

EXHIBIT B

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RESERVES**

Claim Number	Consolidated with Claim Number	Objected Amount	First Distribution Reserved Amount	Second Distribution Reserve Amount	Total Reserve Amount	Second Distribution Notes
157		\$90.00	\$18.00	\$0.00	\$0.00	The Claimant has withdrawn this objection. Accordingly, the Receiver requests that the Reserved Amount of \$18.00 be released to the Receiver.
403		\$0.00	\$0.00	\$0.00	\$0.00	This objection is still pending. The Claimant agrees that this account experienced False Profits. Accordingly, no reserves are necessary for this claim.
404		\$14,907.67	\$2,981.53	\$2,497.03	\$5,478.56	This objection is still pending. Therefore, the Receiver recommends that the Reserved Amount be increased from \$2,981.53 to \$5,478.56.
405		\$31,873.37	\$6,374.67	\$5,338.79	\$11,713.46	This objection is still pending. Therefore, the Receiver recommends that the Reserved Amount be increased from \$6,374.67 to \$11,713.46.
406	477*	\$0.00	\$0.00	\$0.00	\$0.00	Due to the recognition of a transfer, the Receiver has allowed this claim for \$78,509.15, which is greater than the amount claimed, and has provided for the Claimant to receive his initial and second distribution on that amount as reflected in Exhibit A. Accordingly, no reserves are necessary for this claim.
407		\$61,246.41	\$12,249.28	\$10,258.77	\$22,508.05	This objection is still pending. Therefore, the Receiver recommends that the Reserved Amount be increased from \$12,249.28 to \$22,508.05.
408		\$25,144.49	\$5,028.90	\$4,211.70	\$9,240.60	This objection is still pending. Therefore, the Receiver recommends that the Reserved Amount be increased from \$5,028.90 to \$9,240.60.
444		\$500,000.00	\$100,000.00	\$0.00	\$0.00	In connection with the settlement of litigation brought by the Receiver, the Claimant has withdrawn this objection. Accordingly, the Receiver requests that the Reserved Amount of \$100,000.00 be released to the Receiver.
445		\$1,195,000.00	\$239,000.00	\$200,162.50	\$439,162.50	The Receiver has been unable to reach an accord with the Claimant regarding this objection, so the Receiver anticipates the dispute will be submitted to the Court shortly. Therefore, the Receiver recommends that the Reserved Amount be increased from \$239,000.00 to \$439,162.50.
449		\$0.00	\$0.00	\$0.00	\$0.00	The Claimant has withdrawn this objection.
450		\$0.00	\$0.00	\$0.00	\$0.00	The Claimant has withdrawn this objection.
462		\$0.00	\$0.00	\$0.00	\$0.00	This objection is still pending. The Claimant agrees that this account experienced False Profits. Accordingly, no reserves are necessary for this claim.
463		\$0.00	\$0.00	\$0.00	\$0.00	This objection is still pending. The Claimant's False Profits exceed his losses. As such, no reserves are necessary for this claim.
464		\$0.00	\$0.00	\$0.00	\$0.00	This objection is still pending. The Claimant has not claimed any amount for this claim. As such, no reserves are necessary for this claim.

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465		\$0.00	\$0.00	\$0.00	\$0.00	This objection is still pending. The Claimant has not claimed any amount for this claim. As such, no reserves are necessary for this claim.
466		\$0.00	\$0.00	\$0.00	\$0.00	This objection is still pending. The Claimant agrees that this account experienced False Profits. Accordingly, no reserves are necessary for this claim.
467		\$155,511.27	\$31,102.25	\$26,048.14	\$57,150.39	This objection is still pending. Therefore, the Receiver recommends that the Reserved Amount be increased from \$31,102.25 to \$57,150.39.
469		\$305,000.00	\$61,000.00	\$51,087.50	\$112,087.50	This objection is still pending. Therefore, the Receiver recommends that the Reserved Amount be increased from \$61,000.00 to \$112,087.50.
476		\$480,500.00	\$96,100.00	\$80,483.75	\$176,583.75	This objection is still pending. Therefore, the Receiver recommends that the Reserved Amount be increased from \$96,100.00 to \$176,583.75.
477		\$85,000.00	\$17,000.00	\$14,237.50	\$31,237.50	This objection is still pending. Therefore, the Receiver recommends that the Reserved Amount be increased from \$17,000.00 to \$31,237.50.
483		\$353,665.49	\$70,733.10	\$0.00	\$0.00	The Claimant has withdrawn this objection. Accordingly, the Receiver requests that the Reserved Amount of \$70,733.10 be released to the Receiver.
504		\$136,000.00	\$27,200.00	\$0.00	\$0.00	In October 2012, the Claimant filed a motion with the Court setting forth the basis for this claim and seeking relief for her alleged losses. The Court entered an Order finding that the allegations underlying the claim predated the scheme at issue and had no nexus to that scheme. Thus, this objection has been overruled and the claim remains denied. Accordingly, the Receiver requests that the reserved amount of \$27,200.00 be released to the Receiver.
SUB-TOTAL		\$3,343,938.70	\$668,787.73	\$394,325.69	\$865,162.32	

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WELLS FARGO'S ASSERTED INTERESTS

Claim Number	Consolidated with Claim Number	Objected Amount	First Distribution Reserved Amount	Second Distribution Reserve Amount	Total Reserve Amount	Second Distribution Notes
Evergreen, Colorado Property		\$402,786.02 as of 4/26/12	\$0.00	\$0.00	\$0.00	No reserves are necessary because the value of this property far exceeds the amount Wells Fargo claims that it is owed.
Rite-Aid Pharmacy Property (Claim 502)		\$3,303,461.60 as of 4/26/12	\$220,692.32	\$179,894.74	\$400,587.06	The Receiver sold this property and received \$2,229,463.15 in net proceeds from the sale. These proceeds are being held until Wells Fargo's claim to them is resolved. The amount reserved is based on the difference between the amount the Receivership received from the sale and the amount Wells Fargo claims it is owed. This difference is \$1,073,998.45.
BellaSara Condo Loan 1		\$1,187,858.97 as of 4/26/12	\$237,571.79	\$198,966.38	\$436,538.17	The reserve amount for the second distribution is 16.75% of the amount Wells Fargo claims it is owed.
BellaSara Condo Loan 2		\$1,122,635.94 as of 4/26/12	\$224,527.19	\$188,041.52	\$412,568.71	The reserve amount for the second distribution is 16.75% of the amount Wells Fargo claims it is owed.
Laurel Mountain Property		\$2,188,447.11 as of 4/26/12	\$437,689.42	\$366,564.89	\$804,254.31	The reserve amount for the second distribution is 16.75% of the amount Wells Fargo claims it is owed.
SUBTOTAL			\$1,120,480.72	\$933,467.53	\$2,053,948.25	
TOTAL RESERVES			\$1,789,268.45	\$1,327,793.22	\$2,919,110.57	