

# **EXHIBIT “A”**

Management Solutions, Inc., Receivership

Class 5: Investor Claims

Current Distribution	Rising Tide %
\$8,879,500.00	100.00%

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 Final 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)	(47,141.58)	2,029.30	95.94%	2,029.34	100.00%	
Aagard, Roger and/or Denise	0139	9,727.00	50,000.00	59,727.00	-	(57,302.92)	2,424.08	95.94%	2,424.12	100.00%	
SCE for benefit of Perry Abbott	0481	-	512,000.00	512,000.00	(82,333.27)	(408,886.71)	20,780.02	95.94%	20,780.38	100.00%	
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)	(395,218.69)	19,685.86	95.94%	19,686.20	100.00%	
Allen, Steven J.	0338	-	25,000.00	25,000.00	(3,954.27)	(20,031.08)	1,014.65	95.94%	1,014.67	100.00%	
Allred, Dave	0102	56,103.00	-	56,103.00	(36,649.14)	(17,176.86)	2,277.00	95.94%	2,277.04	100.00%	
Allred, Heidi	0126	35,503.00	-	35,503.00	(81.42)	(33,980.66)	1,440.92	95.94%	1,440.94	100.00%	
America First Credit Union FBO Joshua M. Frederick IRA	0032	51,232.00	-	51,232.00	-	(49,152.70)	2,079.30	95.94%	2,079.34	100.00%	
American Pension Services as Administrator for the Benefit of D.L. VonKleeck	0387	85,703.00	-	85,703.00	-	(82,224.66)	3,478.34	95.94%	3,478.40	100.00%	
American Pension Services as Administrator for the Benefit of Teri Lynn McMichael	0416	32,792.00	-	32,792.00	(8,773.45)	(22,687.65)	1,330.90	95.94%	1,330.92	100.00%	
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)	(11,899.64)	1,399.40	95.94%	1,399.42	100.00%	
Equity Trust FBO Ana Subida	0379	30,978.00	-	30,978.00	(687.48)	(29,033.25)	1,257.27	95.94%	1,257.29	100.00%	
American Pension Services as Administrator for the Benefit of Barbara Bohn / interpleader	0014B	141,877.00	-	141,877.00	(40,064.00)	(96,054.78)	5,758.22	95.94%	5,758.32	100.00%	
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	-	(426,549.72)	18,044.28	95.94%	18,044.59	100.00%	
Equity Trust Co. FBO: Dale Kehl IRA A/C #200318364	0375	205,830.00	200,000.00	405,830.00	(51,906.78)	(337,452.21)	16,471.01	95.94%	16,471.30	100.00%	
American Pension Services as Administrator for the Benefit of Darren S. King / interpleader	0230B	32,888.00	-	32,888.00	(7,730.23)	(23,822.98)	1,334.79	95.94%	1,334.81	100.00%	
American Pension Services as Administrator for the Benefit of Donald Atkinson	0330B	34,730.00	-	34,730.00	(8,527.70)	(24,792.75)	1,409.55	95.94%	1,409.57	100.00%	
American Pension Services as Administrator for the Benefit of Dorothy B. Morley	0350	2,201.00	-	2,201.00	(1,314.78)	(796.89)	89.33	95.94%	89.33	100.00%	
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%	760.03	100.00%	
American Pension Services as Administrator for the Benefit of Francis M. Campbell / interpleader	0206	45,749.00	-	45,749.00	-	(43,892.23)	1,856.77	95.94%	1,856.80	100.00%	
American Pension Services as Administrator for the Benefit of Fred B. Andes	0041	48,979.00	-	48,979.00	(13,860.00)	(33,131.14)	1,987.86	95.94%	1,987.89	100.00%	
American Pension Services as Administrator for the Benefit of Gerille G. Lyon / interpleader	0312	-	5,000.00	5,000.00	(474.38)	(4,322.69)	202.93	95.94%	202.93	100.00%	
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%	54.69	100.00%	
American Pension Services as Administrator for the Benefit of James B. Mayfield	0134B	163,712.00	-	163,712.00	(18,174.92)	(138,892.67)	6,644.41	95.94%	6,644.53	100.00%	
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)	(15,242.57)	649.38	95.94%	649.39	100.00%	
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)	(11,852.64)	517.47	95.94%	517.48	100.00%	
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)	(40,966.10)	1,748.65	95.94%	1,748.68	100.00%	
American Pension Services as Administrator for the Benefit of Jill Marsala	0298	85,879.00	13,800.00	99,679.00	(10,231.16)	(85,402.27)	4,045.57	95.94%	4,045.64	100.00%	
American Pension Services as Administrator for the Benefit of Joann Froehling and Micheal Froehling	0153B	61,733.00	-	61,733.00	(15,681.70)	(43,545.81)	2,505.49	95.94%	2,505.53	100.00%	
American Pension Services as Administrator for the Benefit of John Richard	0310	13,220.00	-	13,220.00	(3,513.22)	(9,170.23)	536.55	95.94%	536.56	100.00%	
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)	(140,304.02)	8,133.92	95.94%	8,134.06	100.00%	
Davies, John W.						(5,511.40)				100.00%	
American Pension Services as Administrator for the Benefit of Jose Subida	0378	67,904.00	-	67,904.00	(950.42)	(64,197.63)	2,755.95	95.94%	2,756.00	100.00%	
American Pension Services as Administrator for the Benefit of Karalean Cowley	0133B	43,272.00	-	43,272.00	-	(41,515.76)	1,756.24	95.94%	1,756.27	100.00%	
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)	(7,813.66)	429.24	95.94%	429.25	100.00%	
American Pension Services as Administrator for the Benefit of Kenneth L. Noal	0063	-	350,000.00	350,000.00	(43,666.64)	(292,128.27)	14,205.09	95.94%	14,205.34	100.00%	
American Pension Services as Administrator for the Benefit of Kory Stephensen	0331B	14,471.00	-	14,471.00	-	(13,883.68)	587.32	95.94%	587.33	100.00%	
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)	(7,219.15)	450.95	95.94%	450.96	100.00%	
American Pension Services as Administrator for the Benefit of Linda Youd / interpleader	0122-1B	46,073.00	-	46,073.00	(4,076.14)	(40,126.94)	1,869.92	95.94%	1,869.95	100.00%	
American Pension Services as Administrator for the Benefit of Ludene J. Moon	0161	36,199.00	-	36,199.00	(9,066.78)	(25,663.05)	1,469.17	95.94%	1,469.20	100.00%	

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**Class 5: Investor Claims**

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<b>\$8,879,500.00</b>	<b>100.00%</b>

**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 Final 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)	(23,804.65)	1,362.35	95.94%	<b>1,362.37</b>	100.00%	
American Pension Services as Administrator for the Benefit of Nenetete E Pagsuyoin	0385	79,569.00	-	79,569.00	(12,046.44)	(64,293.17)	3,229.39	95.94%	<b>3,229.45</b>	100.00%	
American Pension Services as Administrator for the Benefit of Nila Sarmiento	0440	19,268.00	6,000.00	25,268.00	(3,881.84)	(20,360.63)	1,025.53	95.94%	<b>1,025.55</b>	100.00%	
American Pension Services as Administrator for the Benefit of Ora Mae B. May	0065B	43,589.00	-	43,589.00	(10,843.24)	(30,976.66)	1,769.10	95.94%	<b>1,769.13</b>	100.00%	
Pehrson, R. Fred	0029-1B	33,437.00	-	33,437.00	(9,333.45)	(22,746.48)	1,357.07	95.94%	<b>1,357.09</b>	100.00%	joint instructions
American Pension Services as Administrator for the Benefit of Randy Hall Bowler / interpleader	0223	64,017.00	-	64,017.00	(27,880.00)	(33,538.81)	2,598.19	95.94%	<b>2,598.23</b>	100.00%	
American Pension Services as Administrator for the Benefit of Richard King	0484	18,148.00	-	18,148.00	(4,395.98)	(13,015.47)	736.55	95.94%	<b>736.56</b>	100.00%	
Equity Trust Co. FBO: Roger Kehl IRA A/C #200318365	0432	205,830.00	150,000.00	355,830.00	(53,433.45)	(287,954.84)	14,441.71	95.94%	<b>14,441.96</b>	100.00%	
American Pension Services as Administrator for the Benefit of Ronald Tee Branca	0143B	-	81,000.00	81,000.00	(3,474.20)	(74,238.34)	3,287.46	95.94%	<b>3,287.52</b>	100.00%	
American Pension Services as Administrator for the Benefit of Rosalinda V. Luz	0314	5,144.00	-	5,144.00	(1,983.45)	(2,951.78)	208.77	95.94%	<b>208.77</b>	100.00%	
American Pension Services as Administrator for the Benefit of Stanley Eugene Peay	0043	123,969.00	-	123,969.00	(30,216.55)	(88,721.05)	5,031.40	95.94%	<b>5,031.49</b>	100.00%	
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)	(53,100.88)	2,297.90	95.94%	<b>2,297.94</b>	100.00%	
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)	(12,684.23)	558.06	95.94%	<b>558.07</b>	100.00%	
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)	(46,042.53)	1,949.22	95.94%	<b>1,949.25</b>	100.00%	
American Pension Services as Administrator for the Benefit of Thayne Garland Brower	0294	15,972.00	-	15,972.00	(4,478.55)	(10,845.21)	648.24	95.94%	<b>648.25</b>	100.00%	
American Pension Services as Administrator for the Benefit of Ty Gordon Goodsell	0289	17,002.00	7,100.00	24,102.00	-	(23,123.80)	978.20	95.94%	<b>978.22</b>	100.00%	
American Pension Services as Administrator for the Benefit of Vaughn Michael Epperson	0123B	-	11,192.70	11,192.70	(320.85)	(10,417.58)	454.27	95.94%	<b>454.28</b>	100.00%	
Anderson Family Trust (Anthon E. Anderson)	0084	-	300,000.00	300,000.00	(8,407.53)	(279,416.68)	12,175.79	95.94%	<b>12,176.00</b>	100.00%	
Anderson, Jay M.	0027	-	50,000.00	50,000.00	(2,916.70)	(45,054.00)	2,029.30	95.94%	<b>2,029.34</b>	100.00%	
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)	(188,345.58)	9,022.69	95.94%	<b>9,022.85</b>	100.00%	Updated Amounts.
Anderson, Tara	0332	28,501.00	-	28,501.00	-	(27,344.26)	1,156.74	95.94%	<b>1,156.76</b>	100.00%	
Atkinson, Donald and Cathy	0330A	71,373.00	-	71,373.00	(109.38)	(68,366.88)	2,896.74	95.94%	<b>2,896.79</b>	100.00%	
Ayre, John Randolph or John Rudolph Ayre Sr. Rev. Trust	0174	43,235.00	-	43,235.00	(11,606.52)	(29,873.75)	1,754.73	95.94%	<b>1,754.76</b>	100.00%	
B.C. Warner Investments, L.C.	0510	13,479,857.10	3,762,920.63	17,242,777.73	(8,388,464.07)	(8,154,498.66)	699,815.00	95.94%	<b>699,827.12</b>	100.00%	
Bailey, Tyler or Krista	0204-1	114,820.00	-	114,820.00	(22,192.14)	(87,967.78)	4,660.08	95.94%	<b>4,660.16</b>	100.00%	
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)	(486,856.59)	26,235.22	95.94%	<b>26,235.67</b>	100.00%	
Baledge, Les R.	0184	245,000.00	-	245,000.00	(122,500.00)	(112,556.44)	9,943.56	95.94%	<b>9,943.73</b>	100.00%	
Ballstaedt, Noel Taylor and Linda Sue	0127	-	100,000.00	100,000.00	(2,921.41)	(93,019.99)	4,058.60	95.94%	<b>4,058.67</b>	100.00%	
Bank of Utah Custodian for the Lloyd Alma Mansell Self-Directed IRA	0160	-	250,000.00	250,000.00	(140,836.30)	(99,017.21)	10,146.49	95.94%	<b>10,146.67</b>	100.00%	
Bank of Utah, custodian for the Dave Mansell Self-Directed IRA	0042	-	265,000.00	265,000.00	(142,781.15)	(111,463.57)	10,755.28	95.94%	<b>10,755.47</b>	100.00%	
Barbee, Gloria	0155	58,300.00	-	58,300.00	(9,911.70)	(46,022.14)	2,366.16	95.94%	<b>2,366.20</b>	100.00%	
Barfield, Karen	0485	284,769.00	-	284,769.00	-	(273,211.37)	11,557.63	95.94%	<b>11,557.83</b>	100.00%	
Barlow Corporation	0464	-	1,340,000.00	1,340,000.00	(186,514.58)	(1,099,100.21)	54,385.21	95.94%	<b>54,386.15</b>	100.00%	
Barlow, Douglas or Susan	0281	20,917.00	-	20,917.00	(9,588.75)	(10,479.31)	848.94	95.94%	<b>848.95</b>	100.00%	
Barney, Ferrill or Joann	0037	103,440.00	-	103,440.00	-	(99,241.79)	4,198.21	95.94%	<b>4,198.28</b>	100.00%	
Barnwell, Robert and Wanda	0053	250,000.00	-	250,000.00	(25,000.00)	(214,853.51)	10,146.49	95.94%	<b>10,146.67</b>	100.00%	
Barrett, Dustin	0337	39,308.00	-	39,308.00	(5,000.00)	(32,712.65)	1,595.35	95.94%	<b>1,595.38</b>	100.00%	Updated Amounts.
Bart C Warner, Trustee of the Bart C Warner Revocable Trust	0515	98,050.00	-	98,050.00	(5,191.01)	(88,879.53)	3,979.46	95.94%	<b>3,979.53</b>	100.00%	
Bart C Warner, Trustee of the Bart C Warner Revocable Trust	0524	436,473.00	-	436,473.00	(39,941.04)	(378,817.28)	17,714.68	95.94%	<b>17,714.99</b>	100.00%	
Bart C. Warner Revocable Trust	0513	89,198.00	-	89,198.00	(22,638.81)	(62,936.00)	3,620.19	95.94%	<b>3,620.25</b>	100.00%	Assigned.
Bart C. Warner Revocable Trust	0514	-	1,000,000.00	1,000,000.00	(52,266.89)	(907,147.13)	40,585.98	95.94%	<b>40,586.68</b>	100.00%	Assigned.
Bart C. Warner Revocable Trust / Bart Warner	0512	11,475,035.86	-	11,475,035.86	(951,028.36)	(10,058,281.94)	465,725.56	95.94%	<b>465,733.63</b>	100.00%	
Batchelor, Gary N. or Verla Kay	0149	177,034.00	25,000.00	202,034.00	(31,298.14)	(162,536.11)	8,199.75	95.94%	<b>8,199.89</b>	100.00%	
Batchelor, Kiel	0182	37,792.00	-	37,792.00	-	(36,258.17)	1,533.83	95.94%	<b>1,533.86</b>	100.00%	
Bateman, Jeff or Doni	0569	276,030.00	-	276,030.00	(87,266.55)	(177,560.50)	11,202.95	95.94%	<b>11,203.14</b>	100.00%	

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Beauchat, Larry A.	0137	88,933.00	-	88,933.00	(60,800.02)	(24,523.55)	3,609.43	95.94%	<b>3,609.49</b>	100.00%	
Bennett, Jeffery S. or Lori N.	0070	42,026.00	-	42,026.00	(5,183.86)	(35,136.47)	1,705.67	95.94%	<b>1,705.70</b>	100.00%	
Benson, Billee or Dwayne	0589A	-	55,000.00	55,000.00	(38,637.92)	(14,129.85)	2,232.23	95.94%	<b>2,232.27</b>	100.00%	Late filed.
Beutcare, LLC	0058	-	197,000.00	197,000.00	(2,824.56)	(186,180.00)	7,995.44	95.94%	<b>7,995.58</b>	100.00%	
Bishop, Kay	0170	205,003.00	100,000.00	305,003.00	(38,593.60)	(254,030.55)	12,378.85	95.94%	<b>12,379.06</b>	100.00%	
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)	(138,492.14)	9,189.76	95.94%	<b>9,189.92</b>	100.00%	
Bowler, Cody or Judith	0225	19,868.00	-	19,868.00	(3,683.22)	(15,378.42)	806.36	95.94%	<b>806.37</b>	100.00%	
Bowler, Randy H. or Claudia E.	0224	56,910.00	-	56,910.00	(17,939.89)	(36,660.36)	2,309.75	95.94%	<b>2,309.79</b>	100.00%	
Bowler, Randy Lynn and Haylie M.	0231	37,388.00	-	37,388.00	(6,716.77)	(29,153.80)	1,517.43	95.94%	<b>1,517.46</b>	100.00%	
Boyd Summerhays, LC	0199-0202	1,626,313.54	500,000.00	2,126,313.54	(602,119.97)	(1,437,895.06)	86,298.51	95.94%	<b>86,300.00</b>	100.00%	
Boyd, Michael	0308	27,038.00	-	27,038.00	(3,987.39)	(21,953.25)	1,097.36	95.94%	<b>1,097.38</b>	100.00%	
Bradford, Henry or Trudy	0146	245,050.00	-	245,050.00	(70,000.00)	(165,104.41)	9,945.59	95.94%	<b>9,945.76</b>	100.00%	
Bradshaw, Carlan	0085	198,838.00	-	198,838.00	(46,666.55)	(144,101.42)	8,070.03	95.94%	<b>8,070.17</b>	100.00%	
Bradshaw, Dean (IRA)	0507	-	12,000.00	12,000.00	-	(11,512.97)	487.03	95.94%	<b>487.04</b>	100.00%	
Bradshaw, Dean or Christie	0505	2,982,807.00	-	2,982,807.00	(589,401.89)	(2,272,344.97)	121,060.14	95.94%	<b>121,062.24</b>	100.00%	
Bradshaw, Diane	0059	198,838.00	200,000.00	398,838.00	(85,333.39)	(297,317.38)	16,187.23	95.94%	<b>16,187.51</b>	100.00%	
Branca, Ronald Tee	0143A	-	10,000.00	10,000.00	(306.22)	(9,287.92)	405.86	95.94%	<b>405.87</b>	100.00%	
Brand Force, Inc. - c/o Bob Fotheringham	0436	53,877.00	4,825.50	58,702.50	(18,644.59)	(37,675.41)	2,382.50	95.94%	<b>2,382.54</b>	100.00%	
Briggs, Brooks or Jenny Winkle	0333	30,116.00	-	30,116.00	(6,077.50)	(22,816.21)	1,222.29	95.94%	<b>1,222.31</b>	100.00%	
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)	(358,091.76)	22,057.79	95.94%	<b>22,058.17</b>	100.00%	
Brown, Kenneth N	0236C	213,718.00	55,000.00	268,718.00	(60,408.66)	(197,403.16)	10,906.18	95.94%	<b>10,906.37</b>	100.00%	
Buehner, Gary or Susan	0311	86,468.00	-	86,468.00	(23,899.94)	(59,058.67)	3,509.39	95.94%	<b>3,509.45</b>	100.00%	
Bullock, Milton	0109	32,319.00	-	32,319.00	(7,179.20)	(23,828.10)	1,311.70	95.94%	<b>1,311.72</b>	100.00%	
Burns, Barclay	0339a	1,260,115.50	-	1,260,115.50	(418,234.25)	(790,738.23)	51,143.02	95.94%	<b>51,143.91</b>	100.00%	
Burns, Cheryl	0339b	1,260,115.50	-	1,260,115.50	(418,234.25)	(790,738.23)	51,143.02	95.94%	<b>51,143.91</b>	100.00%	
Bush, Bradley 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)	(839,426.05)	48,220.16	95.94%	<b>48,221.00</b>	100.00%	
Cannon, Marie A. and Joseph D.	0283A	6,263.00	-	6,263.00	(1,012.54)	(4,996.27)	254.19	95.94%	<b>254.19</b>	100.00%	
Cappaert, Robert B. (President of Company)	0028	166,910.38	-	166,910.38	(46,666.55)	(113,469.61)	6,774.22	95.94%	<b>6,774.34</b>	100.00%	
Carlson, Sue	0238	-	140,000.00	140,000.00	(66,593.75)	(67,724.21)	5,682.04	95.94%	<b>5,682.14</b>	100.00%	
Carson, Scott or Linda	0157	4,176,300.00	-	4,176,300.00	(779,239.87)	(3,227,560.91)	169,499.22	95.94%	<b>169,502.16</b>	100.00%	
Caughlin, Michael	0587	263,546.00	-	263,546.00	(77,531.60)	(175,318.13)	10,696.27	95.94%	<b>10,696.46</b>	100.00%	
Chaplin-Lee, Dagmar	0542B	-	-	-	-	-	-	N/A	-	N/A	
Christensen, James M. or Leslee P.	0279	29,343.00	-	29,343.00	(19,853.44)	(8,298.65)	1,190.91	95.94%	<b>1,190.93</b>	100.00%	
Christensen, Owen K. or Edna J.	0210	245,763.00	115,000.00	360,763.00	(78,225.44)	(267,895.64)	14,641.92	95.94%	<b>14,642.17</b>	100.00%	
Christensen, Perry O. or Carolyn M.	0209	443,888.00	-	443,888.00	(104,971.27)	(320,901.10)	18,015.63	95.94%	<b>18,015.94</b>	100.00%	
Clawson, Junius Jackson	0282	-	668,447.18	668,447.18	(209,166.63)	(432,150.97)	27,129.58	95.94%	<b>27,130.05</b>	100.00%	
Clawson, R. Dave	0167	-	50,000.00	50,000.00	(1,866.69)	(46,104.01)	2,029.30	95.94%	<b>2,029.34</b>	100.00%	
Clawson, Truman F.	0433a	-	449,485.00	449,485.00	(77,997.45)	(353,244.76)	18,242.79	95.94%	<b>18,243.11</b>	100.00%	
CML, LLC	0262	105,521.00	-	105,521.00	(99,813.63)	(1,424.70)	4,282.67	95.94%	<b>4,282.74</b>	100.00%	
Coffman, Samuel and Peggy	0334	151,274.00	-	151,274.00	-	(145,134.40)	6,139.60	95.94%	<b>6,139.71</b>	100.00%	
Coles, Bill E.	0097	-	82,000.00	82,000.00	(4,406.95)	(74,265.00)	3,328.05	95.94%	<b>3,328.11</b>	100.00%	
Connie J. Tolbert Trust	0101	275,848.00	50,000.00	325,848.00	(65,885.50)	(246,737.64)	13,224.86	95.94%	<b>13,225.09</b>	100.00%	
Conrad, Bradley D. or Brooke	0263	-	4,000.00	4,000.00	(5.65)	(3,832.01)	162.34	95.94%	<b>162.34</b>	100.00%	
Conrad, David or Jill	0266	79,404.00	270,000.00	349,404.00	(99,753.49)	(295,469.61)	14,180.90	95.94%	<b>14,181.15</b>	100.00%	
Contract Index	0217	61,859.00	-	61,859.00	(9,333.45)	(50,014.94)	2,510.61	95.94%	<b>2,510.65</b>	100.00%	
Cook, Gregory or Richele	0309	-	30,000.00	30,000.00	(3,613.16)	(25,169.26)	1,217.58	95.94%	<b>1,217.60</b>	100.00%	
Cowley, Karlean Neilson	0133A	13,142.00	-	13,142.00	(9,247.01)	(3,361.61)	533.38	95.94%	<b>533.39</b>	100.00%	

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**Class 5: Investor Claims**

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

Current Distribution	Rising Tide %
\$8,879,500.00	100.00%

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 Final 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)	(36,934.60)	1,914.40	95.94%	1,914.43	100.00%	
Cox, Mike	0435	-	125,000.00	125,000.00	-	(119,926.75)	5,073.25	95.94%	5,073.34	100.00%	
Crandall, Lance	0572	11,981.00	-	11,981.00	(2,767.10)	(8,727.64)	486.26	95.94%	486.27	100.00%	
Curtis, Greg or Connie	0023	5,967.00	-	5,967.00	(4,000.00)	(1,724.82)	242.18	95.94%	242.18	100.00%	
Cypress Credit Union for the benefit of Billee Benson acct #269675510	0589B	-	8,400.00	8,400.00	(1,512.00)	(6,547.08)	340.92	95.94%	340.93	100.00%	Late filed.
Daley, Scott and Ellen	0179	59,566.00	31,394.00	90,960.00	(18,797.00)	(68,471.30)	3,691.70	95.94%	3,691.76	100.00%	
Dalley, Aaron or Amy	0055	13,732.00	-	13,732.00	(4,081.62)	(9,093.05)	557.33	95.94%	557.34	100.00%	
Darrell L. Deem Trust	0566	1,063,870.00	332,000.00	1,395,870.00	(1,177,711.92)	(161,505.33)	56,652.75	95.94%	56,653.73	100.00%	
Davidson, Brent and Kelli	0222	42,884.00	-	42,884.00	(13,139.64)	(28,003.87)	1,740.49	95.94%	1,740.52	100.00%	
Davidson, Craig E.	0086	29,507.00	-	29,507.00	(6,161.40)	(22,148.03)	1,197.57	95.94%	1,197.59	100.00%	
Davidson, Parker or Kate	0093	20,583.00	14,000.00	34,583.00	(4,626.63)	(28,552.79)	1,403.58	95.94%	1,403.60	100.00%	
Dean Bradshaw Design 401(k) Profit Sharing Plan	0506	380,263.00	-	380,263.00	-	(364,829.65)	15,433.35	95.94%	15,433.62	100.00%	
Deem Realty Funding, Inc. (Darrell L Deem)	0564	460,147.02	982,015.00	1,442,162.02	(1,320,818.98)	(62,811.48)	58,531.56	95.94%	58,532.57	100.00%	
Deem, Darrell L. or Deem Investment Co	0559	502,828.00	-	502,828.00	(87,498.86)	(394,921.37)	20,407.77	95.94%	20,408.12	100.00%	
Deem, Darrell L. or Var Char Trust	0560	835,088.00	130,000.00	965,088.00	(133,642.00)	(792,276.96)	39,169.04	95.94%	39,169.72	100.00%	
Deem, David M and Jennifer B	0502	74,796.00	170,000.00	244,796.00	(44,353.49)	(190,507.22)	9,935.29	95.94%	9,935.46	100.00%	
Deem, David M. - IRA Services Trust Company (Account # IRA263138)	0502A	-	70,189.00	70,189.00	-	(67,340.31)	2,848.69	95.94%	2,848.74	100.00%	
Deem, Jeffery D. and Jacqui C.	0233	560,865.00	177,377.09	738,242.09	(136,077.49)	(572,202.32)	29,962.28	95.94%	29,962.80	100.00%	
Deem, Jennifer B. - IRA Services Trust Company (Account # IRA263126)	0502B	-	30,086.00	30,086.00	-	(28,864.93)	1,221.07	95.94%	1,221.09	100.00%	
Deem, Kristen Beth	0541	-	88,142.00	88,142.00	-	(84,564.67)	3,577.33	95.94%	3,577.39	100.00%	
Desert Mountain Associates, LLC	0500	844,116.72	-	844,116.72	(233,333.10)	(576,524.32)	34,259.30	95.94%	34,259.89	100.00%	
Douglas, Todd Alan or Leanne	0158	92,526.00	420,000.00	512,526.00	(147,897.19)	(343,827.44)	20,801.37	95.94%	20,801.73	100.00%	
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)	(79,665.69)	4,060.26	95.94%	4,060.33	100.00%	
Dunford, Kent and Carolyn	0124	-	180,000.00	180,000.00	(17,152.38)	(155,542.14)	7,305.48	95.94%	7,305.61	100.00%	
Dustin, Rockie or Carilee	0369	241,140.00	50,000.00	291,140.00	(44,872.51)	(234,451.29)	11,816.20	95.94%	11,816.40	100.00%	
Edgin, Gordon R., Trustee, Ray Edgin Irrevocable Trust	0132	774,693.00	-	774,693.00	-	(743,251.33)	31,441.67	95.94%	31,442.21	100.00%	
Edgin, Gordon Scott	0501D	14,542.00	20,000.00	34,542.00	(16,615.16)	(16,524.92)	1,401.92	95.94%	1,401.94	100.00%	
Edgin, Jo-Ann M.	0250	-	6,334.01	6,334.01	-	(6,076.94)	257.07	95.94%	257.07	100.00%	
Edgin, Steven Russell	0131	-	2,000.00	2,000.00	-	(1,918.83)	81.17	95.94%	81.17	100.00%	
Edgin, Stuart C. and Brittney J.	0300	4,377.00	5,400.00	9,777.00	(2,700.00)	(6,680.19)	396.81	95.94%	396.82	100.00%	
ENT FCU F.B.O. Cheryl J. Edgin, Trad. IRA	0130B	53,799.00	-	53,799.00	(10,314.50)	(41,301.01)	2,183.49	95.94%	2,183.53	100.00%	
ENT FCU F.B.O. Gordon R. Edgin SEP IRA	0130A	368,405.00	-	368,405.00	(108,750.24)	(244,702.68)	14,952.08	95.94%	14,952.34	100.00%	
ENT FCU F.B.O. Gordon S. Edgin ROTH IRA	0501B	-	8,742.00	8,742.00	(379.08)	(8,008.12)	354.80	95.94%	354.81	100.00%	
ENT FCU F.B.O. Gordon S. Edgin Trad. IRA	0501A	34,142.00	-	34,142.00	(6,660.00)	(26,096.31)	1,385.69	95.94%	1,385.71	100.00%	
ENT FCU F.B.O. Shelly Karren Edgin ROTH IRA	0501C	-	3,942.00	3,942.00	(145.23)	(3,636.78)	159.99	95.94%	159.99	100.00%	
Epperson, V. Michael	0123A	-	39,000.00	39,000.00	(1,214.21)	(36,202.94)	1,582.85	95.94%	1,582.88	100.00%	
Equity Trust Company FBO Joyce Jones Acct #151724	0442c	-	34,000.00	34,000.00	-	(32,620.08)	1,379.92	95.94%	1,379.94	100.00%	
Equity Trust Company FBO Roy H. King	0110B	303,245.00	-	303,245.00	(73,733.45)	(217,204.06)	12,307.49	95.94%	12,307.70	100.00%	
Equity Trust Company FBO Spencer Jones Acct #151725	0442b	-	242,000.00	242,000.00	-	(232,178.19)	9,821.81	95.94%	9,821.98	100.00%	
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)	(258,631.81)	11,288.79	95.94%	11,288.99	100.00%	
Escena Park TX3, LLC	0533	-	2,700,000.00	2,700,000.00	(219,524.62)	(2,370,893.24)	109,582.14	95.94%	109,584.04	100.00%	
ETC Custodian FBO Phillip May IRA - 142250	0168A	-	31,000.00	31,000.00	(4,448.79)	(25,293.04)	1,258.17	95.94%	1,258.19	100.00%	
Evans, Thurman Elliott or Rosemarie Winkel	0142	45,968.00	-	45,968.00	(9,494.34)	(34,608.00)	1,865.66	95.94%	1,865.69	100.00%	
Farley, Michael O. or Jody W.	0444	81,835.00	-	81,835.00	(19,072.31)	(59,441.34)	3,321.35	95.94%	3,321.41	100.00%	
Fidelity FBO Marinne P. Johns, Acc. No. 676271324	0251	213,132.00	-	213,132.00	(133,544.29)	(70,937.54)	8,650.17	95.94%	8,650.32	100.00%	
FJL Properties, LLC	0193	-	-	-	-	-	-	N/A	-	N/A	Recorded TIC.
Flake, John J.	0185	126,500.00	-	126,500.00	(63,250.00)	(58,115.87)	5,134.13	95.94%	5,134.22	100.00%	
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 %
<b>\$8,879,500.00</b>	<b>100.00%</b>

**SORTED BY NAME**

Claimant Name	A	B	C	D	E	F	G	H	I	J	
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 Final 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)	(15,333.72)	5,746.36	95.94%	<b>5,746.46</b>	100.00%	
Fotheringham, Robert and Kathy - Roth IRA acct 7101	0437	503,765.00	103,790.94	607,555.94	(113,507.48)	(469,390.21)	24,658.25	95.94%	<b>24,658.68</b>	100.00%	
Fountain Green, L.C.	0226-1(B)	1,397,718.04	-	1,397,718.04	-	(1,340,990.29)	56,727.75	95.94%	<b>56,728.73</b>	100.00%	
Four-S, LLC	0186	126,500.00	-	126,500.00	(63,250.00)	(58,115.87)	5,134.13	95.94%	<b>5,134.22</b>	100.00%	
Froehling, Mike and Joann	0153A	220,825.00	-	220,825.00	(211,709.06)	(153.54)	8,962.40	95.94%	<b>8,962.56</b>	100.00%	
Furcht, Emil	0355	-	20,000.00	20,000.00	(7,235.79)	(11,952.49)	811.72	95.94%	<b>811.73</b>	100.00%	
G&C Family, LLC	0189	216,700.00	-	216,700.00	(108,350.00)	(99,555.02)	8,794.98	95.94%	<b>8,795.13</b>	100.00%	
G&N Trust	0087	-	50,000.00	50,000.00	(19,756.56)	(28,214.14)	2,029.30	95.94%	<b>2,029.34</b>	100.00%	
Gibbons, Carolyn R.	0284	47,442.00	10,000.00	57,442.00	(11,049.98)	(44,060.68)	2,331.34	95.94%	<b>2,331.38</b>	100.00%	
Gill, Camlin	0208	10,000.00	-	10,000.00	-	(9,594.14)	405.86	95.94%	<b>405.87</b>	100.00%	
Glasgow, Wayne C. or Dorothy J.	0026	57,515.00	-	57,515.00	(15,166.55)	(40,014.15)	2,334.30	95.94%	<b>2,334.34</b>	100.00%	
Goodfellow Housing Partnership, LTD	0539	-	-	-	-	-	-	N/A	-	N/A Settled.	
Goodman, Joseph and Joyce	0045	-	50,000.00	50,000.00	(2,250.71)	(45,719.99)	2,029.30	95.94%	<b>2,029.34</b>	100.00%	
Goodsell, Brent Haynes or Sheri	0288A	-	152,800.00	152,800.00	-	(146,598.46)	6,201.54	95.94%	<b>6,201.65</b>	100.00%	
Goodsell, Haynes Brent	0290	25,226.00	-	25,226.00	(927.00)	(23,275.18)	1,023.82	95.94%	<b>1,023.84</b>	100.00%	
Goodsell, Mckell	0287	-	7,700.00	7,700.00	-	(7,387.49)	312.51	95.94%	<b>312.52</b>	100.00%	
Gotberg, Richard or Cynthia A.	0322	119,738.00	-	119,738.00	-	(114,878.32)	4,859.68	95.94%	<b>4,859.76</b>	100.00%	
Green, Heber J. or Genti L.	0221	-	10,000.00	10,000.00	(1,112.75)	(8,481.39)	405.86	95.94%	<b>405.87</b>	100.00%	
Green, Randy Jay or Penelope (Penny)	0020	-	902,000.00	902,000.00	(86,342.08)	(779,049.37)	36,608.55	95.94%	<b>36,609.18</b>	100.00%	
Greenwood Warehouse, L.C.	0245	270,775.95	-	270,775.95	(167,009.38)	(92,776.86)	10,989.71	95.94%	<b>10,989.90</b>	100.00%	
Hansen Properties	0565	1,063,039.43	-	1,063,039.43	(211,443.83)	(808,451.10)	43,144.50	95.94%	<b>43,145.25</b>	100.00%	
Hansen, Christian	0552	40,917.00	-	40,917.00	(10,121.01)	(29,135.33)	1,660.66	95.94%	<b>1,660.69</b>	100.00%	
Hansen, Eugene W	0562	442,113.68	-	442,113.68	(283,567.87)	(140,602.19)	17,943.62	95.94%	<b>17,943.93</b>	100.00%	
Hansen, James and Ethel	0001	339,553.00	-	339,553.00	(95,988.82)	(229,783.09)	13,781.09	95.94%	<b>13,781.33</b>	100.00%	
Hansen, Maryann Conrad or Stephen Conrad	0254	12,343.00	15,000.00	27,343.00	(6,336.03)	(19,897.23)	1,109.74	95.94%	<b>1,109.76</b>	100.00%	
Hansen, Sean	0483	-	-	-	-	-	-	N/A	-	N/A	
Harrison, Luke or Mariah	0571	99,919.00	-	99,919.00	(14,767.90)	(81,095.79)	4,055.31	95.94%	<b>4,055.38</b>	100.00%	
Hart, Darrell H.	0323	44,342.00	-	44,342.00	(13,573.40)	(28,968.94)	1,799.66	95.94%	<b>1,799.69</b>	100.00%	
Hartley, Gary L. or Karalee R.	0342	-	35,000.00	35,000.00	(11,122.95)	(22,456.54)	1,420.51	95.94%	<b>1,420.53</b>	100.00%	
Hartley, Jared P. or Valerie	0340	-	20,000.00	20,000.00	(17,378.78)	(1,809.50)	811.72	95.94%	<b>811.73</b>	100.00%	
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)	(159,259.35)	8,117.20	95.94%	<b>8,117.34</b>	100.00%	
Henry, Dan C. or Diane Byron	0036	219,059.00	150,000.00	369,059.00	(60,285.59)	(293,794.79)	14,978.62	95.94%	<b>14,978.88</b>	100.00%	
Hess, Claire B.	0094	682,872.00	-	682,872.00	(159,648.03)	(495,508.94)	27,715.03	95.94%	<b>27,715.51</b>	100.00%	
Hiatt, Taresa and Lynn	0344	14,708.00	-	14,708.00	(2,654.05)	(11,457.01)	596.94	95.94%	<b>596.95</b>	100.00%	
HMI Investments, LLC (Harold Irving)	0067	100,000.00	-	100,000.00	(23,333.45)	(72,607.95)	4,058.60	95.94%	<b>4,058.67</b>	100.00%	
Holbrook Farms, LLC or Scott and Michelle Beeville, LLC or Holbrook J3, LLC	0476	110,419.38	-	110,419.38	(25,764.33)	(80,173.57)	4,481.48	95.94%	<b>4,481.56</b>	100.00%	
Holbrook, Annette G.	0051	-	42,500.00	42,500.00	(13,000.00)	(27,775.10)	1,724.90	95.94%	<b>1,724.93</b>	100.00%	
Holdaway, Jeff or Jamie	0040	28,714.00	-	28,714.00	(7,919.28)	(19,629.33)	1,165.39	95.94%	<b>1,165.41</b>	100.00%	
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)	(836,166.07)	52,274.74	95.94%	<b>52,275.65</b>	100.00%	
Houston Heights, LLC	0582	887,865.00	-	887,865.00	(334,277.65)	(517,552.48)	36,034.87	95.94%	<b>36,035.49</b>	100.00%	
Hummel, Jeffery T. and Teri L.	0324A	391,878.00	20,000.00	411,878.00	(98,189.17)	(296,972.36)	16,716.47	95.94%	<b>16,716.76</b>	100.00%	
Hummel, Todd	0115	7,809.00	-	7,809.00	(2,187.05)	(5,305.01)	316.94	95.94%	<b>316.95</b>	100.00%	
Huston, Brandon Brian and Jessica Emily	0066	-	40,000.00	40,000.00	(5,496.16)	(32,880.40)	1,623.44	95.94%	<b>1,623.47</b>	100.00%	
Huston, Joshua Brian	0165	-	3,500.00	3,500.00	-	(3,357.95)	142.05	95.94%	<b>142.05</b>	100.00%	
IRA Services Trust Co - Roth IRA #258568 FBO Julie Poll	0522a	-	96,367.00	96,367.00	-	(92,455.85)	3,911.15	95.94%	<b>3,911.22</b>	100.00%	
IRA Services Trust Co - Roth IRA #260322 FBO Karen Klomp	0521b	-	171,428.00	171,428.00	-	(164,470.43)	6,957.57	95.94%	<b>6,957.69</b>	100.00%	
IRA Services Trust Co - Trad IRA #258647 FBO Julie Poll	0522b	-	46,570.00	46,570.00	-	(44,679.91)	1,890.09	95.94%	<b>1,890.12</b>	100.00%	
IRA Services Trust Co. Roth IRA #222720 - FBO Darrell Deem	0540	-	242,185.00	242,185.00	-	(232,355.68)	9,829.32	95.94%	<b>9,829.49</b>	100.00%	

Management Solutions, Inc., Receivership

Class 5: Investor Claims

Current Distribution	Rising Tide %
\$8,879,500.00	100.00%

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 Final 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		(49,985.47)	2,114.53	95.94%	2,114.57	100.00%	
IRA Services Trust Co. Trad IRA #222719 - FBO Darrell Deem	0549	-	177,375.00	177,375.00		(170,176.06)	7,198.94	95.94%	7,199.06	100.00%	
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)	(1,403,414.04)	85,153.03	95.94%	85,154.50	100.00%	
IRA Services Trust Co. Trad IRA Acct #264507 FBO Jean Deem	0520A	-	41,700.00	41,700.00	(2,200.00)	(37,807.56)	1,692.44	95.94%	1,692.47	100.00%	
IRA Services Trust Co., FBO Michael D. Workman	0205	31,830.00	-	31,830.00	-	(30,538.15)	1,291.85	95.94%	1,291.87	100.00%	
Irfred Park Investments, LLC	0265	808,075.00	-	808,075.00	(280,808.76)	(494,469.73)	32,796.51	95.94%	32,797.08	100.00%	
J.B. Beck Properties, LLC	0530	85,300.67	-	85,300.67	(35,000.00)	(46,838.66)	3,462.01	95.94%	3,462.07	100.00%	
Jacobson, Bradley	0325	79,170.00	1,682.00	80,852.00	(28,918.00)	(48,652.54)	3,281.46	95.94%	3,281.52	100.00%	Updated Amounts.
Jacobson, Laney	0529	1,650.00	-	1,650.00	-	(1,583.03)	66.97	95.94%	66.97	100.00%	
Jonathon H. Horne, MD PC Retirement Plan	0113	-	400,000.00	400,000.00	(74,000.04)	(309,765.57)	16,234.39	95.94%	16,234.67	100.00%	
Jones, Casey	0374	41,784.00	-	41,784.00	(40,849.44)	-	934.56	97.76%	934.59	100.00%	
Jones, Casey O Rollover IRA Account #155055 Equity Trust Company	0235	-	212,500.00	212,500.00	(3,764.85)	(200,110.63)	8,624.52	95.94%	8,624.67	100.00%	
Jones, Casey O Transfer Roth #155056 Equity Trust Company	0234	50,184.00	10,000.00	60,184.00	(5,155.11)	(52,586.26)	2,442.63	95.94%	2,442.67	100.00%	
Jones, Jeremy and Christine	0353	-	25,000.00	25,000.00	(9,094.23)	(14,891.12)	1,014.65	95.94%	1,014.67	100.00%	
Jones, Jeremy and Christine	0360	-	50,000.00	50,000.00	(3,160.02)	(44,810.68)	2,029.30	95.94%	2,029.34	100.00%	
Jones, Jodean Hawkey	0274	76,455.00	-	76,455.00	(14,218.75)	(59,133.25)	3,103.00	95.94%	3,103.05	100.00%	
Jones, Larry L.	0352	-	25,000.00	25,000.00	(8,735.56)	(15,249.79)	1,014.65	95.94%	1,014.67	100.00%	
Jones, Robert or Barbara	0145	31,577.00	-	31,577.00	(6,066.55)	(24,228.87)	1,281.58	95.94%	1,281.60	100.00%	
Jones, Spencer V or Joyce M	0442a	-	300,000.00	300,000.00	-	(287,824.21)	12,175.79	95.94%	12,176.00	100.00%	
Jorgensen, Amy	0538B	66,609.00	-	66,609.00	-	(63,905.61)	2,703.39	95.94%	2,703.44	100.00%	
Jorgensen, Ken or Marilynne	0183	984,356.00	115,000.00	1,099,356.00	(80,774.98)	(973,962.58)	44,618.44	95.94%	44,619.21	100.00%	
Jorgensen, Max	0048	-	-	-	-	-	-	N/A	-		N/A Recorded TIC.
Jorgensen, Sloan	0538A	127,163.00	-	127,163.00	-	(122,001.97)	5,161.03	95.94%	5,161.12	100.00%	
JTGT Investments, LLC	0260	-	25,000.00	25,000.00	(3,109.00)	(20,876.35)	1,014.65	95.94%	1,014.67	100.00%	
JTLP Investments, LLC	0271	1,193,872.02	-	1,193,872.02	(329,466.55)	(815,951.01)	48,454.46	95.94%	48,455.30	100.00%	
K&M Painter Family Trust, Keith Painter, Trustee, Ida M. Painter (Wife)	0092	141,521.71	-	141,521.71	(32,078.32)	(103,699.59)	5,743.80	95.94%	5,743.90	100.00%	
KAK, L.C.	0247	-	175,000.00	175,000.00	-	(167,897.45)	7,102.55	95.94%	7,102.67	100.00%	
KAK, L.C.	0248	-	75,000.00	75,000.00	-	(71,956.05)	3,043.95	95.94%	3,044.00	100.00%	
Karin Nelson Brown Rev Trust	0236A	90,993.00	40,000.00	130,993.00	(27,731.68)	(97,944.84)	5,316.48	95.94%	5,316.57	100.00%	
Kimball, Christopher G or Carolyn D	0242	32,492.00	133,000.00	165,492.00	(23,281.65)	(135,493.70)	6,716.65	95.94%	6,716.77	100.00%	
Kimball, Erik	0450	42,697.00	75,000.00	117,697.00	(15,829.28)	(97,090.87)	4,776.85	95.94%	4,776.93	100.00%	
Kimball, Gordon Richard	0434	307,870.10	85,000.00	392,870.10	(86,508.81)	(290,416.27)	15,945.02	95.94%	15,945.30	100.00%	
Kimball, Joyce or Lyn	0451	429,910.35	-	429,910.35	(214,172.53)	(198,289.49)	17,448.33	95.94%	17,448.63	100.00%	
King Kids Investments Co LLC or Terry C. King	0117	348,105.00	-	348,105.00	(71,333.28)	(262,643.54)	14,128.18	95.94%	14,128.42	100.00%	
King, Darren S. or Kerrie L.	0230A	8,392.00	-	8,392.00	(1,719.41)	(6,331.99)	340.60	95.94%	340.61	100.00%	
King, Raymond or Leda	0091A	83,311.00	65,000.00	148,311.00	(22,280.87)	(120,010.78)	6,019.35	95.94%	6,019.45	100.00%	
King, Roy	0110A	545,982.00	165,000.00	710,982.00	(106,700.60)	(575,425.50)	28,855.90	95.94%	28,856.40	100.00%	
Kirkpatrick, Chris and Ashley	0354	-	15,000.00	15,000.00	(5,343.40)	(9,047.81)	608.79	95.94%	608.80	100.00%	
Klomp, Karen J.	0521a	-	100,000.00	100,000.00	(18,127.00)	(77,814.40)	4,058.60	95.94%	4,058.67	100.00%	
Kreek, LaRue S. (Lynnette G. Moore, Client Representative)	0349	-	183,230.76	183,230.76	(53,720.07)	(122,074.09)	7,436.60	95.94%	7,436.73	100.00%	
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)	(102,517.89)	5,388.76	95.94%	5,388.85	100.00%	
Lamping, Bradi or William J.	0181	35,361.00	-	35,361.00	(7,882.61)	(26,043.23)	1,435.16	95.94%	1,435.18	100.00%	
Lamping, Cameron	0175	29,722.00	-	29,722.00	-	(28,515.70)	1,206.30	95.94%	1,206.32	100.00%	
Lamping, Jeff or Amy	0192	13,837.00	-	13,837.00	-	(13,275.41)	561.59	95.94%	561.60	100.00%	
Larsen, Cindy B.	0104-1(B)	-	32,000.00	32,000.00	(65.00)	(30,636.25)	1,298.75	95.94%	1,298.77	100.00%	
Larsen, Craig B.	0196	1,848.00	-	1,848.00	(46.44)	(1,726.56)	75.00	95.94%	75.00	100.00%	
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)	(297,510.48)	16,895.92	95.94%	16,896.21	100.00%	
Larsen, Mark	0491	-	-	-	-	-	-	N/A	-		N/A Duplicate - 0454

Management Solutions, Inc., Receivership

Class 5: Investor Claims

Current Distribution	Rising Tide %
\$8,879,500.00	100.00%

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 Final 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)	(32,934.18)	1,501.44	95.94%	1,501.47	100.00%	
Las Vegas Distribution, LLC	0473	-	400,000.00	400,000.00	(240,719.45)	(143,046.16)	16,234.39	95.94%	16,234.67	100.00%	
Layton Romney Investments, LP (successor to MC Layton Investments, Ltd.)	0463	1,726,612.45	-	1,726,612.45	(658,148.02)	(998,388.17)	70,076.26	95.94%	70,077.47	100.00%	
Leavitt, Chad Driscoll or T. Cinnamon	0176	993,952.00	560,000.00	1,553,952.00	(159,121.14)	(1,331,762.20)	63,068.66	95.94%	63,069.75	100.00%	
Leavitt, Gary Lee and Dianne	0211	1,478,428.51	500,000.00	1,978,428.51	(224,892.06)	(1,673,239.99)	80,296.46	95.94%	80,297.85	100.00%	
Leavitt, Paul Arthur or Racqual Roine	0177	880,219.00	385,000.00	1,265,219.00	(137,282.41)	(1,076,586.44)	51,350.15	95.94%	51,351.04	100.00%	
Lee, Ginger aka Sybil Bohn aka SERVE International, LLC	0573	-	9,315.00	9,315.00	(6,700.00)	(2,236.94)	378.06	95.94%	378.07	100.00%	
Lee, Rick or Debbie	0156	207,611.00	-	207,611.00	(67,825.60)	(131,359.30)	8,426.10	95.94%	8,426.25	100.00%	
Lee, Scott	0583	10,977.00	-	10,977.00	(10,663.54)	-	313.46	97.14%	313.47	100.00%	
Lemmon, Evelyn	0154	106,588.00	-	106,588.00	(23,887.50)	(78,374.52)	4,325.98	95.94%	4,326.05	100.00%	
Leslie, Earl R. III	0291	39,380.00	-	39,380.00	(11,900.00)	(25,881.72)	1,598.28	95.94%	1,598.31	100.00%	
Lewis, Aaron or Danielle	0082	100,421.63	-	100,421.63	(24,489.37)	(71,856.55)	4,075.71	95.94%	4,075.78	100.00%	
Lewis, Robert or Vivian	0151	37,349.00	-	37,349.00	(8,720.95)	(27,112.20)	1,515.85	95.94%	1,515.88	100.00%	
Linda Sue Ballstaedt Family Trust	0128	-	100,000.00	100,000.00	(661.61)	(95,279.79)	4,058.60	95.94%	4,058.67	100.00%	
Lloyd, Audrey	0299	19,934.00	-	19,934.00	(5,104.05)	(14,020.91)	809.04	95.94%	809.05	100.00%	
Lone Tree Land, LLC, or Whitear, Ronnie B or Christine W	0452	100,000.00	67,000.00	167,000.00	(30,638.42)	(129,583.72)	6,777.86	95.94%	6,777.98	100.00%	
Longview Partners	0490	303,739.00	-	303,739.00	(268,642.16)	(22,769.30)	12,327.54	95.94%	12,327.75	100.00%	
Lords, Nina Kimball	0243	316,931.94	-	316,931.94	(106,962.35)	(197,106.60)	12,862.99	95.94%	12,863.21	100.00%	
Lorna Gayle Phillips Trust	0255	1,727,513.00	560,951.12	2,288,464.12	(1,256,245.28)	(939,339.29)	92,879.55	95.94%	92,881.16	100.00%	
Losee, Ava	0129	175,002.00	65,000.00	240,002.00	(40,375.73)	(189,885.55)	9,740.72	95.94%	9,740.89	100.00%	
Luekenga, Richard	0075	-	-	-	-	-	-	N/A	-	N/A Duplicate - 0582	
Lyon, Jeffery S. or Gerilee	0301	-	40,000.00	40,000.00	(4,485.00)	(33,891.56)	1,623.44	95.94%	1,623.47	100.00%	
Lyon, Wesley	0073	-	50,000.00	50,000.00	-	(47,970.70)	2,029.30	95.94%	2,029.34	100.00%	
Mabey, Brad H. or Natalie A.	0121	45,886.00	20,000.00	65,886.00	(31,479.71)	(31,732.24)	2,674.05	95.94%	2,674.10	100.00%	
Maggard, Will	0472	232,626.00	-	232,626.00	(86,151.01)	(137,033.64)	9,441.35	95.94%	9,441.51	100.00%	
Mansell Ventures, LLC	0050	-	163,000.00	163,000.00	(5,489.31)	(150,895.18)	6,615.51	95.94%	6,615.62	100.00%	
Manship, Brian P.	0536	48,958.00	-	48,958.00	(8,468.73)	(38,502.26)	1,987.01	95.94%	1,987.04	100.00%	
Marion L. Conrad Trust	0253	44,278.00	-	44,278.00	(35,955.47)	(6,525.46)	1,797.07	95.94%	1,797.10	100.00%	
Matsumoto, Shawn Daniel or Gelie Rae Clement	0537	44,062.00	-	44,062.00	(6,854.05)	(35,419.65)	1,788.30	95.94%	1,788.33	100.00%	
May, Kevin or Leslie	0074	173,189.00	-	173,189.00	(26,104.12)	(140,055.84)	7,029.04	95.94%	7,029.16	100.00%	
May, Kim	0303	191,757.00	-	191,757.00	(172,416.21)	(11,558.14)	7,782.65	95.94%	7,782.78	100.00%	
May, Ora Mae B.	0065A	162,255.00	-	162,255.00	(40,056.72)	(115,613.00)	6,585.28	95.94%	6,585.39	100.00%	
May, Phillip or Taci	0168B	12,618.00	-	12,618.00	(1,895.95)	(10,209.94)	512.11	95.94%	512.12	100.00%	
Mayfield, James B.	0134A	90,935.00	-	90,935.00	(27,495.21)	(59,749.10)	3,690.69	95.94%	3,690.75	100.00%	
Mayfield, Rosalind B.	0371	425,783.00	-	425,783.00	(154,201.17)	(254,301.01)	17,280.82	95.94%	17,281.12	100.00%	
McCune, Virginia L.	0319	-	100,000.00	100,000.00	(1,416.60)	(94,524.80)	4,058.60	95.94%	4,058.67	100.00%	
McDermott, C. Eugene and Mary Ann / Forest Hills / Pine Mountain	0457	18,127,908.22	-	18,127,908.22	(8,180,937.55)	(9,211,231.78)	735,738.89	95.94%	735,751.63	100.00%	
McGarry, Gwen J	0336	49,116.00	20,000.00	69,116.00	(10,206.26)	(56,104.60)	2,805.14	95.94%	2,805.19	100.00%	
McKean Enterprises (a/k/a McKean Apartments)	0456	1,986,665.51	-	1,986,665.51	(1,191,346.19)	(714,688.56)	80,630.76	95.94%	80,632.16	100.00%	
McWhorter, James and Carol	0487-	383,854.00	-	383,854.00	-	(368,274.91)	15,579.09	95.94%	15,579.36	100.00%	
Medforte Research Group or Stewart L. Grow, President	0543	-	445,000.00	445,000.00	(195,000.00)	(231,939.24)	18,060.76	95.94%	18,061.07	100.00%	
Memmott, Larry and Shirley	0577	223,534.00	-	223,534.00	(56,933.45)	(157,528.20)	9,072.35	95.94%	9,072.51	100.00%	
Meredith, Jennifer	0219	-	6,450.00	6,450.00	(989.00)	(5,199.22)	261.78	95.94%	261.78	100.00%	
Messenger, Lois Ann	0504	372,154.96	29,000.00	401,154.96	(71,723.34)	(313,150.35)	16,281.27	95.94%	16,281.55	100.00%	
Metcalfe, John R and Kathy (The Metcalfe Family Trust-Jan 5, 2007)	0008	56,380.00	-	56,380.00	(11,050.00)	(43,041.76)	2,288.24	95.94%	2,288.28	100.00%	
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)	(464,454.52)	27,941.18	95.94%	27,941.66	100.00%	
Morgan, Nick and Faith	0119	-	50,000.00	50,000.00	(4,838.77)	(43,131.93)	2,029.30	95.94%	2,029.34	100.00%	
Morgan, Nick and Faith	0120	-	25,000.00	25,000.00	(9,115.41)	(14,869.94)	1,014.65	95.94%	1,014.67	100.00%	



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

Current Distribution	Rising Tide %
<b>\$8,879,500.00</b>	<b>100.00%</b>

SORTED BY NAME										H	I	J
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 Final 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)	(230,368.23)	11,161.14	95.94%	<b>11,161.33</b>	100.00%		
Morgan, Tom and Joann	0046	-	250,000.00	250,000.00	(44,902.42)	(194,951.09)	10,146.49	95.94%	<b>10,146.67</b>	100.00%		
Mountain West IRA, Inc., FBO IRA Account # 50455-01	0335	52,258.00	-	52,258.00	(36,293.05)	(13,844.01)	2,120.94	95.94%	<b>2,120.98</b>	100.00%		
Munk, Don	0089	-	1,000,000.00	1,000,000.00	(183,333.26)	(776,080.76)	40,585.98	95.94%	<b>40,586.68</b>	100.00%		
Munk, Don	0090	-	500,000.00	500,000.00	(22,500.00)	(457,207.01)	20,292.99	95.94%	<b>20,293.34</b>	100.00%		
Nationwide Financial FBO John Aagard	0035B	-	50,000.00	50,000.00	(829.12)	(47,141.58)	2,029.30	95.94%	<b>2,029.34</b>	100.00%		
Nelson, Earlene V. or Bruce	0038	177,162.00	-	177,162.00	(32,229.05)	(137,742.66)	7,190.29	95.94%	<b>7,190.41</b>	100.00%		
Nelson, Jeffery or Cindy	0114A	-	29,000.00	29,000.00	(4,531.15)	(23,291.86)	1,176.99	95.94%	<b>1,177.01</b>	100.00%		
Newer, Richard J. or Kristi F.	0021	21,371.00	-	21,371.00	(3,354.05)	(17,149.59)	867.36	95.94%	<b>867.38</b>	100.00%		
Niederee, Tom or Laurie	0348	35,804.00	50,000.00	85,804.00	(15,324.67)	(66,996.89)	3,482.44	95.94%	<b>3,482.50</b>	100.00%		
Nielsen, Hugh Clyde and Carol Suzanne	0492-1	1,356,538.00	-	1,356,538.00	(405,481.53)	(896,000.05)	55,056.42	95.94%	<b>55,057.37</b>	100.00%		
Noall Investment Properties, LLC	0261	2,879,915.60	681,015.64	3,560,931.24	(976,037.66)	(2,440,369.70)	144,523.88	95.94%	<b>144,526.38</b>	100.00%		
Noall, Alan and Sonia	0264	-	150,000.00	150,000.00	(51,646.19)	(92,265.91)	6,087.90	95.94%	<b>6,088.01</b>	100.00%		
Noodles & Beans, LLC	0361	323,943.00	24,000.00	347,943.00	(208,745.00)	(125,076.39)	14,121.61	95.94%	<b>14,121.85</b>	100.00%		
Ocean Opportunity, LLC	0277	-	98,000.00	98,000.00	(1,736.25)	(92,286.32)	3,977.43	95.94%	<b>3,977.50</b>	100.00%		
Ochoa, Adrian or Nancy	0305	295,136.00	-	295,136.00	(70,000.00)	(213,157.62)	11,978.38	95.94%	<b>11,978.59</b>	100.00%		
Oldroyd, William Bailey	0079	2,454.00	-	2,454.00	(1,334.55)	(1,019.85)	99.60	95.94%	<b>99.60</b>	100.00%		
Olsen Family Trust - Sarah Lee	0049	-	60,000.00	60,000.00	(9,425.00)	(48,139.84)	2,435.16	95.94%	<b>2,435.20</b>	100.00%		
Olsen, Wayne or Caleen	0172	221,815.00	-	221,815.00	(55,583.45)	(157,228.97)	9,002.58	95.94%	<b>9,002.74</b>	100.00%		
Orchard, Kirsti	0272	-	100,000.00	100,000.00	(65,043.74)	(30,897.66)	4,058.60	95.94%	<b>4,058.67</b>	100.00%		
Osborne, Steven P. or Christine S.	0080	47,442.00	50,000.00	97,442.00	(16,520.88)	(76,966.34)	3,954.78	95.94%	<b>3,954.85</b>	100.00%		
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)	(1,551,830.58)	78,459.31	95.94%	<b>78,460.67</b>	100.00%		
Pehrson, Reed Fred	0029-1A	7,832.00	-	7,832.00	(2,333.45)	(5,180.68)	317.87	95.94%	<b>317.88</b>	100.00%		
Perkins Family Trust	0586	-	120,000.00	120,000.00	(27,866.67)	(87,263.01)	4,870.32	95.94%	<b>4,870.40</b>	100.00%		
Perkins, Bryce or Corrie	0116	23,792.00	-	23,792.00	(3,886.40)	(18,939.98)	965.62	95.94%	<b>965.64</b>	100.00%		
Perkins, Shawn	0531	47,929.00	-	47,929.00	(9,299.08)	(36,684.67)	1,945.25	95.94%	<b>1,945.28</b>	100.00%		
Petersen, Kurt F. and Jeny S.	0135	-	50,000.00	50,000.00	(7,854.07)	(40,116.63)	2,029.30	95.94%	<b>2,029.34</b>	100.00%		
Peterson, Francine Tuft	0276	191,535.48	-	191,535.48	(71,633.45)	(112,128.37)	7,773.66	95.94%	<b>7,773.79</b>	100.00%		
Peterson, John L. and Sandra S.	0270	150,000.00	-	150,000.00	(65,043.74)	(78,868.36)	6,087.90	95.94%	<b>6,088.01</b>	100.00%		
Peterson, Jonathan or Janae	0306	14,391.00	-	14,391.00	-	(13,806.93)	584.07	95.94%	<b>584.08</b>	100.00%		
Pfenning, Raymond John or Patricia Ann	0302	72,466.00	-	72,466.00	-	(69,524.90)	2,941.10	95.94%	<b>2,941.15</b>	100.00%		
Pheasant Wood, LLC	0528	814,056.20	-	814,056.20	(806,346.19)	-	7,710.01	99.05%	<b>7,710.58</b>	100.00%		
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)	(696,047.58)	149,068.85	95.94%	<b>149,071.43</b>	100.00%		
Pingree, Anne C.	0526	282,620.00	150,000.00	432,620.00	(155,363.62)	(259,698.07)	17,558.31	95.94%	<b>17,558.61</b>	100.00%		
Pingree, J Frederick	0448	-	100,000.00	100,000.00	(6,542.74)	(89,398.66)	4,058.60	95.94%	<b>4,058.67</b>	100.00%		
Pingree, John C. or Carmen B.	0125	555,445.00	80,000.00	635,445.00	(451,242.95)	(158,411.89)	25,790.16	95.94%	<b>25,790.61</b>	100.00%		
Pixton Family Irrevocable Trust	0475	11,162.00	-	11,162.00	-	(10,708.98)	453.02	95.94%	<b>453.03</b>	100.00%		
Preferred Income Partners IV, LLC	0111	-	4,398,009.59	4,398,009.59	(1,092,009.76)	(3,127,502.31)	178,497.52	95.94%	<b>178,500.61</b>	100.00%		
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)	(78,756.89)	14,912.83	95.94%	<b>14,913.09</b>	100.00%		
R&G Jacobson Management, LTD	0318	146,882.00	-	146,882.00	(33,541.55)	(107,379.10)	5,961.35	95.94%	<b>5,961.45</b>	100.00%		
R.G. Hinkley Company, LLC	0239	415,733.00	100,000.00	515,733.00	(190,695.04)	(304,106.43)	20,931.53	95.94%	<b>20,931.89</b>	100.00%		
R.M. Beck Properties, LLC	0532	150,017.07	-	150,017.07	(21,875.00)	(122,053.48)	6,088.59	95.94%	<b>6,088.70</b>	100.00%		
R.R. Beck Properties, LLC	0489	999,487.16	-	999,487.16	(153,125.00)	(805,797.00)	40,565.16	95.94%	<b>40,565.86</b>	100.00%		
Randy and Penny Green Legacy Trust, Peter W. Green, Trustee	0019	-	98,000.00	98,000.00	(10,723.99)	(83,298.58)	3,977.43	95.94%	<b>3,977.50</b>	100.00%		
Rasmussen, Nicholas and Heather	0240	8,250.00	-	8,250.00	(4,035.40)	(3,879.77)	334.83	95.94%	<b>334.84</b>	100.00%		
Rasmussen, Shawna	0216	99,185.00	-	99,185.00	(11,158.42)	(84,001.06)	4,025.52	95.94%	<b>4,025.59</b>	100.00%		
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)	(76,633.95)	69,219.39	95.94%	<b>69,220.59</b>	100.00%		

Management Solutions, Inc., Receivership

Class 5: Investor Claims

Current Distribution	Rising Tide %
\$8,879,500.00	100.00%

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 Final 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)	(128,363.65)	6,128.85	95.94%	6,128.96	100.00%	
Reynolds, Ryan and Angi	0147	-	100,000.00	100,000.00	-	(95,941.40)	4,058.60	95.94%	4,058.67	100.00%	
Richard L. and Denna P. Millett Family Trust	0162(b)	408,708.79	150,000.00	558,708.79	(156,888.11)	(379,144.94)	22,675.74	95.94%	22,676.13	100.00%	
Richards Trucking	0285	94,258.00	20,000.00	114,258.00	(21,991.69)	(87,629.04)	4,637.27	95.94%	4,637.35	100.00%	
Richards, David K.	0550	6,728,075.81	694,006.19	7,422,082.00	(2,943,578.92)	(4,177,270.62)	301,232.46	95.94%	301,237.68	100.00%	
Richards, Roger T.	0286	23,721.00	10,000.00	33,721.00	(6,310.84)	(26,041.56)	1,368.60	95.94%	1,368.62	100.00%	
Richards, Sharon	0551	75,175.00	-	75,175.00	(20,027.70)	(52,096.25)	3,051.05	95.94%	3,051.10	100.00%	
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	-	(15,221.78)	643.93	95.94%	643.94	100.00%	Settled Amount.
Romney, John P. and Jill L.	0462	281,347.00	-	281,347.00	(62,433.49)	(207,494.77)	11,418.74	95.94%	11,418.94	100.00%	
Russell Ray Beck Inter Vivos Trust	0488	227,125.49	-	227,125.49	(93,333.45)	(124,573.93)	9,218.11	95.94%	9,218.27	100.00%	
Rust, Dayle or Patricia	0482	1,492,183.00	-	1,492,183.00	(88,831.89)	(1,342,789.40)	60,561.71	95.94%	60,562.76	100.00%	
Sarmiento, Nila	0441	-	-	-	-	-	-	N/A	-		N/A Duplicate - 0440
Scacco, Debbie	0012-1	58,202.00	-	58,202.00	(46,011.11)	(9,828.70)	2,362.19	95.94%	2,362.23	100.00%	
Schwendiman, Kari or Kurt	0096	19,518.00	3,754.20	23,272.20	(3,250.08)	(19,077.59)	944.53	95.94%	944.55	100.00%	
Service Mortgage Corporation	0465	-	207,842.60	207,842.60	(30,483.64)	(168,923.46)	8,435.50	95.94%	8,435.65	100.00%	
Sharon Development Corp	0194	-	2,044,615.66	2,044,615.66	(184,713.90)	(1,776,919.03)	82,982.73	95.94%	82,984.17	100.00%	
Sheranian, Brandon	0461	741,015.00	200,000.00	941,015.00	(290,993.15)	(611,829.84)	38,192.01	95.94%	38,192.67	100.00%	
Sherwood, Clayton D.	0269	56,328.00	-	56,328.00	(14,478.22)	(39,563.65)	2,286.13	95.94%	2,286.17	100.00%	
Skrock, Dave	0535	69,560.00	-	69,560.00	-	(66,736.84)	2,823.16	95.94%	2,823.21	100.00%	
Skyline I,II,III Limited Partnership	0466	-	300,000.00	300,000.00	(21,173.27)	(266,650.94)	12,175.79	95.94%	12,176.00	100.00%	
Sleight, Clare B.	0105	48,222.00	-	48,222.00	(11,666.55)	(34,598.31)	1,957.14	95.94%	1,957.17	100.00%	
Smith, Wesley V. and Patricia L.	0244	43,568.00	-	43,568.00	(7,962.50)	(33,837.25)	1,768.25	95.94%	1,768.28	100.00%	
Snyder, Rhonda	0296	63,591.00	-	63,591.00	(12,930.10)	(48,080.00)	2,580.90	95.94%	2,580.94	100.00%	
Soper, Korry L. and Karen A.	0107	-	57,621.01	57,621.01	(321.10)	(54,961.30)	2,338.61	95.94%	2,338.65	100.00%	
Southwest Farms, Inc.	0459	-	250,000.00	250,000.00	-	(239,853.51)	10,146.49	95.94%	10,146.67	100.00%	
Spencer, Robert R. or Shannon S.	0212	45,650.00	150,000.00	195,650.00	(11,179.18)	(176,530.17)	7,940.65	95.94%	7,940.79	100.00%	
Staresence, Inc.	0033	105,004.00	-	105,004.00	(21,686.37)	(79,055.94)	4,261.69	95.94%	4,261.76	100.00%	
STB Consulting, LLC	0215	-	155,000.00	155,000.00	-	(148,709.17)	6,290.83	95.94%	6,290.94	100.00%	
Steed, David, Jr. and Annette, DBA Timp Ventures LLC	0558	1,369,679.00	-	1,369,679.00	(359,350.61)	(954,738.63)	55,589.76	95.94%	55,590.72	100.00%	
Stephen and Gail 11, LLC	0477	-	500,000.00	500,000.00	(68,104.89)	(411,602.12)	20,292.99	95.94%	20,293.34	100.00%	
Stephens, Larry L. or Leann B.	0171	111,428.00	25,000.00	136,428.00	(25,833.33)	(105,057.61)	5,537.06	95.94%	5,537.16	100.00%	
Stephens, Jim A. or Nellie A.	0057	-	190,801.00	190,801.00	-	(183,057.15)	7,743.85	95.94%	7,743.98	100.00%	
Stephens, Kory A. and Tina H.	0331A	3,628.00	-	3,628.00	-	(3,480.75)	147.25	95.94%	147.25	100.00%	
Steuri Family Limited Partnership, LLLP	0188	105,000.00	-	105,000.00	(52,500.00)	(48,238.47)	4,261.53	95.94%	4,261.60	100.00%	
Stonebridge Ranches TX3, LLC	0136	-	1,100,000.00	1,100,000.00	(89,291.74)	(966,063.68)	44,644.58	95.94%	44,645.35	100.00%	
Streiff, Jason Bingham or Melissa Eva	0203	62,469.00	-	62,469.00	-	(59,933.63)	2,535.37	95.94%	2,535.41	100.00%	
Sturt, David	0078	-	100,000.00	100,000.00	-	(95,941.40)	4,058.60	95.94%	4,058.67	100.00%	
Summerhays, Casey	0351	-	48,000.00	48,000.00	(2,065.80)	(43,986.07)	1,948.13	95.94%	1,948.16	100.00%	
Sunderland, Chad Edwin and Nichole	0329	10,943.00	-	10,943.00	-	(10,498.87)	444.13	95.94%	444.14	100.00%	
Symmetry Management Group - Stanton W. Hansen and Ann V. Hansen	0567	499,985.77	100,000.00	599,985.77	(406,237.75)	(169,397.01)	24,351.01	95.94%	24,351.43	100.00%	
Taggart, Jennifer	0099	-	4,500.00	4,500.00	-	(4,317.36)	182.64	95.94%	182.64	100.00%	
Taggart, Ron	0100	94,538.00	-	94,538.00	(22,308.64)	(68,392.44)	3,836.92	95.94%	3,836.99	100.00%	
TAT Investments, LLC	0259	-	25,000.00	25,000.00	(3,109.00)	(20,876.35)	1,014.65	95.94%	1,014.67	100.00%	
Tate, Joseph P.	0214	1,460,367.00	-	1,460,367.00	(255,000.00)	(1,146,096.58)	59,270.42	95.94%	59,271.45	100.00%	
Taylor Property Holdings, LLC	0258	-	500,000.00	500,000.00	(78,336.45)	(401,370.56)	20,292.99	95.94%	20,293.34	100.00%	
Taylor, Gwen and Hyde	0064	42,762.00	-	42,762.00	(11,666.55)	(29,359.91)	1,735.54	95.94%	1,735.57	100.00%	
The Davies Family Trust	0068	66,163.00	20,000.00	86,163.00	(25,705.43)	(56,960.56)	3,497.01	95.94%	3,497.07	100.00%	
The Joan Trust Hanna Special Needs Trust, Jennifer Hanna, Trustee	0293	191,535.48	-	191,535.48	(71,633.11)	(112,128.71)	7,773.66	95.94%	7,773.79	100.00%	
The Shortt Family Heritage, LLC	0083	209,107.00	-	209,107.00	(43,983.45)	(156,636.74)	8,486.81	95.94%	8,486.96	100.00%	

**Management Solutions, Inc., Receivership**  
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Current Distribution	Rising Tide %
\$8,879,500.00	100.00%

SORTED BY NAME										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 Final 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)	(46,182.50)	2,029.30	95.94%	2,029.34	100.00%	
THT Investments, LLC	0257	-	25,000.00	25,000.00	(3,109.00)	(20,876.35)	1,014.65	95.94%	1,014.67	100.00%	
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)	(132,840.84)	7,109.41	95.94%	7,109.53	100.00%	
TMB Limited Company	0517	89,471.00	500,000.00	589,471.00	(3,003.07)	(562,543.67)	23,924.26	95.94%	23,924.67	100.00%	Assigned.
TMB, L.C. - Notes Receivable	0516	-	9,445,000.00	9,445,000.00	(6,080,273.32)	(2,981,392.12)	383,334.56	95.94%	383,341.20	100.00%	
TMT Investments, LLC	0256	-	25,000.00	25,000.00	(3,109.00)	(20,876.35)	1,014.65	95.94%	1,014.67	100.00%	
Tolbert, Randy or Kay	0273A	86,817.00	25,000.00	111,817.00	(22,641.65)	(84,637.15)	4,538.20	95.94%	4,538.28	100.00%	
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)	(36,332.65)	1,844.43	95.94%	1,844.46	100.00%	
Truckpro, L.C. (TIC & LLC Member Interests)	0511	4,299,908.42	-	4,299,908.42	(324,187.34)	(3,801,205.09)	174,515.99	95.94%	174,519.01	100.00%	
Truman F. Clawson 2003 Trust	0433b	-	26,335.41	26,335.41	(3,999.99)	(21,266.57)	1,068.85	95.94%	1,068.87	100.00%	
TW Investments, LLC	0268	-	150,000.00	150,000.00	(24,701.25)	(119,210.85)	6,087.90	95.94%	6,088.01	100.00%	
Van Leeuwen, Harro or Linda	0144	53,632.00	33,700.00	87,332.00	(13,121.07)	(70,666.48)	3,544.45	95.94%	3,544.51	100.00%	
Vanderhoof, Elsie-Marie	0581	242,787.00	-	242,787.00	(118,347.67)	(114,585.58)	9,853.75	95.94%	9,853.92	100.00%	
Villa Cumorah- A Utah Limited partnership- Gary C Williamson - Partner	0357	727,864.17	-	727,864.17	(130,000.00)	(568,323.09)	29,541.08	95.94%	29,541.59	100.00%	
Waite, David Lanny or Dorothy Maxine	0005-1	205,409.00	45,000.00	250,409.00	(60,060.27)	(180,185.64)	10,163.09	95.94%	10,163.27	100.00%	
Walker, Carol	0316	-	-	-	-	-	-	N/A	-	N/A Duplicate - 0006	
Walker, Carol A.	0006-1	163,143.00	-	163,143.00	(71,642.70)	(84,878.98)	6,621.32	95.94%	6,621.43	100.00%	
Warner and Warner I, LLC	0187	180,300.00	-	180,300.00	(90,150.00)	(82,832.35)	7,317.65	95.94%	7,317.78	100.00%	
Warner, Bart	Scheduled	153,750.00	-	153,750.00	-	(147,509.91)	6,240.09	95.94%	6,240.20	100.00%	Settled Amount.
Warner, Elizabeth A.	0519	721,523.00	-	721,523.00	(183,375.00)	(508,864.28)	29,283.72	95.94%	29,284.23	100.00%	
Webb, David and Melodie	0320	44,661.00	-	44,661.00	(8,395.73)	(34,452.66)	1,812.61	95.94%	1,812.64	100.00%	
Weiss, Gary	0237	9,360.00	-	9,360.00	-	(8,980.12)	379.88	95.94%	379.89	100.00%	
Welling, Blake	0346	-	-	-	-	-	-	N/A	-	N/A Duplicate - 0367	
Welling, Blake	0367	1,014,033.00	-	1,014,033.00	(160,876.78)	(812,000.70)	41,155.52	95.94%	41,156.23	100.00%	
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)	(72,565.31)	3,758.91	95.94%	3,758.98	100.00%	
Welsh, James F.	0163	112,592.00	-	112,592.00	-	(108,022.34)	4,569.66	95.94%	4,569.74	100.00%	
Welsh, Jane L.	0164	119,914.00	-	119,914.00	-	(115,047.17)	4,866.83	95.94%	4,866.91	100.00%	
Weyher, William Samuel or Elizabeth Henry	0347	27,180.00	2,125.00	29,305.00	(5,675.99)	(22,439.64)	1,189.37	95.94%	1,189.39	100.00%	
Whipple, Donald or Raegan	0076	4,661.00	-	4,661.00	-	(4,471.83)	189.17	95.94%	189.17	100.00%	
William T. Gerome Inc.	0191	235,322.00	-	235,322.00	(46,536.52)	(179,234.71)	9,550.77	95.94%	9,550.94	100.00%	
Williamson Family Decedent Trust, Gary C. Williamson Trustee	0547	-	950,000.00	950,000.00	(205,675.33)	(705,767.99)	38,556.68	95.94%	38,557.35	100.00%	
Williamson, Bryan V. or Sharla	0356	-	232,000.00	232,000.00	(15,137.28)	(207,446.77)	9,415.95	95.94%	9,416.11	100.00%	
Williamson, Reid J	0358	-	80,000.00	80,000.00	(10,388.69)	(66,364.43)	3,246.88	95.94%	3,246.94	100.00%	
Wilson, Gwen or Vaughn	0010	92,311.00	-	92,311.00	(18,083.92)	(70,480.55)	3,746.53	95.94%	3,746.59	100.00%	
Wilson, Robert P. III and Jeanette M.	0304	-	200,000.00	200,000.00	-	(191,882.80)	8,117.20	95.94%	8,117.34	100.00%	
Windwood Apartments, L.C.	0246	-	100,000.00	100,000.00	-	(95,941.40)	4,058.60	95.94%	4,058.67	100.00%	
Winkel, Richard	0150	1,036,471.00	-	1,036,471.00	(321,385.26)	(673,019.55)	42,066.19	95.94%	42,066.92	100.00%	
WJ Lamping Co. or Lamping, William J. or Bradi S.	0180	664,861.00	-	664,861.00	(304,481.08)	(333,395.89)	26,984.03	95.94%	26,984.50	100.00%	
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)	(30,421.32)	1,771.66	95.94%	1,771.69	100.00%	
Youd, Alyse	0321	7,040.00	-	7,040.00	(4,011.14)	(2,743.13)	285.73	95.94%	285.73	100.00%	
Youd, Cory Mackay or Kaitlin	0313	22,085.00	-	22,085.00	(10,000.00)	(11,188.66)	896.34	95.94%	896.36	100.00%	
Youd, Linda	0122-1A	433,982.00	30,000.00	463,982.00	(218,814.39)	(226,336.45)	18,831.16	95.94%	18,831.49	100.00%	
Zmyslo, Gerald A.	0460	297,226.00	-	297,226.00	-	(285,162.79)	12,063.21	95.94%	12,063.42	100.00%	
TOTALS		\$ 140,980,502.43	\$ 62,645,324.84	\$ 203,625,827.27	\$ (65,365,030.05)	\$ (130,218,443.71)	\$ 8,031,567.62		\$ 8,154,500.00		

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

Current Distribution	Rising Tide %
\$8,879,500.00	100.00%

*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 Final Distribution	Percent of AIC Returned After Past and Present Receivership Distribution(s) (D + E + H) / C	Comments
Black Cliffs	n/a			1,200,000.00	-	(475,000.00)	725,000.00	39.58%	725,000.00	100.00%	Per Settlement
TOTALS		140,980,502.43	62,645,324.84	204,825,827.27	(65,365,030.05)	(130,693,443.71)	8,756,567.62		8,879,500.00		

# **EXHIBIT “B”**

**Management Solutions, Inc., In Receivership**  
**Estimated Cash Available to Pay Claimants**

As of April 17, 2018

	<u>Final Estimate</u>	
<b>Cash balance available</b>	<b>\$ 9,804,850</b>	
Cox Property Liquidation	25,000	
<b>Cash Available for Plan Payments</b>	<b>9,829,850</b>	
<b>Less Reserves:</b>		
Estimated future professional fees	(150,000)	
Federal and State taxes and penalties - Qualified Settlement Fund Returns	(119,377)	
<b>Total Reserves</b>	<b>(269,377)</b>	
<b>Cash Available for Additional Distribution(s)</b>	<b>9,560,473</b>	
Class 5 Investor Claims Remaining	(8,879,500)	
Percentage Returned to Class 5 Claimants after Distributions	100.00%	
<b>Available cash after payment of Class 5 claims</b>	<b>\$ 680,973</b>	
Class 6 Claims Estimated Distributions:		
Fannie Mae	<u>Allowed Amount</u> \$ 678,239	<u>%</u> (634,218) 93.5%
Mutual of Omaha LoanPro, LLC	50,000	(46,755) 93.5%
Class 7 Claims Estimated Distribution		-
Class 8 Claims Estimated Distribution		-
<b>Ending Cash Balance</b>	<b>\$ 0.00</b>	

  

Adjusted Investor Claims	\$ 204,825,827
Payments since 12/31/08	(65,365,030)
First and Second Distributions	(105,000,000)
Third Distribution	(21,000,000)
Fourth Distribution	(4,693,444)
Estimated Fifth Distribution	(8,879,500)
Estimated Class 8 Distribution	-
<b>Percent Returned</b>	<b>100%</b>