255.91 | 95.94% | |
| TOTALS | | | \$ 140,980,502.43 | \$ 62,645,324.84 | \$ 203,625,827.27 | \$ (65,365,030.05) | \$ (126,000,000.00) | 12,250,011.33 | \$ 4,218,443.71 | | |

EXHIBIT “B”

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Total Amount Reserved by Receivership for Objections

Management Solutions, Inc., Receivership

Total Amount Reserved by Receivership for Objections

| Claim Number(s) | Class 9 Objecting Party | Claim Amount | Reserved Amount | Footnotes |
|------------------------------|--|----------------------------------|------------------------|-----------|
| 0267-1 | Falconhead Property Owners Association, Inc. | \$ 1,647,873.50 | \$ 1,647,873.50 | [2] |
| 0458 | Black Cliffs Investments, LLC, Matthew Nielson, Jill Nielson, et al. | N/A | N/A | [1] |
| | | \$ 1,647,873.50 | \$ 1,647,873.50 | |
| | | 1st Distribution Reserved | | |
| Claim Number(s) | Class 6 Objecting Party | Amount | Reserved Amount | Footnotes |
| 0545, 0546, 0553, 0554, 0555 | Fannie Mae | \$ 1,809,715.49 | \$ 1,809,715.49 | |
| | | \$ 1,809,715.49 | \$ 1,809,715.49 | |
| Totals | | \$ 3,457,588.99 | \$ 3,457,588.99 | |

Footnotes:

[1] Black Cliffs has claimed a proportionate share of the proceeds from the sale of the Providence Estate property, which the Receiver disputes. Estimated proceeds from the Provident Estate sale are \$4,700,000. Black Cliffs' claimed proportion of these proceeds would be equal to their effective ownership of the property. This would be 49.005% or \$2,303,235. Proceeds from the future sale of the property will adequately cover this objection.

[2] Reserve amount has been adjusted to 100% of claim amount per docket 2385.