

ORDERED.

Dated: February 03, 2016



Michael G. Williamson
Chief United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION
www.flmb.uscourts.gov

In re:

Case No.: 9:08-bk-04360-MGW

ULRICH FELIX ANTON ENGLER,
PRIVATE COMMERCIAL OFFICE, INC.
and PCO CLIENT MANAGEMENT, INC,

Chapter 7
(Substantively Consolidated)

Debtors. _____ /

ORDER SUSTAINING TRUSTEE'S OBJECTION TO CLAIM OF ULLRICH MESSMER (CLAIM NUMBER 69) AS TO CERTAIN INDIVIDUAL INVESTORS

THIS CAUSE came before the Court on August 12, 2015 at 11:00 a.m. upon the *Trustee's Objection to Claim of Ullrich Messmer [Claim Number 69]* [ECF No. 1056] (the "Objection") and the *Response to Trustee's Objections (Docs. 1056, 1053 and 1055) to Proof of Claim Numbers 69, 444 and 493 Filed in the Engler Bankruptcy Case* [ECF No. 1100]] (the "Response") filed by Ullrich Messmer, as assignee of certain individual investors who filed Proof of Claim Number 69 (collectively, the "Group Claimants"). The Court, having considered the Objection and the Response, finding that service of the Objection was proper under Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1(b), and noting that certain of the

Group Claimants as set forth on the attached Exhibit “A” have neither individually nor through the law firm of Urban Their & Federer, P.A. responded or objected to the proposed treatment in the Objection, and being otherwise duly advised in the premises, it is **ORDERED and ADJUDGED** as follows:

1. The Objection as to those Group Claimants listed on the attached Exhibit “A” is **SUSTAINED**.

2. Each individual claim of the Group Claimants listed on Exhibit “A” is hereby allowed, disallowed or allowed at a reduced amount in the manner set forth on Exhibit “A.”

3. The Court reserves jurisdiction to enforce the terms of this order.

Attorney Elgidely, is directed to serve a copy of this order on interested parties who are non-CM/ECF users and file a proof of service within 3 days of entry of the order.

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.7	Messmer	Abraham, Sabine	\$ -
69	69.19	Messmer	Albrecht, Hanspeter	\$ -
69	69.22	Messmer	Alt, Juergen	\$ -
69	69.23	Messmer	Alt, Manuel	\$ -
69	69.25	Messmer	Alzinger, Wolfgang	\$ 5,000.00
69	69.27	Messmer	Amaro Monteiro, Paulo Nuno	\$ 5,000.00
69	69.30	Messmer	Amstutz, Andreas	\$ -
69	69.31	Messmer	Andenmatten, Werner	\$ -
69	69.32	Messmer	Andratsch, Irmgard	\$ -
69	69.39	Messmer	Antonio, Giampietro	\$ -
69	69.40	Messmer	Antunes, Constantino	\$ 4,987.50
69	69.41	Messmer	Antweiler, Heinz	\$ -
69	69.42	Messmer	Anusuya Maylvaganam, Suthatharan	\$ -
69	69.51	Messmer	Velautham, Arumugavel	\$ 5,000.00
69	69.53	Messmer	Assel, Rainer	\$ -
69	69.54	Messmer	Auberger, Kaspar	\$ 18,875.00
69	69.56	Messmer	Auberger, Kaspar	\$ -
69	69.57	Messmer	Babati, Istvan	\$ 8,400.00
69	69.58	Messmer	Babl, Roland	\$ 9,000.00
69	69.59	Messmer	Bablick, Manuela	\$ -
69	69.64	Messmer	Bader, Monika	\$ 16,800.00
69	69.75	Messmer	Bartl, Marcel	\$ -
69	69.79	Messmer	Bauer, Anna Elisabeth	\$ 10,000.00
69	69.80	Messmer	Bauer, Annette	\$ 5,000.00
69	69.81	Messmer	Bauer, Monika	\$ -
69	69.82	Messmer	Bauer, Otto	\$ 15,394.54
69	69.83	Messmer	Bäuerle, Thorr	\$ 5,000.00
69	69.84	Messmer	Bauernfeind, Maria-Anna	\$ 7,250.00
69	69.85	Messmer	Baum Peissard, Marina	\$ 10,000.00
69	69.98	Messmer	Baumann, Volker	\$ -
69	69.101	Messmer	Baumgartner, Claudia	\$ 4,980.00
69	69.102	Messmer	Baur, Andreas	\$ -
69	69.103	Messmer	Baur, Andreas	\$ -
69	69.104	Messmer	Baur, Andreas	\$ -
69	69.105	Messmer	Baur, Bernd	\$ -
69	69.115	Messmer	Thavarasa Bavany	\$ -
69	69.116	Messmer	Bayerlein, Hans	\$ 5,000.00
69	69.118	Messmer	Beck, Anton	\$ 10,000.00
69	69.119	Messmer	Beck, Hans	\$ 5,000.00
69	69.120	Messmer	Beck, Roystan	\$ -
69	69.121	Messmer	Beck, Sophie	\$ -
69	69.124	Messmer	Beham, Claudia	\$ 13,973.20

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.125	Messmer	Beham, Claudia	\$ -
69	69.127	Messmer	Beining, Alexander	\$ -
69	69.129	Messmer	Bekim, Berisha	\$ -
69	69.130	Messmer	Bekim, Berisha	\$ -
69	69.131	Messmer	Benjamin, Paul	\$ -
69	69.132	Messmer	Benkoula neé Chalgoui, Fawzia	\$ 17,332.75
69	69.134	Messmer	Berger, Martin	\$ -
69	69.135	Messmer	Berger, Martin	\$ -
69	69.136	Messmer	Berger, Regina	\$ 13,000.00
69	69.137	Messmer	Berger-Vincon, Isabel	\$ -
69	69.140	Messmer	Berleb, Irmgard	\$ 6,700.00
69	69.146	Messmer	Bertolo, BT Montagen GmbH	\$ -
69	69.156	Messmer	Bibulovic, Zika	\$ 5,000.00
69	69.163	Messmer	Birkner, Else	\$ 5,000.00
69	69.164	Messmer	Birmoser, Werner	\$ 27,200.00
69	69.165	Messmer	Birmoser, Werner	\$ -
69	69.167	Messmer	Bischofberger, Peter	\$ 56,423.86
69	69.168	Messmer	Bischofberger, Peter	\$ -
69	69.174	Messmer	Blum, Alexander	\$ -
69	69.182	Messmer	Böckl, Franz Josef	\$ 30,000.00
69	69.183	Messmer	Boeke, Sabine	\$ 13,314.00
69	69.184	Messmer	Boersch, Rudi	\$ -
69	69.185	Messmer	Boersch, Rudi	\$ -
69	69.193	Messmer	Borchardt, Ekkehardt	\$ -
69	69.194	Messmer	Borchardt, Ekkehardt	\$ -
69	69.196	Messmer	Borst, Klaus	\$ 6,980.00
69	69.205	Messmer	Braun, Paul	\$ 14,125.00
69	69.206	Messmer	Braun, Paul	\$ -
69	69.209	Messmer	Brecht, Rabea	\$ 5,000.00
69	69.210	Messmer	Breitenhuber, Maria	\$ 6,000.00
69	69.211	Messmer	Breitkopf, Jens	\$ 18,248.75
69	69.212	Messmer	Breu, Ludwig	\$ 171,094.55
69	69.213	Messmer	Breu, Ludwig	\$ -
69	69.215	Messmer	Brogle, Philipp	\$ -
69	69.219	Messmer	Brummer, Josef	\$ -
69	69.220	Messmer	Brummer, Matthias	\$ -
69	69.221	Messmer	Brunner / Mattes, Robert / Walter	\$ -
69	69.222	Messmer	Brunner, Jürgen	\$ -
69	69.233	Messmer	Buckl, Inge	\$ 4,988.00
69	69.234	Messmer	Buerkli, Alois und Erika	\$ -
69	69.246	Messmer	Burgenmeister, Andreas	\$ -

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.257	Messmer	Calderan, Graziano	\$ 5,000.00
69	69.258	Messmer	Calderan, Mario	\$ 5,000.00
69	69.264	Messmer	Casati, Dino	\$ 15,000.00
69	69.265	Messmer	Casati, Stefan	\$ -
69	69.273	Messmer	Clauss, Stefan	\$ 27,600.00
69	69.1	Messmer	Code-x Business Solutions Ltd.	\$ 9,001.45
69	69.274	Messmer	Czubak, Jan	\$ 5,000.00
69	69.275	Messmer	Dabrowski, Peter	\$ 5,000.00
69	69.276	Messmer	Danner, Karl u. margarete	\$ -
69	69.277	Messmer	Davi, Antonio	\$ -
69	69.278	Messmer	De Fries, Volker	\$ -
69	69.279	Messmer	De Fries, Volker	\$ -
69	69.283	Messmer	Dehnert, Bernd	\$ 8,068.65
69	69.285	Messmer	Delgado, Vanessa	\$ 8,775.00
69	69.286	Messmer	Delgado, Vanessa	\$ -
69	69.296	Messmer	Di Dio, Giancarlo u. Vincenza	\$ 10,000.00
69	69.297	Messmer	Di Dio, Luigi u Maria	\$ 48,400.00
69	69.299	Messmer	Dichtl, Johanna	\$ 4,980.00
69	69.326	Messmer	Dr. Mayer, Bernd	\$ 10,000.00
69	69.327	Messmer	Dr. Spaleck, Christian	\$ 219,500.00
69	69.328	Messmer	Dr. Spaleck, Christian	\$ -
69	69.329	Messmer	Dr. Spaleck, Christian	\$ -
69	69.330	Messmer	Dr. Spaleck, Christian	\$ -
69	69.331	Messmer	Drasch, Josef	\$ 20,250.00
69	69.334	Messmer	Dressel, Klaus	\$ 10,000.00
69	69.335	Messmer	Dufek, Ronald	\$ 5,000.00
69	69.336	Messmer	Dumas, Jens-Uwe	\$ -
69	69.341	Messmer	Eberle, Gunter	\$ -
69	69.343	Messmer	Ebnetter, Emil	\$ 7,600.00
69	69.344	Messmer	Ebnetter, Myrtha	\$ -
69	69.345	Messmer	Ebnetter, Myrtha	\$ -
69	69.346	Messmer	Ebnetter, Thomas	\$ -
69	69.347	Messmer	Eckhardt, Dieter	\$ -
69	69.348	Messmer	Eckhardt, Igor	\$ -
69	69.349	Messmer	Eckmann, Maria	\$ 52,800.00
69	69.350	Messmer	Eckmann, Maria	\$ -
69	69.351	Messmer	Eckmann, Maria	\$ -
69	69.354	Messmer	Edler, Rainer	\$ -
69	69.358	Messmer	Ehrnsperger, Jürgen	\$ -
69	69.360	Messmer	Eisele, Ewald	\$ 149,950.00
69	69.361	Messmer	Eisele, Ewald	\$ -
69	69.362	Messmer	Elekes, Philippe	\$ 15,000.00
69	69.364	Messmer	Ehmann von Kamin, H. Günter	\$ -

Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.365	Messmer	Elser, Corinna	\$ -
69	69.366	Messmer	Emig, Tiemo	\$ -
69	69.370	Messmer	Enderlein, Brigitte	\$ 20,000.00
69	69.382	Messmer	Ettinger, Stefan	\$ 22,661.92
69	69.399	Messmer	Fecht, Klara	\$ -
69	69.400	Messmer	Fecht, Klara	\$ -
69	69.401	Messmer	Fecht, Klara	\$ -
69	69.410	Messmer	Fekter, Josef	\$ 12,922.35
69	69.411	Messmer	Felber, Georges	\$ 19,982.50
69	69.417	Messmer	Fethi, Azemi	\$ -
69	69.420	Messmer	Fieg, Richard	\$ 9,529.03
69	69.426	Messmer	Fischer, Ferdinand	\$ -
69	69.427	Messmer	Fischer, Jens	\$ -
69	69.428	Messmer	Fischer, Marianne	\$ 12,000.00
69	69.429	Messmer	Fischl, Daniela	\$ 5,000.00
69	69.430	Messmer	Fischl, Franz	\$ 4,980.00
69	69.431	Messmer	Fitzer, Klaus Michael	\$ 60,936.00
69	69.432	Messmer	Fitzer, Klaus Michael	\$ -
69	69.433	Messmer	Flachs, Sascha	\$ -
69	69.434	Messmer	Flachsenberg, Bernd	\$ 25,000.00
69	69.435	Messmer	Flachsenberg, Bernd	\$ -
69	69.437	Messmer	Flair-Immobilien GmbH	\$ -
69	69.439	Messmer	Flegel, Martin	\$ -
69	69.441	Messmer	Föckersperger, Frank	\$ 9,250.00
69	69.449	Messmer	Franke Dr., Bernd	\$ 5,770.00
69	69.450	Messmer	Franz, Alexander	\$ -
69	69.452	Messmer	Frei, Helga	\$ -
69	69.453	Messmer	Frei, Hilton	\$ -
69	69.454	Messmer	Frenz, Thea	\$ -
69	69.456	Messmer	Fricke, Josef	\$ -
69	69.460	Messmer	Fritsche, Ernst	\$ 7,580.00
69	69.461	Messmer	Fritz, Steffen u. Manuela	\$ -
69	69.462	Messmer	Fritzges, Michaela	\$ -
69	69.463	Messmer	Fritzges, Nicole	\$ -
69	69.466	Messmer	Fröhlich, Anita	\$ 19,000.00
69	69.467	Messmer	Fröhlich, Anita	\$ -
69	69.468	Messmer	Fröhlich, Hans	\$ -
69	69.474	Messmer	Ftakas, Georgios	\$ -
69	69.477	Messmer	Funk, Waldemar	\$ -
69	69.478	Messmer	Gablinger, Isaak	\$ -
69	69.479	Messmer	Gabriel, Christian	\$ -
69	69.480	Messmer	Gaertner, Monika	\$ -
69	69.482	Messmer	Gaisser, Klaus Deitmar	\$ 9,379.00

Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.483	Messmer	Galavoda, Maria	\$ -
69	69.486	Messmer	Gangoly, Ludwig	\$ -
69	69.488	Messmer	Gantner, Elsbeth	\$ 46,375.61
69	69.489	Messmer	Gass, Werner	\$ -
69	69.491	Messmer	Gawlik, Adam	\$ 7,600.00
69	69.492	Messmer	Gebetsberger, Johann	\$ 131,900.00
69	69.493	Messmer	Gebetsberger, Johann	\$ -
69	69.504	Messmer	Geldner, Klaus	\$ 9,370.15
69	69.508	Messmer	Gercke, Uwe	\$ 21,189.67
69	69.509	Messmer	Gesell, Johann	\$ -
69	69.510	Messmer	Geuder, Günther	\$ -
69	69.512	Messmer	Geyer, Hans-Peter	\$ -
69	69.513	Messmer	Geyer, Ingrid	\$ -
69	69.514	Messmer	Geyer, Ingrid	\$ 10,000.00
69	69.515	Messmer	Geyer, Irmgard	\$ 41,615.65
69	69.516	Messmer	Geyer, Irmgard	\$ -
69	69.517	Messmer	Geyer, Irmgard	\$ -
69	69.518	Messmer	Geyer, Irmgard	\$ -
69	69.519	Messmer	Geyer, Wolfgang	\$ -
69	69.520	Messmer	Geyer, Wolfgang	\$ -
69	69.531	Messmer	Glass, Georg	\$ 6,700.00
69	69.533	Messmer	Gleich, Peter	\$ -
69	69.543	Messmer	Göckert, Jana	\$ -
69	69.544	Messmer	Göckert, Peter	\$ -
69	69.545	Messmer	Göckert, Petra	\$ -
69	69.546	Messmer	Godfrey, Petra	\$ 8,000.00
69	69.548	Messmer	Goldberger, Josef	\$ 7,000.00
69	69.557	Messmer	Goschala, Karl-Heinz	\$ -
69	69.558	Messmer	Goschala, Oskar	\$ -
69	69.559	Messmer	Gossner, Elisabeth	\$ -
69	69.560	Messmer	Götz, Michael	\$ -
69	69.567	Messmer	Greiler, Esther	\$ -
69	69.568	Messmer	Grettenberger, Armin	\$ 97,973.00
69	69.570	Messmer	Giessenberger c/o Rogler, Monika	\$ -
69	69.577	Messmer	Gross, Wolfgang	\$ 52,980.00
69	69.579	Messmer	Grothe, Lothar	\$ 6,000.00
69	69.593	Messmer	Gurtner, Ernst	\$ 15,000.00
69	69.596	Messmer	Haas, Roland	\$ 29,975.00
69	69.600	Messmer	Habringer, Erich	\$ 21,000.00
69	69.603	Messmer	Haessler, Karin	\$ -
69	69.606	Messmer	Hafner, Alois	\$ 20,000.00
69	69.610	Messmer	Hagmann, Andreas	\$ 12,473.00

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.614	Messmer	Hajdari, Hasan und Miftar	\$ 5,000.00
69	69.628	Messmer	Hammer, Heinrich	\$ 22,750.00
69	69.630	Messmer	Hammerschmid, Gerhard	\$ 5,000.00
69	69.631	Messmer	Handels, Andrea	\$ 13,246.11
69	69.632	Messmer	Handrick, Werner	\$ 10,400.00
69	69.634	Messmer	Hanser, Elfriede	\$ 19,929.00
69	69.640	Messmer	Hardt, Friedhelm	\$ 50,000.00
69	69.644	Messmer	Hardt, Sylvia	\$ -
69	69.646	Messmer	Harffen, Ursula	\$ -
69	69.662	Messmer	Hasert, Wilhelm	\$ -
69	69.671	Messmer	Häussler, Cornelia	\$ -
69	69.674	Messmer	Häussler, Thomas	\$ 6,985.00
69	69.677	Messmer	Hechelmann u Hiltrud Absch, Uwe	\$ -
69	69.678	Messmer	Hechelmann u Hiltrud Absch, Uwe	\$ -
69	69.679	Messmer	Hechelmann u Hiltrud Absch, Uwe	\$ -
69	69.680	Messmer	Hechelmann u Hiltrud Absch, Uwe	\$ -
69	69.681	Messmer	Hechelmann u Hiltrud Absch, Uwe	\$ -
69	69.682	Messmer	Hechelmann u Hiltrud Absch, Uwe	\$ -
69	69.684	Messmer	Heckner, Walter	\$ 7,000.00
69	69.690	Messmer	Heil, Hannelore	\$ -
69	69.701	Messmer	Helgert, Stephanie	\$ -
69	69.702	Messmer	Helget, Josef	\$ 8,373.00
69	69.707	Messmer	Hempfling, Albin	\$ 5,000.00
69	69.708	Messmer	Hempfling, Johann	\$ 5,000.00
69	69.712	Messmer	Herbert, Renate	\$ 8,400.00
69	69.732	Messmer	Hesse, Matthias	\$ 10,000.00
69	69.735	Messmer	Heule, Hansruedi	\$ 10,000.00
69	69.741	Messmer	Hierhammer, Auguste	\$ 44,000.00
69	69.744	Messmer	Hilz, Eduard	\$ -
69	69.746	Messmer	Hinnrichs, Martina	\$ -
69	69.748	Messmer	Hirsch, Edmund	\$ 20,000.00
69	69.749	Messmer	Hirscher, Martin	\$ -
69	69.750	Messmer	Hirsiger, Peter	\$ 32,800.00
69	69.751	Messmer	Hirsiger, Peter	\$ -
69	69.752	Messmer	Hirsiger, Peter	\$ -
69	69.753	Messmer	Hirsiger, Vukosava	\$ 14,130.00
69	69.754	Messmer	Hirsiger, Vukosava	\$ -
69	69.755	Messmer	Höber, Helmut	\$ 6,000.00

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.758	Messmer	Hoefler, Dieter	\$ 14,000.00
69	69.764	Messmer	Hoelzl, Franz-Xaver	\$ -
69	69.765	Messmer	Hoelzl, Reinhold	\$ 5,000.00
69	69.766	Messmer	Hofelich, Fritz jun.	\$ -
69	69.767	Messmer	Hofelich, Fritz sen.	\$ -
69	69.768	Messmer	Hofelich, Fritz sen.	\$ -
69	69.770	Messmer	Hofer, Helga	\$ -
69	69.771	Messmer	Hoffmann, Christin	\$ -
69	69.773	Messmer	Hoffmann, Franz & Aloisia	\$ -
69	69.775	Messmer	Höfler, Andrea	\$ 47,900.00
69	69.776	Messmer	Höfler, Andrea	\$ -
69	69.777	Messmer	Höfler, Andrea	\$ -
69	69.778	Messmer	Hofmann, Albert	\$ -
69	69.779	Messmer	Hofmann, Manfred	\$ -
69	69.782	Messmer	Höhn, Roland	\$ 100,000.00
69	69.783	Messmer	Höhn, Roland	\$ -
69	69.784	Messmer	Höhn, Roland	\$ -
69	69.787	Messmer	Hollfinger, Anna	\$ 53,827.43
69	69.788	Messmer	Hollfinger, Eugen	\$ -
69	69.789	Messmer	Hollfinger, Marina	\$ -
69	69.791	Messmer	Holzer, Harald	\$ -
69	69.802	Messmer	Horatschek, Monika	\$ -
69	69.803	Messmer	Horatschek, Monika	\$ -
69	69.804	Messmer	Horatschek, Monika	\$ -
69	69.805	Messmer	Horatschek, Monika	\$ -
69	69.807	Messmer	Horer, David	\$ -
69	69.814	Messmer	Hubeli, Heinz	\$ 50,000.00
69	69.815	Messmer	Huber, Adolf	\$ 90,000.00
69	69.821	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.822	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.823	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.824	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.825	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.826	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.827	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.828	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.829	Messmer	Huber, Gisela u Wilhelm	\$ -
69	69.834	Messmer	Huber, Max	\$ -
69	69.836	Messmer	Huber, Walty	\$ -
69	69.841	Messmer	Huber, Wilhelm, subrogee for Hans-Peter Wanger	\$ -
69	69.842	Messmer	Huber, Wilhelm, subrogee for Sonja u Michael Opfermann	\$ -

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.843	Messmer	Huber, Wilhelm, subrogee for Sonja u Michael Opfermann	\$ -
69	69.845	Messmer	Huber, Wilhelm, subrogee for Ulrich Jaeckle	\$ -
69	69.846	Messmer	Huber, Wilhelm, subrogee for Ulrich Jaeckle	\$ -
69	69.847	Messmer	Huber, Wilhelm, subrogee for Ulrich Jaeckle	\$ -
69	69.848	Messmer	Huber, Wilhelm, subrogee for Ulrich Jaeckle	\$ -
69	69.850	Messmer	Huber, Wilhelm, subrogee for Walter Reinhard Buhrow	\$ -
69	69.851	Messmer	Huber, Wilhelm, subrogee for Walter Reinhard Buhrow	\$ -
69	69.852	Messmer	Huber, Wilhelm, subrogee for Walter Reinhard Buhrow	\$ -
69	69.853	Messmer	Hugi, Marc	\$ 5,000.00
69	69.854	Messmer	Hunziker, Gerhard	\$ -
69	69.857	Messmer	Hysmet, Shabani	\$ 19,982.00
69	69.859	Messmer	Ihl, Daniela	\$ -
69	69.861	Messmer	Indermaur, Kurt	\$ 30,000.00
69	69.862	Messmer	Indermaur, Peter	\$ 10,762.50
69	69.863	Messmer	Indermaur, Renate	\$ -
69	69.868	Messmer	J. Ullrich, ITC GmbH	\$ 27,460.00
69	69.869	Messmer	J. Ullrich, ITC GmbH	\$ -
69	69.870	Messmer	J. Ullrich, ITC GmbH	\$ -
69	69.871	Messmer	J. Ullrich, ITC GmbH	\$ -
69	69.872	Messmer	Jäckel, Michael	\$ 7,500.00
69	69.873	Messmer	Jäckle, Johann	\$ -
69	69.874	Messmer	Jacob, Christine	\$ 13,500.00
69	69.875	Messmer	Jaergens, Anette	\$ 6,675.00
69	69.880	Messmer	Jelitte, Heiderose	\$ 5,000.00
69	69.881	Messmer	Jenni, Irene	\$ 13,047.12
69	69.882	Messmer	Jertschewske, Gudrun	\$ -
69	69.883	Messmer	Jeton, Azemi	\$ 29,125.00
69	69.884	Messmer	Jeton, Azemi	\$ -
69	69.887	Messmer	Joachim, Michael	\$ -
69	69.889	Messmer	John, Karl	\$ 9,500.00
69	69.891	Messmer	Jordan, Andrea	\$ -
69	69.892	Messmer	Jordan, Michael	\$ -
69	69.906	Messmer	Jung, Rüdiger	\$ 22,469.96
69	69.907	Messmer	Jung, Rüdiger	\$ -
69	69.908	Messmer	Junger, Walter	\$ -
69	69.909	Messmer	Junger, Walter	\$ -

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.910	Messmer	Junger, Walter	\$ -
69	69.911	Messmer	Junger-Vollmeier, Margrith	\$ -
69	69.912	Messmer	Junger-Vollmeier, Margrith	\$ -
69	69.913	Messmer	Kaderschabek, Gunter	\$ -
69	69.920	Messmer	Karapatakis, Georgios	\$ -
69	69.923	Messmer	Karpstein, Helmut	\$ -
69	69.924	Messmer	Karpstein, Helmut	\$ -
69	69.925	Messmer	Kartes, Beate	\$ -
69	69.928	Messmer	Kasper, Dr. Christian	\$ 12,458.94
69	69.933	Messmer	Katris, Nikolaos	\$ -
69	69.934	Messmer	Katsenou, Anthoula	\$ -
69	69.944	Messmer	Thayaskanthan Kavitha	\$ -
69	69.948	Messmer	Kekeis, Marianne	\$ 5,000.00
69	69.949	Messmer	Kelichhaus, Peter	\$ -
69	69.958	Messmer	Kellner, Gerhard	\$ 10,000.00
69	69.962	Messmer	Killmer, Gerd	\$ 43,250.00
69	69.964	Messmer	Kipfelsberger, Albert	\$ 44,000.00
69	69.969	Messmer	Kirsch, Walter u. Ursula	\$ 8,875.00
69	69.981	Messmer	Klien, Eva	\$ -
69	69.982	Messmer	Klose, Walter	\$ 60,000.00
69	69.985	Messmer	Klug, Gabriele	\$ 20,000.00
69	69.986	Messmer	Knafel, DI Roland	\$ 61,402.89
69	69.991	Messmer	Knauss, Eberhard	\$ 15,000.00
69	69.992	Messmer	Knauss, Eberhard	\$ -
69	69.1014	Messmer	Kohler, Renate	\$ -
69	69.1016	Messmer	Kölbener, Stefan	\$ 10,000.00
69	69.1020	Messmer	Koller, Stefan	\$ -
69	69.1023	Messmer	Komala, Jeyakumaran	\$ -
69	69.1024	Messmer	Kondratyev, Sergey	\$ -
69	69.1025	Messmer	Königseder, Alfons	\$ -
69	69.1027	Messmer	Konrad, Werner	\$ 5,000.00
69	69.1030	Messmer	Konstantinou, Dimitrios	\$ 38,000.00
69	69.1032	Messmer	Kopca, Peter	\$ 7,000.00
69	69.1035	Messmer	Kopp, Christine	\$ -
69	69.1038	Messmer	Kopp, Martin	\$ -
69	69.1040	Messmer	Korras, Anastasios	\$ -
69	69.1041	Messmer	Korras, Anastasios	\$ -
69	69.1054	Messmer	Kral, Gerhard	\$ -
69	69.1055	Messmer	Krammer, Peter	\$ -
69	69.1056	Messmer	Kranner, Josef	\$ -
69	69.1060	Messmer	Kraus, Anton	\$ 22,568.75
69	69.1061	Messmer	Kraus, Isolde	\$ 21,993.75
69	69.1062	Messmer	Kraus, Josef	\$ 16,000.00

Exhibit "A"
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Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.1063	Messmer	Kraus, Josef	\$ -
69	69.1065	Messmer	Krauss, Herbert	\$ -
69	69.1068	Messmer	Kreindl, Erwin u. Erika	\$ 6,700.00
69	69.1071	Messmer	Kreutzer, Herbert u. Ingrid	\$ 5,000.00
69	69.1075	Messmer	Krieger, Hans-Joachim	\$ 4,979.00
69	69.1085	Messmer	Krystoff, Manda	\$ -
69	69.1086	Messmer	Krystoff, Peter	\$ -
69	69.1087	Messmer	Kube, Adelheid	\$ -
69	69.1089	Messmer	Kübler, Rosemarie	\$ -
69	69.1093	Messmer	Kufer, Georg	\$ 43,413.20
69	69.1094	Messmer	Kufer, Georg	\$ -
69	69.1095	Messmer	Kuhlmann, Tanja	\$ 5,000.00
69	69.1096	Messmer	Kühn, Walter	\$ 5,702.06
69	69.1099	Messmer	Kumeth, Volker	\$ -
69	69.1101	Messmer	Kunz, Marcel	\$ -
69	69.1105	Messmer	Kusztelak, Joanna and Krzysztof	\$ 14,000.00
69	69.1106	Messmer	Kusztelak, Joanna and Krzysztof	\$ -
69	69.1115	Messmer	Lagler, Gabriela	\$ 24,624.95
69	69.1128	Messmer	Langendorff, Felicitas	\$ -
69	69.1129	Messmer	Langer, Elisabeth	\$ 5,000.00
69	69.1136	Messmer	Lauff, Gerd	\$ -
69	69.1137	Messmer	Lautner, Christian	\$ 5,000.00
69	69.1139	Messmer	Lay, Srey	\$ -
69	69.1142	Messmer	Leicht, Karl-Heinrich	\$ 10,828.57
69	69.1143	Messmer	Leisering, Eva-Maria	\$ 47,903.20
69	69.1144	Messmer	Leisering, Eva-Maria	\$ -
69	69.1146	Messmer	Leitner, Gundolf & Ingrid	\$ -
69	69.1147	Messmer	Lener, Frieda	\$ 5,000.00
69	69.1149	Messmer	Lepple, Ursula	\$ -
69	69.1159	Messmer	Leutenmayer, Thomas	\$ -
69	69.1160	Messmer	Lewyckyj, Michael	\$ -
69	69.1161	Messmer	Leyco Est.	\$ -
69	69.1162	Messmer	Lieb, Mirko	\$ 6,750.00
69	69.1177	Messmer	Lohrmann, Erich	\$ -
69	69.1180	Messmer	Lonski-Pilawa, Eduard	\$ 9,250.00
69	69.1183	Messmer	Lorenz- Wangard, Adolf	\$ -
69	69.1185	Messmer	Lörtscher, Stefan	\$ -
69	69.1187	Messmer	Lott, Andrea	\$ -
69	69.1188	Messmer	Lübke, Andreas	\$ -
69	69.1199	Messmer	Maartensson, Ann-Marie	\$ -
69	69.1200	Messmer	Maartensson, Peter	\$ 9,675.00

Exhibit "A"
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Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.1201	Messmer	Maartensson, Peter	\$ -
69	69.1202	Messmer	Machthaler, Willy und Gertrud	\$ -
69	69.1220	Messmer	Maier, Andreas	\$ -
69	69.1221	Messmer	Maier, Brigitta	\$ -
69	69.1222	Messmer	Maier, Hans-Jörg	\$ -
69	69.1224	Messmer	Maier, Ulrike	\$ -
69	69.1234	Messmer	Manivanan, Sivaguru	\$ -
69	69.1261	Messmer	Maurer, Peter	\$ 5,000.00
69	69.1262	Messmer	Maurizio, Angiolini	\$ -
69	69.1263	Messmer	Mauthe, Otto and Ursula	\$ 9,100.00
69	69.1265	Messmer	Mayer, Eugen	\$ 15,950.00
69	69.1266	Messmer	Mayer, Eugen	\$ -
69	69.1267	Messmer	Mayer, Eugen	\$ -
69	69.1268	Messmer	Mayer, Eugen	\$ -
69	69.1269	Messmer	Mayer, Eugen	\$ -
69	69.1270	Messmer	Mayer, Oliver	\$ -
69	69.1273	Messmer	Mayrhofer, Helmut	\$ 7,968.00
69	69.1274	Messmer	Mehlhose, Christa	\$ 20,000.00
69	69.1275	Messmer	Meier, Bernhard	\$ -
69	69.1280	Messmer	Meissner, Iris	\$ -
69	69.1284	Messmer	Merkel, Gudrun	\$ -
69	69.1290	Messmer	Mersch, Nicole, subrogee for Renate Hatzelmann	\$ 12,475.00
69	69.1291	Messmer	Merter, Christian	\$ 5,000.00
69	69.1292	Messmer	Messmer, Lothar	\$ -
69	69.1293	Messmer	Metzger, Elisabeth	\$ -
69	69.1294	Messmer	Metzger, Fabian	\$ -
69	69.1295	Messmer	Metzger, Patricia	\$ -
69	69.1304	Messmer	Michaelis, Elfine	\$ -
69	69.1307	Messmer	Michel, Berthold	\$ -
69	69.1316	Messmer	Mihailescu, Gisela	\$ 187,996.62
69	69.1334	Messmer	Mittelmeyer, Armin	\$ 8,800.00
69	69.1335	Messmer	Mittelmeyer, Armin	\$ -
69	69.1336	Messmer	Mittelmeyer, Florian	\$ -
69	69.1337	Messmer	Mittelmeyer, Heidi	\$ -
69	69.1338	Messmer	Mitterpleininger, Gerorg	\$ 10,000.00
69	69.1343	Messmer	Möhrle, Herbert	\$ -
69	69.1347	Messmer	Moll, Franz	\$ -
69	69.1348	Messmer	Moll, Rosemarie	\$ -
69	69.1359	Messmer	Moser, Hans-Georg	\$ -
69	69.1369	Messmer	Mueller, Irene und Hans	\$ -
69	69.1370	Messmer	Mueller, Irene und Hans	\$ -
69	69.1379	Messmer	Mühlhaus, Maria u. Benno	\$ -

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.1380	Messmer	Mühling, Alexander	\$ -
69	69.1382	Messmer	Müller, Daniel	\$ -
69	69.1383	Messmer	Müller, Eduard	\$ -
69	69.1384	Messmer	Müller, Gerhard	\$ -
69	69.1387	Messmer	Müller, Jan u. Bianka	\$ -
69	69.1388	Messmer	Müller, Joachim	\$ -
69	69.1389	Messmer	Müller, Johann	\$ -
69	69.1392	Messmer	Müller, Richard	\$ 13,500.00
69	69.1396	Messmer	Müller, Zsolt	\$ -
69	69.1399	Messmer	Münger, Sabine	\$ -
69	69.1400	Messmer	Mungo, Dennis	\$ 50,000.00
69	69.1401	Messmer	Mungo, Dennis	\$ -
69	69.1405	Messmer	Mussoi, Marcel	\$ 15,000.00
69	69.1406	Messmer	Muzik, Peter	\$ -
69	69.1407	Messmer	Nachbar, Gerhard	\$ -
69	69.1411	Messmer	Nachtsheim, Ulrich	\$ -
69	69.1412	Messmer	Nagel, Dr. Josef	\$ 11,576.25
69	69.1413	Messmer	Nagel, Josef und Ulrike	\$ -
69	69.1418	Messmer	Nagel, Ulrike	\$ 10,000.00
69	69.1421	Messmer	Nagler, Florian	\$ 10,000.00
69	69.1422	Messmer	Nagler, Theo	\$ -
69	69.1430	Messmer	Neuberger, Thorsten	\$ 5,000.00
69	69.1431	Messmer	Neumann, Ingrid	\$ 50,000.00
69	69.1432	Messmer	Neumann, Ingrid	\$ -
69	69.1433	Messmer	Neumann, Ingrid	\$ -
69	69.1434	Messmer	Neumann, Kurt	\$ 20,000.00
69	69.1440	Messmer	Niessner Dr., Guenther	\$ 9,437.50
69	69.1444	Messmer	Nova-Team GmbH	\$ -
69	69.1447	Messmer	Nussbeck, Silvija	\$ -
69	69.1452	Messmer	Oberhansl, Stefan	\$ -
69	69.1453	Messmer	Obermeier, Ulrike	\$ -
69	69.1457	Messmer	Oeser, Ronny	\$ 5,975.00
69	69.1462	Messmer	Ohneis, Franz	\$ -
69	69.1463	Messmer	Oliver, Stephan	\$ -
69	69.1465	Messmer	Orgler, Manuela	\$ 10,000.00
69	69.1470	Messmer	Oruncak, Elif/Hüseyin	\$ -
69	69.1471	Messmer	Oruncak, Hüseyin	\$ 5,000.00
69	69.1473	Messmer	Osiander, Marianne	\$ 18,500.00
69	69.1474	Messmer	Osiander, Marianne	\$ -
69	69.1475	Messmer	Ostermayer, Horst	\$ -
69	69.1476	Messmer	Ostermayer, Horst	\$ -
69	69.1479	Messmer	Otto, Werner	\$ 10,000.00
69	69.1480	Messmer	Pakeerathan, Kandasamy	\$ -

Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.1482	Messmer	Pannhausen, Marion	\$ -
69	69.1483	Messmer	Panzer, Juergen	\$ 23,878.40
69	69.1484	Messmer	Panzer, Juergen	\$ -
69	69.1485	Messmer	Panzer, Juergen	\$ -
69	69.1493	Messmer	Pastler, Johann	\$ 20,000.00
69	69.1494	Messmer	Pastler, Johann	\$ -
69	69.1495	Messmer	Pauli, Marc	\$ 5,000.00
69	69.1501	Messmer	Perzl, Hans	\$ -
69	69.1503	Messmer	Pfendner, Jürgen	\$ -
69	69.1504	Messmer	Pfennig, Horst	\$ -
69	69.1510	Messmer	Philipp, Ingmar	\$ 124,612.50
69	69.1511	Messmer	Philipp, Ingmar	\$ -
69	69.1513	Messmer	Pilhofer, Johann	\$ 20,047.50
69	69.1514	Messmer	Piller, Maria	\$ -
69	69.1515	Messmer	Plahl, Michael	\$ 373,147.50
69	69.1516	Messmer	Plahl, Michael	\$ -
69	69.1517	Messmer	Plahl, Michael	\$ -
69	69.1518	Messmer	Plahl, Michael	\$ -
69	69.1519	Messmer	Plahl, Michael	\$ -
69	69.1520	Messmer	Plahl, Michael	\$ -
69	69.1521	Messmer	Plank, Josef	\$ 5,000.00
69	69.1522	Messmer	Ploetz, Richard	\$ 17,141.93
69	69.1523	Messmer	Ploetz, Richard	\$ -
69	69.1529	Messmer	Prager, Gerald	\$ 75,000.00
69	69.1530	Messmer	Prager, Gerald	\$ 53,603.83
69	69.1531	Messmer	Prager, Gerald	\$ 26,801.91
69	69.1532	Messmer	Prager, Gerald	\$ 10,000.00
69	69.1533	Messmer	Pratheepa, Rathakrishnan	\$ -
69	69.1534	Messmer	Preisig, Margrith	\$ -
69	69.1539	Messmer	Pretzner, Maria	\$ -
69	69.1540	Messmer	Prinz, Manuel	\$ -
69	69.1541	Messmer	Prinz, Sabine	\$ -
69	69.1542	Messmer	Prinz, Thomas	\$ -
69	69.1543	Messmer	Prinz, Werner	\$ -
69	69.1544	Messmer	Prinz, Werner	\$ -
69	69.1545	Messmer	Prinz, Werner	\$ -
69	69.1546	Messmer	Prinz, Werner	\$ -
69	69.1547	Messmer	Prinz, Werner	\$ -
69	69.1548	Messmer	Prinz, Werner	\$ -
69	69.1549	Messmer	Prinz, Werner	\$ -
69	69.1553	Messmer	Rabl, Alfred	\$ -
69	69.1554	Messmer	Rachl, Theodor	\$ 5,000.00
69	69.1557	Messmer	Radl, Christian	\$ 4,968.00

Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.1568	Messmer	Ramel, André	\$ -
69	69.1569	Messmer	Ramseier, Daniel	\$ 74,000.00
69	69.1570	Messmer	Ramseier, Daniel	\$ -
69	69.1584	Messmer	Ray, Roland	\$ -
69	69.1585	Messmer	Ray, Roland	\$ -
69	69.1596	Messmer	Reichardt, Anke	\$ -
69	69.1606	Messmer	Reimsbach, Frank	\$ 5,000.00
69	69.1607	Messmer	Reinbacher, Erna	\$ 11,440.00
69	69.1612	Messmer	Reinwald, Peter	\$ 10,000.00
69	69.1632	Messmer	Rezac, Gerold	\$ 10,965.00
69	69.1635	Messmer	Richberg, Liane	\$ 7,600.00
69	69.1643	Messmer	Rigl, Hildegard	\$ -
69	69.1647	Messmer	Rindlisbacher, Elisabeth	\$ -
69	69.1649	Messmer	Rinke, Maria	\$ -
69	69.1653	Messmer	Ritscher, Dagmar	\$ -
69	69.1661	Messmer	Rödel, Uwe	\$ -
69	69.1663	Messmer	Rodriguez, Jorge	\$ 7,600.00
69	69.1679	Messmer	Romoth, Werner u. Andrea	\$ -
69	69.1680	Messmer	Rosenthal, Moshe	\$ 50,000.00
69	69.1682	Messmer	Rotach, Beat	\$ 32,000.00
69	69.1683	Messmer	Rotach, Monika	\$ 7,600.00
69	69.1684	Messmer	Roth, Anneliese	\$ -
69	69.1689	Messmer	Röther, Gerd	\$ -
69	69.1693	Messmer	Rüegg, Christine	\$ -
69	69.1694	Messmer	Ruffing, Dr. Harald	\$ 5,000.00
69	69.1695	Messmer	Ruhland, Johann	\$ 8,400.00
69	69.1696	Messmer	Rullen, Karl-Heinz	\$ 66,975.00
69	69.1697	Messmer	Rullen, Karl-Heinz	\$ -
69	69.1698	Messmer	Rullen, Karl-Heinz	\$ -
69	69.1699	Messmer	Rullen, Karl-Heinz	\$ -
69	69.1700	Messmer	Rullen, Karl-Heinz	\$ -
69	69.1704	Messmer	Ryser, Peter	\$ -
69	69.1709	Messmer	Sachs, Siegmar Dr.	\$ 37,823.32
69	69.1710	Messmer	Sachs, Siegmar Dr.	\$ -
69	69.1711	Messmer	Sachs, Siegmar Dr.	\$ -
69	69.1712	Messmer	Sachs, Siegmar Dr.	\$ -
69	69.1719	Messmer	Salvatore, Sposato	\$ 5,000.00
69	69.1721	Messmer	Sathiyarajah, Amirthayanasivam	\$ -
69	69.1722	Messmer	Velautham, Sathiyavelan	\$ -
69	69.1723	Messmer	Sauter, Helmut	\$ -
69	69.1730	Messmer	Schaedler, Erwin	\$ -
69	69.1733	Messmer	Schaedler, Manfred und Heike	\$ -

Exhibit "A"
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Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.1739	Messmer	Schafschnitz, Markus	\$ 5,000.00
69	69.1750	Messmer	Schaumberger, Bernhard	\$ -
69	69.1751	Messmer	Schedler, Daniela	\$ -
69	69.1753	Messmer	Scheerer, Renate	\$ -
69	69.1759	Messmer	Schiebelhut, Wolfgang	\$ 13,100.00
69	69.1760	Messmer	Schieder, Hermann	\$ 5,000.00
69	69.1766	Messmer	Schiener, Angelika	\$ -
69	69.1767	Messmer	Schiller, Jenny	\$ -
69	69.1778	Messmer	Schlumpf, Martin	\$ 6,000.00
69	69.1779	Messmer	Schmeer, Gabriele	\$ 5,000.00
69	69.1781	Messmer	Schmid, Johannes	\$ -
69	69.1782	Messmer	Schmid, Rosmarie	\$ -
69	69.1790	Messmer	Schmiedtchen, Horst Dieter	\$ -
69	69.1791	Messmer	Schmitt, Bodo	\$ 5,000.00
69	69.1793	Messmer	Schneeberger, Patrick	\$ 20,000.00
69	69.1796	Messmer	Schneider, Anna	\$ -
69	69.1797	Messmer	Schneider, Friederike	\$ -
69	69.1798	Messmer	Schneider, Gottfried	\$ 2,112.44
69	69.1799	Messmer	Schneider, Marcus	\$ -
69	69.1800	Messmer	Schnider, Ida	\$ -
69	69.1820	Messmer	Schönsiegel, Dr. Frank	\$ -
69	69.1839	Messmer	Schreiter, David	\$ 5,000.00
69	69.1840	Messmer	Schrem, Andreas	\$ -
69	69.1841	Messmer	Schröter, Gerd	\$ 8,500.00
69	69.1842	Messmer	Schruff, Max u. Renate	\$ -
69	69.1844	Messmer	Schult, Juergen	\$ 55,142.50
69	69.1845	Messmer	Schult, Wilhelm	\$ 9,956.72
69	69.1847	Messmer	Schulz, Anita	\$ -
69	69.1849	Messmer	Schumacher, Gerda	\$ -
69	69.1850	Messmer	Schunck, Harald	\$ 7,150.00
69	69.1852	Messmer	Schütz, Michael	\$ -
69	69.1857	Messmer	Schwarzer, Susann	\$ 5,000.00
69	69.1858	Messmer	Schwarzer, Susann	\$ -
69	69.1862	Messmer	Seemann, Waldemar	\$ -
69	69.1867	Messmer	Seifert, Hans	\$ -
69	69.1874	Messmer	Selver, Maliqi	\$ 9,990.00
69	69.1876	Messmer	Setz, Patrick	\$ -
69	69.1877	Messmer	Sevdail, Azemi	\$ 27,237.06
69	69.1881	Messmer	Sieber, Benno	\$ 34,974.00
69	69.1882	Messmer	Sieber, Benno	\$ -
69	69.1883	Messmer	Sieber, Benno	\$ -
69	69.1884	Messmer	Siebert, Bernd-Uwe	\$ 15,000.00

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.1885	Messmer	Sief u. Rode, Rolf u. Angela	\$ 40,000.00
69	69.1886	Messmer	Sief u. Rode, Rolf u. Angela	\$ -
69	69.1894	Messmer	Sinz, Michael	\$ -
69	69.1895	Messmer	Sinz, Michael	\$ -
69	69.1899	Messmer	Sinzinger, Josef	\$ -
69	69.1900	Messmer	Sipahioglu, Marina	\$ 10,560.00
69	69.1901	Messmer	Sippel, Mario	\$ -
69	69.1902	Messmer	Sivro, Emir	\$ -
69	69.1904	Messmer	Skiathitis, Stylianos	\$ -
69	69.1906	Messmer	Skordas, Dimitrios	\$ -
69	69.1907	Messmer	Skype Invest Inc., Thomas Diemon	\$ 39,968.00
69	69.1909	Messmer	Sohler, Erwin	\$ -
69	69.1916	Messmer	Solomakhin, Mikhail	\$ -
69	69.1920	Messmer	Spaleck, Nikolaus	\$ -
69	69.1921	Messmer	Spaleck, Sebastian	\$ -
69	69.1932	Messmer	Spoletschnik, Henriette	\$ 5,000.00
69	69.1933	Messmer	Spörk, Johann	\$ 5,000.00
69	69.1935	Messmer	Srimukananthan, Balasubramaniam	\$ -
69	69.1936	Messmer	Stach, Janet	\$ -
69	69.1938	Messmer	Stadlmayr, Franz Josef	\$ 49,500.00
69	69.1939	Messmer	Stadlmayr, Franz Josef	\$ -
69	69.1940	Messmer	Stadlmayr, Franz Josef	\$ -
69	69.1941	Messmer	Stadlmayr, Franz Josef	\$ -
69	69.1942	Messmer	Stadlober, Christian	\$ 7,000.00
69	69.1947	Messmer	Staubmann, Emmerich	\$ 5,000.00
69	69.1957	Messmer	Steiner, Christina	\$ -
69	69.1958	Messmer	Steiner, Wilfried	\$ -
69	69.1959	Messmer	Steinl, Barbara	\$ 41,351.92
69	69.1960	Messmer	Steinl, Barbara	\$ -
69	69.1961	Messmer	Steinl, Barbara	\$ -
69	69.1965	Messmer	Stets, Michael	\$ -
69	69.1967	Messmer	Stickel, Werner	\$ -
69	69.1968	Messmer	Stiegler, Sebastian	\$ 5,000.00
69	69.1975	Messmer	Stöber, Walter	\$ 23,141.19
69	69.1976	Messmer	Stockbauer, Reinhold	\$ 147,745.54
69	69.1979	Messmer	Stöcklin, Isabel	\$ -
69	69.1982	Messmer	Stöffler, Mario u. Kathy	\$ 12,500.00
69	69.1987	Messmer	Streubel, Gisela	\$ 10,000.00
69	69.1996	Messmer	Strugala, Dorothea	\$ -

Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.1997	Messmer	Stummer, Frank	\$ -
69	69.1998	Messmer	Stutz, Norbert	\$ -
69	69.6	Messmer	Süddeutsche Sargfabrik Wurth KG	\$ 10,000.00
69	69.2000	Messmer	Suma, Giovanni	\$ -
69	69.2001	Messmer	Supanz, Angelika	\$ -
69	69.2002	Messmer	Supanz, Johann	\$ 28,778.00
69	69.2003	Messmer	Supanz, Johann	\$ -
69	69.2004	Messmer	Supanz, Mathias	\$ -
69	69.2005	Messmer	Suter, Ursula	\$ 11,069.60
69	69.2006	Messmer	Suter, Ursula	\$ -
69	69.2015	Messmer	Teeuwen, Günther	\$ -
69	69.2016	Messmer	Tellingner, Marina	\$ -
69	69.2017	Messmer	Thaler-Frei, Monika	\$ -
69	69.2020	Messmer	Thayaskanthan, Ponnuthurai	\$ -
69	69.2022	Messmer	Thiruchchelvam, Iathurai	\$ -
69	69.2023	Messmer	Thoma, Karl	\$ -
69	69.2024	Messmer	Thöny-Berry, Cony	\$ -
69	69.2028	Messmer	Thum, Frank	\$ 10,000.00
69	69.2032	Messmer	Tiefenbrunner, Rosemarie	\$ -
69	69.2033	Messmer	Tomaselli, Christine	\$ -
69	69.2034	Messmer	Tomaselli, Elisa	\$ -
69	69.2037	Messmer	Tomaselli, Karin	\$ -
69	69.2038	Messmer	Tomaselli, Katja	\$ -
69	69.2047	Messmer	Tomaselli, Sandro	\$ -
69	69.2048	Messmer	Tomisser, Alfred	\$ 5,000.00
69	69.2051	Messmer	Totsche, Brigitte	\$ -
69	69.2053	Messmer	Traut, Tobias	\$ -
69	69.2055	Messmer	Tretter, Erwin und Gitta	\$ -
69	69.2058	Messmer	Troidl, Norbert	\$ 5,000.00
69	69.2060	Messmer	Trost, Franz	\$ -
69	69.2061	Messmer	Tschann, Josef	\$ 9,000.00
69	69.2062	Messmer	Tschofen, Josef	\$ -
69	69.2065	Messmer	Tsikelis aka Tsikeus, Georgios	\$ 6,679.58
69	69.2066	Messmer	Tsikelis, Georgios	\$ -
69	69.2067	Messmer	Tsikelis, Georgios	\$ -
69	69.2068	Messmer	Tyroller, Alois	\$ 40,000.00
69	69.2069	Messmer	Tyroller, Alois	\$ -
69	69.2070	Messmer	Uhl, Eugen-Alfred	\$ -
69	69.2072	Messmer	Uhl, Walter	\$ -
69	69.2073	Messmer	Ullmann, Viktor	\$ 13,000.00
69	69.2074	Messmer	Ulrich, Kurt	\$ -
69	69.2079	Messmer	van der Laan, Luuk P.C.	\$ 40,272.20

Exhibit "A"
Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.2080	Messmer	van der Laan, Luuk P.C.	\$ -
69	69.2083	Messmer	Vetter, Eva und Ruediger	\$ 54,372.85
69	69.2084	Messmer	Vetter, Eva und Ruediger	\$ -
69	69.2085	Messmer	Vetter, Eva und Ruediger	\$ -
69	69.2086	Messmer	Vetter, Eva und Ruediger	\$ -
69	69.2087	Messmer	Vetter, Eva und Ruediger	\$ -
69	69.2088	Messmer	Vetter, Eva und Ruediger	\$ -
69	69.2089	Messmer	Vetter, Stefan	\$ 10,000.00
69	69.2092	Messmer	Vitagliano, Vincenzo	\$ 41,668.18
69	69.2093	Messmer	Vitagliano, Vincenzo	\$ -
69	69.2099	Messmer	Vogel, Beat	\$ -
69	69.2100	Messmer	Vogel, Beat	\$ -
69	69.2109	Messmer	Vogel, Raymond	\$ 4,985.00
69	69.2110	Messmer	Vögele, Theresia	\$ 12,185.00
69	69.2112	Messmer	Vogt, Ulrike	\$ -
69	69.2114	Messmer	Voirol, Carla	\$ 5,985.00
69	69.2116	Messmer	Volkwein, Konrad	\$ -
69	69.2117	Messmer	Volkwein, Konrad	\$ -
69	69.2118	Messmer	Volkwein, Konrad	\$ -
69	69.2119	Messmer	Volkwein, Konrad	\$ -
69	69.2120	Messmer	Volkwein, Konrad	\$ -
69	69.2121	Messmer	Vollnhals, Christoph	\$ -
69	69.2122	Messmer	Vollnhals, Florian	\$ -
69	69.2123	Messmer	Vollnhals, Florian	\$ -
69	69.2124	Messmer	Vollnhals, Johann	\$ -
69	69.2125	Messmer	Vollnhals, Maria Elena	\$ -
69	69.2127	Messmer	von Ramin, Ellermann	\$ -
69	69.2130	Messmer	Wagner, Egon	\$ 27,300.00
69	69.2131	Messmer	Wagner, Egon	\$ -
69	69.2132	Messmer	Wagner, Helga	\$ 28,500.00
69	69.2133	Messmer	Wagner, Helga	\$ -
69	69.2135	Messmer	Wagner, Karl	\$ 50,000.00
69	69.2136	Messmer	Wagner, Michael	\$ 10,000.00
69	69.2137	Messmer	Wagner, Michael	\$ 10,000.00
69	69.2139	Messmer	Walz, Markus	\$ 10,000.00
69	69.2140	Messmer	Wanner, Martin	\$ 11,973.00
69	69.2141	Messmer	Warth, Wolfgang	\$ -
69	69.2153	Messmer	Weggenmann, Erwin u. Elfriede	\$ -
69	69.2156	Messmer	Weibel, Ralph	\$ -
69	69.2158	Messmer	Weidenhof, Torsten	\$ 4,985.00
69	69.2159	Messmer	Weidlinger, Angelika	\$ -
69	69.2160	Messmer	Weidlinger, David	\$ -

Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.2161	Messmer	Weidlinger, Karl	\$ -
69	69.2162	Messmer	Weidlinger, Karl u. Constanze	\$ 5,000.00
69	69.2163	Messmer	Weidlinger, Karl u. Magdalena	\$ 5,000.00
69	69.2164	Messmer	Weidlinger, Susanna	\$ 5,000.00
69	69.2166	Messmer	Weiler, Reto	\$ -
69	69.2167	Messmer	Weiler, Walter	\$ 9,367.83
69	69.2169	Messmer	Weindler, Hans-Peter	\$ -
69	69.2170	Messmer	Weindler, Helmut	\$ 5,000.00
69	69.2173	Messmer	Weirich, Christel	\$ 43,920.00
69	69.2177	Messmer	Weishaupt, Inge	\$ -
69	69.2178	Messmer	Weishaupt, Inge	\$ -
69	69.2179	Messmer	Weishaupt, Inge	\$ -
69	69.2180	Messmer	Weishaupt, Inge	\$ -
69	69.2181	Messmer	Weishaupt, Inge	\$ -
69	69.2182	Messmer	Weishaupt, Inge	\$ -
69	69.2183	Messmer	Weishaupt, Ludwig	\$ -
69	69.2184	Messmer	Weisheit, Simone	\$ -
69	69.2185	Messmer	Weiss, Alexander u. Andrea	\$ 10,000.00
69	69.2193	Messmer	Welte, Michael	\$ 21,100.80
69	69.2200	Messmer	Wetzel, Christoph	\$ -
69	69.2206	Messmer	Weyhmüller, Gerd und Birgit	\$ -
69	69.2209	Messmer	Wieland, Thomas und Kerstin	\$ -
69	69.221	Messmer	Wiese, Marco	\$ -
69	69.2219	Messmer	Wildhaber, Karin	\$ -
69	69.2220	Messmer	Will, Rudolf	\$ 9,400.00
69	69.2221	Messmer	Willi, Joe	\$ -
69	69.2222	Messmer	Willi, Joe	\$ -
69	69.2223	Messmer	Willi, Joe	\$ -
69	69.2225	Messmer	Winkelmann, Sibylle	\$ 20,255.50
69	69.2226	Messmer	Winkelmann, Sibylle	\$ -
69	69.2230	Messmer	With, Günter	\$ -
69	69.2231	Messmer	With, Günter	\$ -
69	69.2233	Messmer	Wohlfeld, Adina	\$ -
69	69.2234	Messmer	Wohlgemuth, Benjamin	\$ 5,000.00
69	69.2235	Messmer	Wohlgemuth, Daniela	\$ 5,000.00
69	69.2236	Messmer	Wohlgemuth, Martin	\$ 111,272.00
69	69.2237	Messmer	Wohlgemuth, Martin	\$ -
69	69.2238	Messmer	Wohlgemuth, Martin	\$ -
69	69.2239	Messmer	Wohlgemuth, Martin	\$ -
69	69.2240	Messmer	Wohlgemuth, Martin	\$ -
69	69.2241	Messmer	Wohlgemuth, Martin	\$ -
69	69.2242	Messmer	Wohlgemuth, Ursula	\$ -
69	69.2247	Messmer	Wolff, Marc	\$ -

Claim Number 69

Claim #	Group Claim Control No.	Group	Investor	Allowed Claim (general unsecured)
69	69.2256	Messmer	Würmli, Anton	\$ 20,000.00
69	69.2257	Messmer	Würtenberger, Annette & Claus	\$ -
69	69.2258	Messmer	Würtenberger, Johann	\$ -
69	69.2259	Messmer	Wurth u. Thiele, Gunter u. Ilona	\$ 25,200.00
69	69.2260	Messmer	Wurth, Volker	\$ 10,000.00
69	69.2263	Messmer	Wüthrich, Veronika	\$ -
69	69.2264	Messmer	Wyss, Rudolf	\$ -
69	69.2265	Messmer	Wyss, Rudolf	\$ -
69	69.2268	Messmer	Zametzky, Hansgeorg	\$ 37,612.50
69	69.2269	Messmer	Zampetakis, Nikolaos	\$ -
69	69.2270	Messmer	Zanet, Paolo	\$ -
69	69.2275	Messmer	Zeilhofer, Anna	\$ 6,400.00
69	69.2276	Messmer	Zeller, Dora	\$ 7,000.00
69	69.2277	Messmer	Zellhuber, Anton	\$ -
69	69.2278	Messmer	Zellmer, Wolfgang u. Monika	\$ 5,000.00
69	69.2279	Messmer	Zeltner, Markus	\$ -
69	69.2282	Messmer	Zilligen, Heinz	\$ 28,702.20
69	69.2283	Messmer	Zilligen, Heinz	\$ -
69	69.2284	Messmer	Zilligen, Heinz	\$ -
69	69.2285	Messmer	Zimmer, Helmut und Irmgard	\$ 10,000.00
69	69.2286	Messmer	Zimmer, Ralf und Farah-Veronika	\$ -
69	69.2287	Messmer	Zimmer, Ralf und Farah-Veronika	\$ 14,811.94
69	69.2288	Messmer	Zimmermann, Bernadette	\$ 10,283.18
69	69.2289	Messmer	Zimmermann, Manuel	\$ 9,227.17
69	69.2290	Messmer	Zinniel, Paul	\$ 10,000.00
69	69.2301	Messmer	Zwicky, Jürg	\$ 5,000.00
69	69.2302	Messmer	Zwicky, Käthi und Hans	\$ -
69	69.2303	Messmer	Zwicky, Roland	\$ 5,000.00
Total				\$ 6,661,391.72