

# EXHIBIT C

**EXHIBIT C  
REVISIONS TO CERTAIN CLAIM DETERMINATIONS**

| Claim Number | Consolidated with or related to Claim Number | Claim Amount <sup>1</sup> | Allowed Amount | Distribution Amount | Revisions Post Claims Determination Motion  |
|--------------|--|---------------------------|----------------|---------------------|---|
| 61           |  | \$100,000.00              | \$100,000.00   | \$20,000.00         | The Claimant provided information that the new custodian for this account is Fidelity Investments. Accordingly, the Receiver recommends that, for distribution purposes, the title of this account be changed to the name of Fidelity Investments FBO Claimant.   |
| 62           |  | \$1,661,000.00            | \$1,661,000.00 | \$332,200.00        | The Claimant provided information that the new custodian for this account is TD Ameritrade. Accordingly, the Receiver recommends that, for distribution purposes, the title of this account be changed to the name of TD Ameritrade FBO Claimant.   |
| 63           |  | \$577,000.00              | \$577,000.00   | \$115,400.00        | This claim was allowed in the name of a husband and wife for the Allowed Amount of \$577,000.00. The Claimants informed the Receiver that they are now divorced and requested that any distributions related to this account be distributed equally to each of them at separate addresses. The Receiver recommends that this request be honored and that 50% of each distribution be sent to each spouse.   |
| 85           |  | \$519,205.00              | \$519,205.00   | \$103,841.00        | The Receiver has been informed that the Claimant is deceased. The Receiver requested additional information regarding the new beneficial owner of the account and was informed that this distribution can be made payable to the account as it is named currently, which is for the benefit of the decedent. Should the Claimant's estate provide sufficient information regarding a new beneficial owner of the account for subsequent distributions, the Receiver will remit payment to that individual or entity. If no or insufficient information is received, the Receiver will continue to remit payment in the name of the account for the benefit of the decedent. |

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

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REVISIONS TO CERTAIN CLAIM DETERMINATIONS**

| Claim Number<br>or related to Claim Number | Consolidated with<br>Claim Number | Claim Amount <sup>1</sup> | Allowed Amount | Distribution<br>Amount | Revisions Post Claims Determination Motion  |
|--|-----------------------------------|---------------------------|----------------|------------------------|---|
| 191  | 189 & 190                         | \$126,640.00              | \$126,640.00   | \$25,328.00            | The Receiver has been informed that the Claimant is deceased. The Receiver has requested additional information regarding the new beneficial owner of the account. The Receiver recommends that the Claimant's estate be allowed ten days from the date of an order to provide sufficient information regarding the new beneficial owner of the account. If sufficient information is provided, the Receiver will remit payment to that individual or entity. If no or insufficient information is received within that time, the Receiver will remit payment in the name of the account for the benefit of the decedent.   |
| 211  |                                   | \$490,000.00              | \$490,000.00   | \$98,000.00            | The Claimant provided information that the new custodian for this account is Wachovia Bank. As Wachovia Bank was acquired by Wells Fargo, the Receiver recommends that, for distribution purposes, the title of this account be changed to the name of Wells Fargo FBO  |
| 263  |                                   | \$66,340.83               | \$66,340.83    | \$13,268.17            | The Claimant provided information that the new custodian for this account is Fidelity Investments. Accordingly, the Receiver recommends that, for distribution purposes, the title of this account be changed to the name of Fidelity Investments FBO Claimant.   |
| 270  |                                   | \$500,000.00              | \$505,638.00   | \$101,127.60           | The Receiver has been informed that the Claimant is deceased. The Receiver requested additional information regarding the new beneficial owner of the account and was informed that this distribution can be made payable to the account as it is named currently, which is for the benefit of the decedent. Should the Claimant's estate provide sufficient information regarding a new beneficial owner of the account for subsequent distributions, the Receiver will remit payment to that individual or entity. If no or insufficient information is received, the Receiver will continue to remit payment in the name of the account for the benefit of the decedent. |

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**EXHIBIT C  
REVISIONS TO CERTAIN CLAIM DETERMINATIONS**

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|--------------|--|---------------------------|----------------|---------------------|---|
|              |  | \$98,054.17               | \$98,054.17    | \$19,610.83         | The Receiver has been informed that the Claimant is deceased. The Receiver has received some additional information and documents reflecting that the Claimant's wife was the beneficiary of this account. The Receiver is seeking additional verification of this information. The Receiver recommends that the Claimant's wife be allowed ten days from the date of the order to provide the additional verification. If sufficient information is provided, the Receiver will remit payment to the decedent's wife as beneficiary of this account. If no or insufficient information is received within that time, the Receiver will remit payment in the name of the account for the benefit of the decedent.       |
| 296          | 295  | \$1,233,427.92            | \$1,233,427.92 | \$246,685.58        | This Claimant is a retirement trust. The trustee for the Claimant informed the Receiver that this trust has been closed and the proceeds were placed into an IRA for the trustee and an IRA for his wife. The information further indicated that any proceeds from this account are to be divided 22.28% for the wife and 77.72% for the trustee and that the new custodian for these IRA accounts is Polycomp Trust Company. The Receiver recommends that the trustee's request be honored and that 22.28% of any distribution to which this account is entitled be sent in the name of Polycomp Trust Company FBO wife and 77.72% of any such distribution be sent in the name of Polycomp Trust Company FBO trustee. |
| 306          |  |                           |                |                     |   |
| 335          |  | \$600,900.00              | \$600,900.00   | \$120,180.00        | The Claimant provided information that the new custodian for this account is Fidelity Investments. Accordingly, the Receiver recommends that, for distribution purposes, the title of this account be changed to the name of Fidelity Investments FBO Claimant.   |
| 354          |  | \$301,000.00              | \$299,893.00   | \$59,978.60         | The Claimant provided information that the new custodian for this account is Wellington Shields & Company. Accordingly, the Receiver recommends that, for distribution purposes, the title of this account be changed to the name of Wellington Shields & Company FBO   |

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|--|--|----------------|------------------------|---|
| 358  | 357 & 359<br>\$230,000.00                      | \$230,000.00   | \$46,000.00            | The Receiver has been informed that the Claimant is deceased. The Receiver has received some additional information and documents reflecting that the Claimant's wife was the beneficiary of this account and established a beneficiary IRA of her husband's IRA. The Receiver is seeking additional verification of this information. The Receiver recommends that the Claimant's wife be allowed ten days from the date of the order to provide the additional verification. If sufficient information is provided, the Receiver will remit payment to the decedent's wife's beneficiary IRA of this account. If no or insufficient information is received within that time, the Receiver will remit payment in the name of the account for the benefit of the decedent. |
| 373  | \$157,066.06                                   | \$155,261.41   | \$31,052.28            | The Receiver has been informed that the Claimant is deceased. The Receiver has requested additional information regarding the new beneficial owner of the account. The Receiver proposes that the Claimant's estate be allowed ten days from the date of an order to provide sufficient information regarding the new beneficial owner of the account. If sufficient information is provided, the Receiver will remit payment to that individual or entity. If no or insufficient information is received within that time, the Receiver will remit payment in the name of the account for the benefit of the decedent.   |

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**EXHIBIT C  
REVISIONS TO CERTAIN CLAIM DETERMINATIONS**

| <b>Claim Number</b> | <b>Consolidated with or related to Claim Number</b> | <b>Claim Amount<sup>1</sup></b> | <b>Allowed Amount</b> | <b>Distribution Amount</b> | <b>Revisions Post Claims Determination Motion</b>  |
|---------------------|---|---------------------------------|-----------------------|----------------------------|--|
| 471                 |   | \$286,000.00                    | \$286,000.00          | \$57,200.00                | The Claimant objected to the Receiver's determination of this claim. Upon review of documentation provided by the Claimant and other Receivership records, the Receiver has determined that two distributions which appeared to have been made to Claimant were not completed and the funds were returned to the Receivership Entity's bank account. Accordingly, the Receiver recommends that this claim, which was previously denied, should be allowed for the claimed amount of \$286,000. |
| <b>TOTAL</b>        |   |                                 | <b>\$6,949,360.33</b> | <b>\$1,389,872.07</b>      |  |

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