

Attachment 10

**Chart of certain preference claims, other avoidance claims and accounts receivable claims
that are being assigned to the Liquidating Trust**

Retained Potential Preferential Transfer Claims

Transferee	Total Payments Received During Preference Period
Aldridge Produce Co.	\$ 19,679
AlSCO	\$ 64,533
B&J Lawn Care, Inc.	\$ 50,780
Bankcard	\$ 40,656
Blue Ridge Electric	\$ 226,125
Cintas Corporation	\$ 27,278
Cliffs Management Services	\$ 1,366,036
Cliffs Real Estate, Inc.	\$ 262,768
Duke Energy	\$ 59,229
GE Capital Corp/Vfs	\$ 30,603
Gusto Limited	\$ 34,068
Harrell's	\$ 131,875
La Bastide Management Group, LLC	\$ 278,080
Meat And Seafood Solutions, LLC	\$ 52,011
Moore & Balliew Oil Co. Inc.	\$ 41,516
Progressive Energy Carolinas, Inc	\$ 31,464
Republic Services	\$ 32,041
Smith Turf & Irrigation Co.	\$ 20,166
TCF Equipment Finance, Inc.	\$ 22,572
Turn-Key Construction, Inc.	\$ 26,225
US Foodsservice	\$ 287,930
Total	\$ 3,105,635

<u>Name and Address of Transferee, Relationship to Debtor</u>	<u>Date</u>	<u>Property Transferred</u>
Cliffs Management Services, LLC 3598 Hwy 11, Travelers Rest, SC 29690 Non-Debtor Affiliate	6/1/2010	\$533,448.95; in connection with land transferred to Debtors by Non-Debtor Affiliates
The Cliffs at High Carolina, LLC 3598 Hwy 11, Travelers Rest, SC 29690 Non-Debtor Affiliate	7/2/2010	\$1,250,000; escrow payment in connection with attempted purchase of High Carolina golf course footprint (amount subsequently repaid to Debtor)
The Cliffs at High Carolina, LLC 3598 Hwy 11, Travelers Rest, SC 29690 Non-Debtor Affiliate	7/22/2010	\$1,250,000; escrow payment in connection with attempted purchase of High Carolina golf course footprint (amount subsequently repaid to Debtor)
The Cliffs at High Carolina, LLC 3598 Hwy 11, Travelers Rest, SC 29690 Non-Debtor Affiliate	8/4/2010	\$1,100,000; escrow payment in connection with attempted purchase of High Carolina golf course footprint (amount subsequently repaid to Debtor)
The Cliffs at High Carolina, LLC 3598 Hwy 11, Travelers Rest, SC 29690 Non-Debtor Affiliate	8/20/2010	\$1,000,000; escrow payment in connection with attempted purchase of High Carolina golf course footprint (amount subsequently repaid to Debtor)
Cliffs Management Services, LLC 3598 Hwy 11, Travelers Rest, SC 29690 Non-Debtor Affiliate	9/16/2010	\$406,723.24; escrow payment in connection with attempted purchase of High Carolina golf course footprint (amount subsequently repaid to Debtor)
Cliffs Wellsong, LLC 3598 Hwy 11, Travelers Rest, SC 29690 Non-Debtor Affiliate	9/27/2010	\$1,519,731; for purchase of Keowee Springs Wellness Center infrastructure
The Cliffs Golf Course Holding Company, LLC 3598 Hwy 11, Travelers Rest, SC 29690 LLC owned 50% by Non-Debtor Affiliate and 50% by third parties (Mr. William B. Allin and Mr. Emmett I. Davis, Jr.)	1/24/2011	\$8,079,395.13; exercise of option to repurchase real property used for golf courses at Keowee Falls, Keowee Springs and Walnut Cove in connection with December 2007 sale/leaseback agreement

No intercompany book entries in connection with such transfers are listed. Intercompany receivables and payables are shown in the Debtors' schedules.

Retained Receivables Claims**(owing from DevCo entities, Jim Anthony, and third parties)**

Entity / Description	Total Amount Owing to Debtors
Past Due Member and Other Accounts Receivable*	\$ 2,935,953
Allora, LLC	\$ 464,436
Anthony, Jim (notes receivable)	\$ 5,707,138
Anthony, Jim (loans due)	\$ 700,000
Cliffs at High Carolina (DevCo)	\$ 10,170
Cliffs at Mountain Park (DevCo)	\$ 3,635,271
Cliffs at Glassy (DevCo)	\$ 27,594,002
Cliffs Communities Holding (DevCo)	\$ 163
Cliffs Management Services (DevCo)	\$ 42,137,900
Cliffs Real Estate (DevCo)	\$ 4,903,570
Culhan, Kevin (Allora guaranty)	\$ 464,436
Outstanding Financed Membership Initiation Deposits**	\$ 1,766,248
Property Management Group (DevCo)	\$ 2,363,222
Santerini, Jr., William R. (Allora guaranty)	\$ 464,436
Total	\$ 93,146,946

* see Schedule 1

** see Schedule 2

Retained Receivables Schedule 1**Past Due Member and Other Accounts Receivable**

Entity	Total Amount Owning to Debtors
A.J. Thompson	\$ 18,366
Alex Harrill	\$ 11,726
Alfred Hill	\$ 47,338
Allen Johnson	\$ 9,739
Allen Weintraub	\$ 2,621
Andrea Potapovs	\$ 5,043
Andrew Floyd	\$ 9,525
Andy Cajka	\$ 2,501
Anita McGaughey	\$ 4,879
Arden Weathers	\$ 7,058
Arthur Digeronimo	\$ 220
Associate Discount Account	\$ 24
Aurel Cornell	\$ 1,343
Austin Singleton	\$ 3,914
Baofa Zhang	\$ 7,945
Ben Brower	\$ 11,286
Bill Bachman	\$ 2,792
Bill Kennedy	\$ 6,685
Blake Castor	\$ 521
Bob Kalbfell	\$ 2,671
Bobby Jones	\$ 23,341
Brad Ragan	\$ 3,164
Brent Mundy	\$ 7,939
Brett Tharpe	\$ 882
Bruce Chapnick	\$ 384
Bruce Ko	\$ 5,834
Bruce Udell	\$ 903
Bryant McClain	\$ 4,377
Bryant-Lindhart Wedding	\$ 150
Buzzy Blumenthal	\$ 13,525
C. Mark Baucom	\$ 3,391
Candice Glenn	\$ 168
Carlo Dall'Olmo	\$ 19,259
Carlos Chuman	\$ 4,071
Carolyn Haenggi	\$ 1,481
CCI - ClubCo Billing Acct	\$ 2,430
CCI - Lawn Care/Landscaping	\$ 2,535

Retained Receivables Schedule 1**Past Due Member and Other Accounts Receivable**

CCI - Payroll Transfers	\$ 63,987
Champ Covington III	\$ 531
Charles Douglas	\$ 669
Charles Hellwig	\$ 4,042
Charles Houser	\$ 13
Charles Leibrandt	\$ 1,671
Charles Myers	\$ 806
Chris Peifer	\$ 2,088
Christopher O'Connor	\$ 898
Chuck Davis	\$ 39,819
Clark Gray	\$ 28,305
Cliffs @ Glassy Develop.	\$ 35
Cliffs Valley POA	\$ 225
Connie Glavin	\$ 5,528
Cort Durocher	\$ 8,586
CRO Cliffs Resident Outreach	\$ 526
Dale Furman	\$ 27,574
Dale Moegling	\$ 1,787
Dan Ball	\$ 2,669
Dan Burris	\$ 785
Dan Collins	\$ 50,764
Daniel Jackson	\$ 8,192
Daniel Kessler	\$ 7,391
Daniel McCollum	\$ 7,870
Daniel Page	\$ 64,067
Daniel Pasui	\$ 10,319
Daniel Radovic	\$ 1,831
Daniel Schwarz	\$ 5,200
Darrell Whitaker	\$ 7,413
Dave Brennan	\$ 492
Dave Halloran	\$ 413
Dave Kroeger	\$ 90
David Baker	\$ 2,452
David Fann	\$ 8,990
David Gomer	\$ 5,649
David Greene	\$ 19,439
David Hudson	\$ 2,094
David Murphy	\$ 2,909
David Ornelas	\$ 871
David Payne	\$ 31,407
David White	\$ 8,328

Retained Receivables Schedule 1**Past Due Member and Other Accounts Receivable**

Dean Banks	\$ 2,855
Dean Conn	\$ 32,483
Dennis Dodd	\$ 4,092
Dennis Flynn	\$ 995
Dennis Tavernetti	\$ 18,853
Derrick Robinson	\$ 3,113
Diane Bartlett	\$ 21
Discovery Guest	\$ 1,580
Don Evans	\$ 28,591
Don Harris	\$ 744
Don Tucker Group	\$ 809
Donald Schwartz	\$ 2,398
Donald Tucker	\$ 2,142
Doug Coghlan	\$ 2,416
Doug Fish	\$ 23,671
Douglas Lewis	\$ 2,052
Douglas McFarland	\$ 1,002
Douglas Young	\$ 64,961
Drew Nietzer	\$ 2,472
Duane Leet	\$ 1,166
Ed Grisham	\$ 3,178
Ed Tonero	\$ 3,535
Eddie Freeman	\$ 939
Edward Smith	\$ 39,304
Egon Stockenboger	\$ 49,338
Eric Holmes	\$ 5,729
Eric Moler	\$ 3,428
Farrell Jones	\$ 1,216
Frank Avent	\$ 1,777
Frank Henegan	\$ 40
Fred Meister	\$ 5,833
Garrison Abernathy	\$ 8
Garry Matheson	\$ 36,908
Gary Behrens	\$ 5,065
Gary Keene	\$ 12,695
Gary Mills	\$ 4,007
Gary Safreed	\$ 10,227
George Bower	\$ 21
Gerald Taylor	\$ 21,561
Glassy Club	\$ 136
Glenn Wright	\$ 6,781

Retained Receivable Schedule 1**Past Due Member and Other Accounts Receivable**

Gonzalo Lopez-Jordan	\$	12,188
Gordon Stofer	\$	5,692
Greg Demitri	\$	817
Gregory Lobo	\$	3,669
Greta Ferkel	\$	4,851
Guerry Doolittle	\$	7,109
Harry Scharling	\$	2,777
Henley Olmert	\$	1,787
Howard Sutter	\$	2,588
Hugh Griffin	\$	485
IMI	\$	47,849
Irv Welling	\$	80
Jack Ballinger	\$	3,382
Jack DeAndrade Cliffs Tennis Pro	\$	105
Jack Molenkamp	\$	865
Jacob Miguel	\$	4,677
James Douglas	\$	2,981
James Flood	\$	1,426
James Houtz	\$	1,777
James Lawter	\$	457
James Lynch	\$	9,864
James Sullivan	\$	3,707
Jana Osada	\$	20,522
Janie Plumley	\$	8
Jay Scott	\$	2,711
Jeff Marlatt	\$	25,453
Jeffrey Brown	\$	4,118
Jeffrey Fisher	\$	5,553
Jeffrey Garris	\$	6,997
Jeffrey Stout	\$	68
Jeffrey Svoboda	\$	2,442
Jerome Wilkerson	\$	1,063
Jerry Lucas	\$	4,858
Jim Anthony	\$	295
Jim Audie	\$	14,238
Jim Dalton	\$	41,223
Jim Mann	\$	19,733
Jim Ryan	\$	141
Jim Stuart	\$	1,201
Joe Eblen	\$	24,339
Joe Endry	\$	2,672

Retained Receivables Schedule 1**Past Due Member and Other Accounts Receivable**

Joel Robinson	\$ 24,441
Joey Finley	\$ 38,023
John Brooks	\$ 1,253
John Delgado	\$ 4,143
John Downey	\$ 5,930
John Estes	\$ 32,133
John Haasis	\$ 1,810
John King	\$ 457
John Kucharik	\$ 2,661
John Nahra	\$ 3,907
John Peasley	\$ 2,438
John White	\$ 1,011
Jon Kraut	\$ 18,612
Jon Robinson	\$ 6,421
Jonathan Kriner	\$ 21,336
Keith Skivington	\$ 1,777
Kelly Edwards Corporate Admin	\$ 616
Kenneth Farris	\$ 327
Kent Jewett	\$ 15,079
Keowee Club - FUEL	\$ 59
Keowee Falls Pro Shop	\$ 11
Keowee Springs Club	\$ 10
Keowee Springs Pro Shop	\$ 16
Kevin Byrne	\$ 7,012
Kevin Jones	\$ 8,713
Kevin McCarthy	\$ 5,004
Kirby Burnett	\$ 17,643
Lane Land	\$ 5,532
Larry Bryan	\$ 32,059
Larry Rich	\$ 4,762
Larry Sutton	\$ 882
Lawrence Eggleston	\$ 2,208
Leon Price	\$ 6,650
Leonard Herb	\$ 3,112
Linda Robertson	\$ 1,190
Lindsay Hoover	\$ 66
Lonnie Hale	\$ 898
Lou Lentine	\$ 36,412
Louis Kirtley	\$ 3,319
Luis Caminero	\$ 4,369
M. Scott Arledge	\$ 21,752

Retained Receivables Schedule 1**Past Due Member and Other Accounts Receivable**

Mark Antoncic	\$ 1,198
Mark Barre	\$ 882
Mark McLain	\$ 3,505
Mark Pollock	\$ 50,430
Mark Sprouse	\$ 24,387
Marvin Slosman	\$ 2,333
McAllister Carson	\$ 186
Michael Amos	\$ 4,297
Michael Blackburn	\$ 38,431
Michael Bragg	\$ 2,459
Michael Burn	\$ 1,810
Michael Demchak	\$ 82
Michael Fry	\$ 1,810
Michael Gaona	\$ 37,010
Michael Lapella	\$ 5,191
Michael Putnam	\$ 2,683
Michael Silverstein	\$ 20,135
Micky Clippard	\$ 1,048
Mike Grobman	\$ 17,957
Mike Hudson	\$ 12,446
Mike Lyons	\$ 13,209
Mike Miebach	\$ 7,493
Molly McNichols	\$ 4,709
Moos-Johnson Rehearsal/Wedding	\$ 328
Neal Silverman	\$ 15,458
Nelson Mullins	\$ 766
Nithima Kongkitkul	\$ 28,211
Odell Steele	\$ 7,108
Otto Mr. R. & Charlotte R. Otto	\$ 133
Patrick Hogan	\$ 3,242
Paul Barbas	\$ 343
Paul Bernard	\$ 2,977
Paul Duggan	\$ 9,258
Paul Funk	\$ 7,698
Paul Henriksen Walnut Cove Pro Sho	\$ 1,017
Paul Jones	\$ 5,648
Paul Mischinski	\$ 2,596
Paul Plybon	\$ 33,130
Paul Pumilia	\$ 1,985
Paul Scarpa	\$ 3,900
Paul Weaver	\$ 899

Retained Receivables Schedule 1**Past Due Member and Other Accounts Receivable**

Peggy Johnson	\$ 5,754
Peter Adcroft	\$ 1,401
Peter Brewer	\$ 898
Peter Wrobel	\$ 18,340
Philips Upham	\$ 882
Phillip Delp	\$ 1,845
PMG Only Steve Davis	\$ 1,661
Randall Hornsby	\$ 6,299
Randall O'Connor	\$ 34,838
Randolph Clark	\$ 3,782
Randy Martinez	\$ 3,280
Ray Gentilella	\$ 2,161
Residence Club	\$ 415
Ricardo Desoto	\$ 20,611
Rich Amatulli	\$ 2,387
Richard Earl	\$ 2,478
Richard Headley	\$ 9,236
Richard Lury	\$ 882
Richard Mitchell	\$ 882
Richard Stein	\$ 6,253
Richard W. Pappy	\$ 3,189
Rick Fisher Club Co. Charity Accou	\$ 101,473
Robert Bonnet	\$ 2,614
Robert Brown	\$ 7,132
Robert Cullen	\$ 10
Robert Davies	\$ 2,665
Robert Dunlap	\$ 3,033
Robert Groote	\$ 4,435
Robert Hanks II	\$ 21,821
Robert Mitchell	\$ 194
Robert Russo	\$ 803
Robert Soule	\$ 3,720
Robert Swander	\$ 24,560
Rod Sandel	\$ 19,809
Roger Dankel	\$ 220
Ron Cobb	\$ 14,026
Ron Davis	\$ 1,905
Ronald Dunn	\$ 38,023
Ronald Rasmussen	\$ 2,895
Roy Woodall	\$ 6,182
Ruben Moreno	\$ 1,908

Retained Receivables Schedule 1**Past Due Member and Other Accounts Receivable**

Sally Saxton	\$	711
Sanjay Anand	\$	1,853
Scott Carlton	\$	306
Scott Honea	\$	43,748
Scott Minton	\$	2,223
Scott Morris	\$	9,246
Shanley Mr. Ben & JoAnn Shanley	\$	1,349
Shirley Littlefield	\$	2,508
Sims-Mies Wedding	\$	2,500
Stan Robinson	\$	3,071
Stephen Aust	\$	25,476
Stephen Martin	\$	1,481
Stephen Reid	\$	2,000
Stephen Screnci	\$	9,695
Steve Benz MSRC Corporate Retreat	\$	480
Steve Hall	\$	390
Steve McNeely	\$	4,000
Steve McNorill	\$	6,359
Steve Schumaker	\$	1,998
Steve Seman	\$	750
Steven Stroul	\$	6,183
Stewart Hammond	\$	2,159
Stuart Kaufman	\$	1,065
Stuart Shaw	\$	442
Susan Koehler	\$	2,679
Susan Whiteley	\$	4,391
T. Craig Waller	\$	2,751
T. Fitz Johnson	\$	19,716
Ted Prosser	\$	4,032
Terry Brunner	\$	43,042
Terry Henson	\$	45,578
Thomas Crain	\$	3,105
Thomas Karvosky	\$	7,097
Thomas Kennedy	\$	2,137
Thomas Kerns	\$	6
Thomas Lane	\$	1,810
Thomas Reidy	\$	10,193
Thomas Whitesell	\$	898
Tim McDonald	\$	11,907
Tim Waddell	\$	3,173
Timothy Roberson	\$	14,863

Retained Receivables Schedule 1**Past Due Member and Other Accounts Receivable**

Timothy Sivre	\$ 8,801
Todd Fierman	\$ 5,017
Todd Hawkins	\$ 16,815
Todd Pater	\$ 986
Tom Catafygiotu	\$ 2,324
Tom Hilton	\$ 846
Tom Kilroe	\$ 2,655
Tom Morgan	\$ 1,434
Upstate Mortgage	\$ 12,082
Vic Seiter	\$ 8,704
Vincent Degenhart	\$ 3,307
W. Gregory Whittaker	\$ 7,992
W. Leon Elliston	\$ 108
W.R. Carey, Jr.	\$ 1,922
Wallace Cheves Jr.	\$ 4,566
Weatherford-Boerner Wedding	\$ 2,424
Will Cramer	\$ 382
William B Evans	\$ 882
William Boyd	\$ 38
William Buchanan	\$ 667
William Glen	\$ 8,813
William Janney	\$ 19,194
William Julien	\$ 12,741
William Poole	\$ 2,069
William Silveira	\$ 882
William Wuehrmann	\$ 3,925
Total	\$ 2,935,953

Retained Receivables Schedule 2**Outstanding Financed Membership Initiation Deposits**

Member	Total Amount Owing to Debtors
Berger, Stephen	\$ 100,000
Blanchard, Paul	\$ 26,250
Coss, Steven	\$ 20,000
Coss, Steven	\$ 20,000
Coss, Steven	\$ 50,000
Crowley, Bob	\$ 40,000
Curtis, Christopher	\$ 50,000
Farrell, George	\$ 50,000
Farrell, Rod	\$ 50,000
Fuhs, Paul	\$ 50,000
Guerrieri, James	\$ 150,000
Harris, Dana	\$ 12,500
Hicks, William	\$ 100,000
Houlihan, Dan	\$ 50,000
Huston, Deborah	\$ 10,000
Johnson, Michael	\$ 25,000
Juarez, Jason	\$ 100,000
Julian, Blake	\$ 79,165
Kern, Charlie	\$ 50,000
Miller, Ian Douglas	\$ 50,000
Moniotte, Charles	\$ 25,000
Otto, Bob	\$ 25,000
Reichert, James	\$ 100,000
Robshaw, Paul	\$ 50,000
Satterfield, Robert	\$ 125,000
Schneider, Robert	\$ 25,000
Slovak, George	\$ 75,000
Taylor, Wilson	\$ 25,000
Thode, Jeff	\$ 50,000
Tutman, Jeff	\$ 25,000
Ullerick, Darrin	\$ 133,333
Whipple, Ben	\$ 25,000
Total	\$ 1,766,248