

Hearing Date: November 2, 2004 at 10:00 a.m.
Objection Deadline: October 20, 2004 at 4:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
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New York, New York 10036-6522
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D. J. Baker (DB 0085)
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Frederick D. Morris (FM 6564)

Attorneys for RCN Corporation, et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
RCN CORPORATION, et al., :
Debtors. : Case No. 04-13638 (RDD)
: (Jointly Administered)
:-----X

**NOTICE OF DEBTORS' FIRST OMNIBUS OBJECTION PURSUANT
TO 11 U.S.C. §§ 502(b) AND 510(b), AND FED. R. BANKR. P. 3007,
TO (I) EQUITY INTERESTS, (II) SECURITIES CLAIMS,
(III) REDUNDANT PUBLIC DEBT CLAIMS, AND (IV)
INSUFFICIENT DOCUMENTATION CLAIMS**

PLEASE TAKE NOTICE that on September 21, 2004, RCN Corpora-
tion ("RCN") and certain of its direct and indirect subsidiaries, debtors and debtors-
in-possession in the above captioned cases (collectively, the "Debtors"), filed
Debtors' First Omnibus Objection Pursuant to 11 U.S.C. §§ 502(b) and 510(b), and

Fed. R. Bankr. P. 3007, to (I) Equity Interests, (II) Securities Claims, (III) Redundant Public Debt Claims, and (IV) Insufficient Documentation Claims (the "Objection").

PLEASE TAKE FURTHER NOTICE that on **November 2, 2004 at 10:00 a.m.**, the Bankruptcy Court will hold a hearing to consider granting the relief requested in the Objection (the "Hearing"). Responses to the Objection, if any, must be in writing, must conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and must be (i) filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties in interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF)), WordPerfect or any other Windows-based word processing format); submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge; and served upon (i) Skadden, Arps, Slate, Meagher & Flom LLP, counsel to the RCN Debtors, 4 Times Square, New York, NY, 10036-6522, Attention: Frederick D. Morris, Esq. and Bennett S. Silverberg, Esq.; (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st floor, New York, NY 10004, Attention: Paul K. Schwartzberg, Esq.; (iii) Milbank, Tweed, Hadley & McCloy LLP, counsel to the Official Committee of Unsecured Creditors, 1 Chase Manhattan Plaza, New York, NY 10005, Attention: Dennis F. Dunne, Esq. and Deirdre Ann Sullivan, Esq.; and

(iv) Simpson Thacher & Bartlett LLP, counsel to the agent for the RCN Debtors' prepetition credit facility, 425 Lexington Avenue, New York, NY 10017-3954, Attention: Peter V. Pantaleo, Esq., in each case so as to be **received no later than 4:00 p.m. Eastern time on October 20, 2004** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those responses made in writing and timely filed and received by the Objection Deadline will be considered by the Bankruptcy Court at the Hearing, and that if no responses to the Objection are timely filed and served in accordance with the procedures set forth herein, the Bankruptcy Court may enter an order granting the Objection **without further notice**.

Dated: New York, New York
September 21, 2004

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

/s/ D. J. Baker

D. J. Baker (DB 0085)
(Member of the Firm)
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Four Times Square
New York, New York 10036-6522
(212) 735-3000

Attorneys for Debtors and
Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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RCN CORPORATION, <u>et al.</u> ,	:	Case No. 04-13638 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**DEBTORS' FIRST OMNIBUS OBJECTION
PURSUANT TO 11 U.S.C. §§ 502(b) AND 510(b), AND FED. R.
BANKR. P. 3007, TO (I) EQUITY INTERESTS,
(II) SECURITIES CLAIMS, (III) REDUNDANT PUBLIC DEBT
CLAIMS, AND (IV) INSUFFICIENT DOCUMENTATION CLAIMS**

RCN Corporation ("RCN") and certain of its direct and indirect subsidiaries, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby object under 11 U.S.C. §§ 502(b) and 510(b), and Fed. R. Bankr. P. 3007 (the "First Omnibus Objection") to the claims set forth in Exhibits

A through E annexed to the proposed order and incorporated herein by reference (collectively, the "Disputed Claims"). In support of this First Omnibus Objection, the Debtors rely on the Declaration of Anthony M. Horvat in Support of Debtors' First Omnibus Objection to Claims (the "Horvat Declaration"). The Debtors also represent as follows:

BACKGROUND

1. On May 27, 2004 (the "Petition Date"), certain of the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, as amended (the "Bankruptcy Code").¹ RCN Cable TV of Chicago commenced its chapter 11 case on August 5, 2004. Certain other affiliated Debtors commenced their chapter 11 cases on August 20, 2004.²

2. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to Bankruptcy Code sections 1107 and 1108.

3. No trustee or examiner has been appointed in these chapter 11 cases. On June 10, 2004, the Committee of Unsecured Creditors (the "Creditors' Committee") was appointed by the United States Trustee for the Southern District of

¹ RCN Corporation, TEC Air, Inc., RLH Property Corporation, RCN Finance, LLC and Hot Spots Productions, Inc. (collectively, the "Initial Debtors") commenced their chapter 11 cases on May 27, 2004.

² RCN Telecom Services of Virginia, Inc., RCN Entertainment, Inc., 21st Century Telecom Services, Inc. and ON TV, Inc. commenced their chapter 11 cases on August 20, 2004.

New York (the "United States Trustee"). No other official committees have been appointed or designated in these chapter 11 cases.

4. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. Venue is proper under 28 U.S.C. §§ 1408 and 1409. This is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) and 510(b) of the Bankruptcy Code, and Fed. R. Bankr. P. 3007.

RELIEF REQUESTED

6. By this First Omnibus Objection, the Debtors seek entry of an order under 11 U.S.C. §§ 502(b) and 510(b), and Fed. R. Bankr. P. 3007 (i) disallowing and expunging the Disputed Claims set forth in Exhibit A to the proposed order because such Disputed Claims represent proofs of interest and are not valid claims in the Debtors' chapter 11 cases (the "Equity Interests"), (ii) subordinating the Disputed Claims set forth in Exhibit B to the proposed order pursuant to section 510(b) of the Bankruptcy Code because such claims are claims by holders of the Debtors' common stock for the types of claims specified in Bankruptcy Code section 510(b) (the "Securities Claims"), (iii) disallowing and expunging the Disputed Claims set forth in Exhibit C to the proposed order to the extent such claims represent Equity Interests and subordinating such claims to the extent such claims represent Securities Claims, (iv) disallowing and expunging the Disputed Claims set forth in Exhibit D to

the proposed order because such claims are on account of RCN's Public Debt (as defined herein) and accordingly, are redundant of the claims filed by the Indenture Trustee (as defined herein), (v) disallowing and expunging the Disputed Claims set forth in Exhibit E to the proposed order because such claims do not represent obligations of the Debtors and the claimants asserting such claims have failed to provide sufficient supporting documentation to permit the Debtors to properly evaluate such claims (the "Insufficient Documentation Claims").

BASIS FOR RELIEF

7. The Debtors maintain, in the ordinary course of business, books and records (the "Books and Records"), that reflect, among other things, the Debtors' liabilities and the amounts thereof owed to their creditors.

8. The Debtors and their advisers have reviewed the proofs of claim relating to the Disputed Claims and the Books and Records. For the reasons set forth below, the Debtors have determined that such Disputed Claims are properly the subject of an objection.

Claims Subject To Objection

A. Equity Interests To Be Disallowed

9. The claims listed in Exhibit A are claims that are based solely on a claimant's ownership interest in, or possession of, any of the common stock of RCN. As such, the Equity Interests do not constitute "claims" within the meaning of

section 101(5) of the Bankruptcy Code. The Debtors object to these Equity Interests and seek entry of an order disallowing and expunging such claims in their entirety.³

B. Securities Claims To Be Subordinated

10. The Disputed Claims listed in Exhibit B are claims by holders of the common stock of RCN that have been improperly filed as either priority, secured or general unsecured claims. These claims assert claims for damages arising from the purchase or sale of RCN's common stock. Pursuant to section 510(b) of the Bankruptcy Code "a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor, for damages arising from the purchase or sale of a security, or for reimbursement or contribution allowed under section 502 on account of such a claim, shall be subordinated to all claims or interests that are senior to or equal the claim or interest represented by such security." Accordingly, the Debtors object to the Securities Claims and seek an order subordinating such claims pari passu with the interests of holders of RCN's common stock.

C. Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated

11. The Claims listed on Exhibit C represent both Equity Interests and Securities Claims. Accordingly, the Debtors object to such Disputed Claims and

³ This First Omnibus Objection does not prejudice the rights of holders of RCN's common stock to receive a distribution, if any, on account of such Equity Interests under a confirmed plan of reorganization.

seek an order disallowing and expunging such Disputed Claims to the extent such Disputed Claims represent Equity Interests and subordinating such Disputed Claims pari passu with the interests of holders of RCN's common stock to the extent such Disputed Claims assert Securities Claims.

D. Redundant Public Debt Claims To Be Disallowed

12. The Claims listed on Exhibit D are claims (the "Redundant Public Debt Claims") with respect to the five issuances of RCN's outstanding public debt (the "Public Debt"). The claimants listed in Exhibit D are individual holders of the Public Debt who have filed claims that are redundant of and subsumed by the claims filed by the indenture trustee, HSBC Bank USA (the "Indenture Trustee"), for the Public Debt held by such claimants. Accordingly, the Debtors object to the Redundant Public Debt Claims and seek an order disallowing and expunging the Redundant Public Debt Claims.

13. If the Debtors' objection is sustained, claimants holding Redundant Public Debt Claims will suffer no prejudice by having their Redundant Public Debt Claims disallowed and expunged, because the claims filed by the Indenture Trustee – asserting the same liability against RCN – will remain on the claims registry after the Redundant Public Debt Claims are expunged.

E. Insufficient Documentation Claims To Be Disallowed

14. The Insufficient Documentation Claims listed on Exhibit E are claims asserted against the Debtors for which the Debtors' Books and Records do not indicate any corresponding liability. Additionally, the Insufficient Documentation Claims do not provide sufficient information for the Debtors to determine the basis for the claimant's claim. Accordingly, the Debtors seek an order disallowing and expunging the Insufficient Documentation Claims.

Responses To Objections

15. The Debtors request that all responses to this First Omnibus Objection (each, a "Response"), if any, (a) be in writing, (b) comply with the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules, and (c) be filed with the Bankruptcy Court in accordance with the Bankruptcy Court's general order number 182 as modified by orders 193 and 206 adopting electronic filing procedures (with an additional copy to the chambers of the Honorable Robert D. Drain), together with proof of service, and served by personal service, overnight delivery, or first class mail, upon the following:

Counsel for the Debtors

Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, New York 10036
Attention: Frederick D. Morris, Esq.
Bennett S. Silverberg, Esq.

Counsel for the Senior Lenders

Simpson, Thacher & Bartlett LLP
425 Lexington Avenue
New York, NY 10017-3954
Attention: Peter V. Pantaleo, Esq.
Elisha Graff, Esq.

Counsel for the Creditors' Committee

Milbank, Tweed, Hadley & McCloy LLP
One Chase Manhattan Plaza
New York, NY 10005
Attention: Dennis F. Dunne, Esq.
Deirdre Ann Sullivan, Esq.

United States Trustee

The Office of the United States Trustee
Southern District of New York
33 Whitehall Street
21st Floor
New York, New York 10004
Attention: Paul K. Schwartzberg, Esq.

United States Bankruptcy Court

United States Bankruptcy Court for the
Southern District of New York
Alexander Hamilton Custom House
One Bowling Green
New York, New York 10004
Attention: Chambers of The Honorable Robert D. Drain

16. **Contents Of Response.** The Debtors request that at a minimum each Response must contain the following:

- (a) a caption setting forth the name of the Bankruptcy Court, the name of the case, the case number, and the title of the First Omnibus Objection;
- (b) the name of the creditor and description of the basis for the amount of the asserted claim;
- (c) a concise statement setting forth the reasons why the relief requested by the First Omnibus Objection with respect to the Disputed Claims should not be granted by the Bankruptcy Court, including, but not limited to, the specific factual and legal bases upon which the creditor will rely in opposing the First Omnibus Objection;
- (d) all documentation or other evidence of the claim, to the extent not included with the claim previously filed with the Bankruptcy Court, upon which the creditor will rely in opposing the First Omnibus Objection at the hearing;
- (e) the address(es) to which a reply, if any, to the Response should be sent, if different from that presented in the proof of claim; and
- (f) the name, address, and telephone number of the person (which may be the creditor or his/her/its legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the creditor.

17. If a Response is properly filed and served in accordance with the above procedures, the Debtors will endeavor to reach a consensual resolution. If no consensual resolution is reached, the Debtors request that the Bankruptcy Court conduct a hearing with respect to the First Omnibus Objection and the Response. The Debtors have notified all parties in interest of the date for such hearing on the

First Omnibus Objection and the date by which Responses to the First Omnibus Objection must be filed and served.

18. If a creditor whose claim is subject to this First Omnibus Objection and who is served with the First Omnibus Objection fails to file and serve a timely Response, the Debtors will present to the Bankruptcy Court an appropriate order with respect to the claim or interest **without further notice to the creditor**.

19. If a Response contains an address for the creditor different from that stated on the objected to proof of claim, the address in the Response shall control and shall constitute the service address for other future service of papers upon that creditor.

20. The Debtors expressly reserve the right to amend, modify, or supplement this First Omnibus Objection, and to file additional objections to the claims included herein or any other claims which may be asserted against the Debtors.

Further Information

21. Questions about the First Omnibus Objection or claims, or requests for additional information about the proposed disposition of claims hereunder should be directed to the Debtors' counsel in writing at the address listed below (Attn: Bennett S. Silverberg, Esq. or by telephone at (212) 735-3000). **PARTIES**

**SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT
TO DISCUSS THE MERITS OF THEIR CLAIMS.**

**Notice And Waiver
Of Memorandum Requirement**

22. Notice of this First Omnibus Objection has been given to the United States Trustee, the affected claimants, and those persons who filed a notice of appearance in this case. The Debtors respectfully submit that such notice is sufficient under the circumstances and requests that the Bankruptcy Court find that no further notice of the relief requested herein is required.

23. The Debtors submit that no new or novel issue of law is presented with respect to the matters contained herein, and respectfully requests that because the relevant statutory authorities are already cited in this First Omnibus Objection, the requirement of a separate memorandum of law under Local Bankruptcy Rule 9013-1(b) be waived.

WHEREFORE, the Debtors respectfully request that the Bankruptcy Court enter an order (i) disallowing and expunging the Equity Interests listed in Exhibit A, (ii) subordinating the Securities Claims listed in Exhibit B, (iii) disallowing and expunging the claims listed in Exhibit C to the extent such claims represent

Equity Interests and subordinating such claims to the extent such claims represent Securities Claims, (iv) disallowing and expunging the Redundant Public Debt Claims listed in Exhibit D, (v) disallowing and expunging the Insufficient Documentation Claims listed in Exhibit E, and (vi) granting the Debtors such other and further relief as is just.

Dated: New York, New York
September 21, 2004

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

/s/ D. J. Baker

D. J. Baker (DB 0085)
(Member of the Firm)
Frederick D. Morris (FM 6564)
Four Times Square
New York, New York 10036-6522
(212) 735-3000

Attorneys for Debtors and
Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
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RCN CORPORATION, <u>et al.</u> ,	:
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Debtors.	:
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**DECLARATION OF ANTHONY M. HORVAT IN SUPPORT OF
DEBTORS' FIRST OMNIBUS OBJECTION TO CLAIMS**

I, Anthony M. Horvat, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am the individual designated by the Debtors with the responsibility of reconciling the proofs of claim filed in the chapter 11 cases (the "Chapter 11 Cases") of RCN Corporation and certain of its direct and indirect subsidiaries, debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, "RCN" or the "Debtors").

2. I submit this declaration (the "Declaration") in support of Debtors' First Omnibus Objection Pursuant To 11 U.S.C. §§ 502(b) And 510(b), And Fed. R. Bankr. P. 3007, To (I) Equity Interests, (II) Securities Claims, (III) Redundant Public Debt Claims, and (IV) Insufficient Documentation Claims (the "Objection")¹ with respect to the claims identified in Exhibits A through E (the "Disputed Claims") annexed to the proposed order. I make this Declaration on the basis of my

¹ Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Objection.

review of the Debtors' books and records (the "Books and Records") and the Proofs of Claim (as defined below) relating to the Disputed Claims, together with any supporting or related documentation.

3. To date, holders of claims (the "Claimants") have filed approximately 2,000 proofs of claim (the "Proofs of Claim") in these chapter 11 cases.

4. I have been personally involved in the review of each of the Proofs of Claim and the Debtors' extensive efforts in reconciling the claims asserted by Claimants with the Books and Records. In this regard, I (a) participated in the review of the claims, identifying those claims that should potentially be allowed, disallowed, or subordinated and (b) read the Objection and the proposed order with respect to the Objection. Accordingly, I am familiar with the information contained therein. During the claims reconciliation process, in the event there was uncertainty as to the legal validity of a claim, I consulted with and followed the advice of counsel.

5. Based on these efforts, the Debtors and I have determined, that:

(a) the Disputed Claims set forth in Exhibit A should be disallowed and expunged in their entirety as such claims represent proofs of interest of RCN's common stock and are not valid claims in the Debtors' chapter 11 cases (the "Equity Interests");

(b) the Disputed Claims listed in Exhibit B to the proposed order should be subordinated as such claims are claims by holders of the RCN's common stock for the types of claims specified in Bankruptcy Code section 510(b) (the "Securities Claims");

(c) the Disputed Claims listed in Exhibit C to the proposed order should be disallowed and expunged to the extent such claims represent Equity Interests and subordinated to the extent such claims represent Securities Claims;

(d) the Disputed Claims listed in Exhibit D to the proposed order should be disallowed and expunged in their entirety because such claims are on account of RCN's Public Debt and accordingly, are redundant of the claims filed by the Indenture Trustee; and

(e) the Disputed Claims listed in Exhibit E to the proposed order are claims that should be disallowed and expunged in their entirety because such claims do not represent debts actually owing by the Debtors and the claimants asserting such claims have failed to provide sufficient supporting documentation to permit the Debtors to properly evaluate such claims (the "Insufficient Documentation Claims").

6. **Equity Interests To Be Disallowed.** The claims listed in Exhibit A are claims that are based solely on a claimant's ownership interest in or possession of any of the common stock of RCN. As such, the Equity Interests do not constitute "claims" within the meaning of section 101(5) of the Bankruptcy Code.

For this reason, I believe the Equity Interests should be disallowed and expunged in their entirety and are properly the subject of the Objection.

7. **Securities Claims To Be Subordinated.** The Disputed Claims listed in Exhibit B are claims by holders of the common stock of RCN that have been improperly filed as either priority, secured or general unsecured claims. These claims assert claims for damages arising from the purchase or sale of RCN's common stock. Pursuant to Bankruptcy Code section 510(b) "a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor, for damages arising from the purchase or sale of a security, or for reimbursement or contribution allowed under section 502 on account of such a claim, shall be subordinated to all claims or interests that are senior to or equal the claim or interest represented by such security." The Securities Claims should be subordinated to general unsecured claims and pari passu with the interests of holders of the Debtor's common stock. Accordingly, I believe that the Securities Claims should be subordinated pari passu with the interests of holders of RCN's common stock and are properly the subject of the Objection.

8. **Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated.** The Claims listed on Exhibit C represent both Equity Interests and Securities Claims. Accordingly, I believe that such Disputed Claims should be disallowed and expunged to the extent such Disputed Claims represent Equity Interests and subordinated pari passu with the interests of holders of RCN's common stock to the extent such Disputed Claims

assert Securities Claims. I further believe that such Disputed Claims are properly the subject of the Objection.

9. **Redundant Public Debt Claims To Be Disallowed.** The Claims listed on Exhibit D are claims with respect to the five issuances of RCN's outstanding public debt. The claimants listed in Exhibit D are individual holders of the Public Debt who have filed claims that are redundant of and subsumed by the claims filed by the indenture trustee, HSBC Bank USA, for the Public Debt held by such claimants. Accordingly, I believe that such Disputed Claims should be disallowed and expunged and are properly the subject of the Objection.

10. **Insufficient Documentation Claims To Be Disallowed.** The Insufficient Documentation Claims listed on Exhibit E are claims against the Debtors for which the Debtors' Books and Records do not indicate any corresponding liability. Additionally, Insufficient Documentation Claims do not provide sufficient information for the Debtors to determine the basis for the claimant's claim. Accordingly, I believe that such Disputed Claims should be disallowed and expunged and are properly the subject of the Objection.

CONCLUSION

11. I believe that each of the Disputed Claims are appropriately the subject of an objection by the Debtors. Accordingly, I believe that the Debtors should be granted the relief requested in the Objection with respect to the Disputed Claims.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 21st day of September 2004.

/s/ Anthony M. Horvat
ANTHONY M. HORVAT

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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RCN CORPORATION, <u>et al.</u> ,	:	Case No. 04-13638 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
	-X	

**ORDER WITH RESPECT TO DEBTORS' FIRST OMNIBUS
OBJECTION PURSUANT TO 11 U.S.C. §§ 502(b) AND 510(b),
AND FED. R. BANKR. P. 3007, TO (I) EQUITY INTERESTS,
(II) SECURITIES CLAIMS, (III) REDUNDANT PUBLIC DEBT
CLAIMS, AND (IV) INSUFFICIENT DOCUMENTATION CLAIMS**

Upon the Debtors' First Omnibus Objection Pursuant To 11 U.S.C. §§ 502(b) And 510(b), And Fed. R. Bankr. P. 3007, To (I) Equity Interests, (II) Securities Claims, (III) Redundant Public Debt Claims, and (IV) Insufficient Documentation Claims (the "First Omnibus Objection"),¹ dated September 21, 2004, and filed by RCN Corporation and certain of its direct and indirect subsidiaries, debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the "Debtors"); and after due deliberation thereon; and based upon the record in this case; and proper and adequate notice of the First Omnibus Objection having been given; and no other or further notice being necessary; and the Court having considered the First Omnibus Objection, the claims listed on Exhibits A through E attached

¹ Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the First Omnibus Objection.

hereto, and the responses, if any, to the First Omnibus Objection; and the responses, if any, to the First Omnibus Objection in respect of the claims addressed herein having been resolved or overruled; and after due deliberation thereon; and good cause appearing therefore; it is hereby

FOUND THAT:

A. Each holder of a Disputed Claim was properly and timely served with a copy of the First Omnibus Objection and accompanying exhibits, and the notice of the response deadline thereto; and

B. The First Omnibus Objection is a core proceeding under 28 U.S.C. § 157(b)(2); and

C. The Disputed Claims listed in Exhibit A are proofs of claim which reflect proofs of interest in the common stock of RCN Corporation and are not claims against the Debtors (the "Equity Interests"); and

D. The Disputed Claims listed in Exhibit B are claims that arise from the purchase or sale of RCN's common stock, and pursuant to Bankruptcy Code section 510(b), are subordinated to general unsecured claims (the "Securities Claims"); and

E. The Disputed Claims listed in Exhibit C are proofs of claim which reflect both Equity Interests and Securities Claims; and

F. The Disputed Claims listed in Exhibit D are claims which are redundant of the proofs of claim filed by the Indenture Trustee for the Debtors' Public Debt (the "Redundant Public Debt Claims"); and

G. The Disputed Claims listed in Exhibit E are claims which do not reflect obligations of the Debtors and do not provide sufficient supporting documentation to permit the Debtors to evaluate such claims (the "Insufficient Documentation Claims"); and

H. The relief requested in the First Omnibus Objection is in the best interests of the Debtors, Debtors' estate, and its creditors.

NOW, THEREFORE, IT IS ORDERED, DECREED, AND ADJUDGED THAT:

1. Each of the Equity Interests listed on Exhibit A attached hereto is disallowed and expunged.

2. Each of the Securities Claims listed on Exhibit B attached hereto is subordinated pari passu to the common stock of RCN Corporation.

3. Each of the Disputed Claims listed on Exhibit C attached hereto is disallowed and expunged to the extent such claim represents an Equity Interest and is subordinated pari passu to the common stock of RCN Corporation to the extent such claim represents a Securities Claim.

4. Each of the Redundant Public Debt Claims listed on Exhibit D attached hereto is disallowed and expunged.

5. Each of the Insufficient Documentation Claims listed on Exhibit E attached hereto is disallowed and expunged.

6. The Bankruptcy Court shall retain jurisdiction over the Debtors and the holders of claims subject to the First Omnibus Objection with respect to any matters relating to or arising from the First Omnibus Objection or the implementation of this Order.

7. Each claim and the objections by the Debtors to each claim as addressed in the First Omnibus Objection constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This Order shall be deemed a separate Order with respect to each claim. Any stay of this Order shall apply only to the contested matter which involves such creditor and shall not act to stay the applicability or finality of this Order with respect to any other contested matter covered hereby.

8. The requirement of Local Bankr. R. 9013-1(b) that any motion filed shall be accompanied by a separate memorandum of law is satisfied by the First Omnibus Objection.

Dated: New York, New York
November , 2004

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

RCN CORPORATION, ET AL.,

Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD),
04-15506(RDD), 04-15508(RDD)

Equity Interests To Be Disallowed**Exhibit A - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GLOVER, KATHLEEN CUST MARY CHRISTIN GLOVER UTMA VA 404 E JEFFERSON ST FALLS CHURCH, VA 22046-3534	1382	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ALDERMAN-PERSON, JOHN B. 215 BUFFALO HOLLOW RD GLEN GARDNER, NJ 08826	1435	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ALESSON, JEFF 412 ANTHRACITE STREET EXETER, PA 18643	1275	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ALESSON, JEFF & LORI 412 ANTHRACITE ST EXETER, PA 18643	1820	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ALLISON, JEFF 4190 REGENCY PARK CT. ATLANTA, GA 30341	1393	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ALTANO, BRUCE & DELPHINE 716 STONE HILL RD SHOEMAKERSVILLE, PA 19555	910	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
AMATRUTO, WILLIAM P.O. BOX 359 MANCHESTER, VT 05254	1519	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ANTONETTA P LANG SUCC TR UA 06 24 94 WILLIAM K LANG REV TRUST 3030 LUCERNE PARK DR GREENACRES, FL 33467-2018	17	04-13638(RDD)	7/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ANZALONE, JOSEPH C. 46 PLANK ST. PITTSTON, PA 18640-1543	658	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ANZALONE, JOSEPH C. & GLORIA 46 PLANK ST. PITTSTON, PA 18640-1543	659	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
APOLINARO, JAMIECE A. 517 CHESTNUT STREET WILKES BARRE, PA 18706	672	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ARCHIBALD, SHIRLEY & GALBRAITH, JOHN F. JT TEN P.O. BOX 371 MAHOPAC, NY 10541-0371	1265	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
AUGENSTEIN, JAY & SUSAN S. 3109 SHELLEY DRIVE SOUTH PARK, PA 15129	1156	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
AUSTIN, SHARON 330 MOORETOWN RD SWEET VALLEY, PA 18656	1059	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
AZZOLINI, THOMAS & ARLENE 378 ALDO DR TOMS RIVER, NJ 08753	301	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BAER, J. ROBERT & DOROTHY JEAN BAER TEN ENT 10331 AMSTERDAM RD WAYNESBORO, PA 17268	1834	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BAIRD, ARTHUR G. 3843 KENWOOD WAY ROSEVILLE, CA 95747	711	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BALKUS, RICHARD & DARLENE 42575 ANGEL WING WAY ASHBURN, VA 20148	1736	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BARGHOUT, JAMIL 3 TURNER LN MOUNT KISCO, NY 10549-4005	867	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BARON, ELIZABETH & VIOLET STELLON 1830 AMETHYST ST 3I BRONX, NY 10462-3559	1370	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BARON, JULES 451 FEARRINGTON POST PITTSBORO, NC 27312	1372	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BARON, JULES M. IRA FBO HARRIS DIRECT AS W ACCOUNT CLOSED ROLLOVER ACCOUNT 451 FEARRINGTON POST PITTSBORO, NC 27312	1371	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BAROODY, EDWARD 8811 SANDY RIDGE CT. FAIRFAX, VA 22031-3232	57	04-13638(RDD)	7/21/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BARRETT, ELIZABETH 15 CHESTNUT ST BOONTON, NJ 07005-1105	1066	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BARRETT, KATHERINE E. 24 S BANK ST #514 PHILADELPHIA, PA 19106	1696	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BARUIZ, BENJAMIN 28 TEN EYCK PL EDISON, NJ 08820-3223	247	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BAUER, JOHN P.O. BOX 44 10 CHURCH STREET ALLENTOWN, NJ 08501-1678	1534	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BAYNES, DANIEL B. 7512 TOHICKON HILL RD PT PLEASANT, PA 18950	1436	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BECK, DAVID W. & MARY L. 15380 EVANS RD BASEHOR, KS 66007	1959	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BEHIRU, YOSRY 132 PEACOCK DR. ALTAMONTE SPRINGS, FL 32701	673	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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BEHREND, KERRIN 172 MILL BROOK RD STAMFORD, CT 06902	1971	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BENDER, DENNIS & KAREN 14917 CUMING STREET OMAHA, NE 68154	409	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BENDER, WILLIAM 729 B. AVENUE CORONADO, CA 92118	1562	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BENDER, WILLIAM R. 729 B. AVENUE CORONADO, CA 92118	1563	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BENN, PETER R. A/C/F MADELEINE C. BENN 3720 VENTURA CANYON AVENUE SHERMAN OAKS, CA 91423	1580	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BEPPLER, EVA BELL R D 6 BOX 6036 MONTROSE, PA 18801	35	04-13638(RDD)	7/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BERMAN, JACQUELINE NO ADDRESS PROVIDED	598	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BESSER, WILLIAM 526 TESHUNE ROAD PRINCETON, NJ 08540	47	04-13638(RDD)	7/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BETWARDA, CAROL & HEATHER 180 WORTHINGTON RD WHITE PLAINS, NY 10607	1319	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BETWARDA, CAROL & JUSTIN 180 WORTHINGTON RD WHITE PLAINS, NY 10607	1318	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BIN HARUN, DZULKARNAIN NO 5-8 BLOK A13 TING 5 TMN MELATI SETAPAK KUALA LUMPUR, 53100	1253	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BIN SAMAH, YAHAYA 12-2-2 KELUMPUK PINANG B JLN 30/56 KERAMAT WANGSA KUALA LUMPUR, 54200	1252	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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BIRKWIESER, PETER 48 GORMLEY AVE TORONTO, ON M4V 1Z1	895	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BIRTH-BREED, LOLA 134 GOLF CLUB DR LANGHORNE, PA 19047-2161	1947	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BIZUP, RICHARD J. 25 MANSFIELD AVE EAST BRUNSWICK, NJ 08816	792	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BLECHER, ELLEN 31 MINUTEMAN CIRCLE ALLENTOWN, NJ 08501	1491	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BLECHER, HOWARD 31 MINUTEMAN CIRCLE ALLENTOWN, NJ 08501	1489	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BLECHER, HOWARD & ELLEN 31 MINUTEMAN CIRCLE ALLENTOWN, NJ 08501	1490	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BLYSKAL, STANLEY E. PAA ACCOUNT 19 TERN COURT E. ISLIP, NY 11730-3134	873	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BOLAND, EUGENE M. 166 MCLAY AVENUE EAST HAVEN, CT 06512	808	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BONVILLE, JEAN 14 LANTERN LN ACUSHNET, MA 02743-1004	1753	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BORGEN, KIMBERLY 85 BROOKS STREET MEDFORD, MA 02155	141	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BORGEN, KIMBERLY A. 85 BROOKS STREET MEDFORD, MA 02155	140	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BORZICK, JENNIFER 2022 COUNTY RD K HARTFORD, WI 53027	1688	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BOTH, KIERAN & BETSY 13 WENDOVER ROAD YARDLEX, PA 19067	1233	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BOWDEN, G. MARK 3580 FALCONRIDGE RD YORBA LINDA, CA 92886	582	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BOYD, ROSEMARY 10212 1ST PL W. EVERETT, WA 98204-3947	66	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BREWER, NORMA & BILL BREWER JT TEN 125 LOS ARCOS GREEN VALLEY, AZ 85614-2428	130	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BREWER, NORMA J. TTEE NORMA J. BREWER TRUST U/A DATED 11-03-1981 125 E LOS ARCOS GREEN VALLEY, AZ 85614	506	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BROWN, FRED W. 5148 VENTURA DRIVE FREMONT, NE 68025-9776	67	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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BROWN, LUELLA C. CUST BRANDON G CHRISTINE UNDER THE PA UNIF TRAN MIN ACT 1258 WHITEHALL AVE ALLENTOWN, PA 18104-2942	456	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BRYAN, PHYLLIS 221 LINDEN BLD #A-8 BROOKLYN, NY 11226	1734	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BUCK, NORMA V. 936 MACCLESFIELD RD FURLONG, PA 18925	194	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BULLA, JOSEPH 104 BEVERLY PL LEVITTOWN, NY 11756	1387	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BURG, ELOISE H. 46 EAST 3RD STREET FLORENCE, NJ 08518	434	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BURG, MARTIN C. & ELOISE H. 46 EAST 3RD STREET FLORENCE, NJ 08518	432	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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BURG, MARTIN/MARTIN JR./LIBERATORE, SHIRLEY/DUBOW, CORAL AND SMITH, MARIE 46 EAST 3RD STREET FLORENCE, NJ 08518	433	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BURKE, DEBORAH 219 SERPENTINE RD ICMO, SC 29063	1392	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BURNER, WENDELL D. TRUST PO BOX 1222 FREMONT, NE 68025-1222	893	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BUSBOOM, ROBERT & AUDREY JTEN ROUTE 1 BOX 48B DENTON, NE 68339-9720	889	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BUTLER, AINSLIE E. 356 FOXHILL RD CHATHAM, MA 02633	530	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
BUTLER, JILLIAN M. 356 FOXHILL RD CHATHAM, MA 02633	529	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BUTLER, JILLIAN M. ROTH IRA 356 FOXHILL RD CHATHAM, MA 02633	528	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CABRERA, YSABELO 89 VON GUILDER AVE NEW ROCHELLE, NY 10801	566	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CACCIOLA, MARIO PO BOX 104 BOLTON, MA 01740	957	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CAIONE, ARTHUR A & ARTHUR G CAIONE JT/WROS 130 GRANDVIEW BLVD YONKERS, NY 10710-2539	20	04-13638(RDD)	7/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CAIONE, CYNTHIA & ARTHUR G CAIONE JT/WROS 130 GRANDVIEW BLVD YONKERS, NY 10710-2539	23	04-13638(RDD)	7/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CAIONE, GREGORY & ARTHUR CAIONE JT/WROS 130 GRANDVIEW BLVD YONKERS, NY 10710-2539	22	04-13638(RDD)	7/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CAIONE, ROBERT & ARTHUR CAIONE JT/WROS 130 GRANDVIEW BLVD YONKERS, NY 10710-2539	21	04-13638(RDD)	7/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CALLINM, JAMES M. 5 SCOTTS MOUNTAIN RD STEWARTSVILLE, NJ 08886	1945	04-13638(RDD)	8/25/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CAMPBELL, DAVID 2016 HARRISON EVANSTON, IL 60201	829	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CANDILL, MAUREEN 11450 GRASSY TRAIL DR. SAN DIEGO, CA 92127-2239	109	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CANNON, HAROLD & MARLENE JT TEN 1564 HANOVER ST NANTICOKE, PA 18634	593	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CARLAW, RAYMOND 63 HANES RD HUNTSVILLE, ON P1H 1M3	965	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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CARLQUIST, GARY C. 220 CROSSWOOD RD. BRANFORD, CT 06405	77	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CARLQUIST, GARY C. 220 CROSSWOOD RD. BRANFORD, CT 06405	251	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CARNES, DEIDRE B. 381 HARVEY LN SHERIDAN, WY 82801	597	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CASCERCERI, DOROTHY 1335 FAIRACRES RD RYDAL, PA 19046-2913	1809	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CASSIDY, JOHN FCC AS CUSTODIAN 24 COURSEVIEW RD BRONXVILLE, NY 10708-2402	215	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CAUTHEN, DOUGLAS A. 16 DEVLIN AVE BURLINGTON, NJ 08016-1049	1685	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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CERILLO, ALLEN & MARY JT TEN JT WROS 7946 CLAUSVILLE RD FOGELSVILLE, PA 18051	1335	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CESARIO, FRED L. 5954 STUART LN WORTHINGTON, OH 43085	1744	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHAMAS, GERTRUDE M. & GEORGE ANN JT TEN 403 MONMOUTH AVE. BRADLEY BEACH, NJ 07720-1148	1020	04-13638(RDD)	8/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHAMAS, STEVEN 403 MONMOUTH AVE BRADLEY BEACH, NJ 07720-1148	1023	04-13638(RDD)	8/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHANANI, GOVIND R. 3810 PASEO DE LAS TORTUGAS TORRANCE, CA 90505	1584	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHANG, RU-SHA & EH-FENG 216 HIGH BLVD READING, PA 19607	504	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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CHANG, RU-SHA IRA 216 HIGH BLVD READING, PA 19607	505	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHARLES SCHWAB TRUST CO TTEE ATTN: REORGANIZATION DEPT. 211 MAIN ST 1ST FL, MAIL STOP 215FRMTO3 SAN FRANCISCO, CA 94105	1284	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHEVALIER, JOHN R. AND DOLORES S. JTWROS 743 HELMSMAN STREET PALM HARBOR, FL 34685-1666	1560	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHIANG, DAVID 101-05 72ND AVENUE FOREST HILLS, NY 11375	1835	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHIANG, DAVID 101-05 72ND AVENUE FOREST HILLS, NY 11375	1844	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHIANG, FRANK Y. 101-05 72ND AVE FOREST HILLS, NY 11375	1901	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CHIESA, DIANE E. 159 BUNDY ROAD ITHACA, NY 14850	1530	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHIESA, ROBERTA H. POB 668 ITHACA, NY 14851	1054	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHIESA, TONY POB 668 ITHACA, NY 14851	1052	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHRAD, NANCY T. 621 MAZUR AVENUE PARAMUS, NJ 07652	1851	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CHRISTIANSON, DENNIS 207 5TH ST E CRESCO, IA 52136	1289	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CIRILLO, ANTHONY 1375 CHURCHVILLE RD. SOUTHAMPTON, PA 18966	81	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CITY DEVELOPERS CORP. 2041 HALLMARK DRIVE, STE 1 SACRAMENTO, CA 95825	403	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CLARK, AUSTIN M. & BETTY A. ****NO ADDRESS PROVIDED****	151	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CLARK, CARLENE S. ****NO ADDRESS PROVIDED****	425	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CLARK, GALE C. 9530 S W 1ST PLACE GAINESVILLE, FL 32607-1362	535	04-13638(RDD)	7/28/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CLEMENTE, MICHAEL & SUSAN 88 SHARON VALLEY RD SHARON, CT 06069	1064	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COHEN, ALLAN N. & CAROL R. 580 S. SAPODILLA AVENUE, APT 106 WEST PALM BEACH, FL 33401	1942	04-13638(RDD)	8/25/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
COHEN, ARMONA 4440 REGAL CT. DELRAY BEACH, FL 33445-3829	71	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COHEN, ARNONA & SHLOMO, JT TEN 4440 REGAL CT. DELRAY BEACH, FL 33445	160	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COHEN, EREZ ROTH IRA AMERITRADE INC CUST 320 W MALLORY CIR DELRAY BEACH, FL 33483	358	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COHEN, LISA MARIE & EREZ JT TEN 320 WEST MALLORY CIR. DELRAY BEACH, FL 33483	50	04-13638(RDD)	7/19/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COLBY, LYNN L. 14421 W. STOLL RD. EAGLE, MI 48822	134	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COLE, MARK & DEBORAH JT TEN 1340 DANA AVE SHERIDAN, WY 82801	800	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
COLIUKOS, STEVEN C. 1 WILLOW ST. KINGSTON, NY 12401	55	04-13638(RDD)	7/21/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COOK, JACQUELINE B. 2152 W 42ND ST CASPER, WY 82604-5041	605	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COPE, PATRICIA A. 2111 S. LUMBER STREET ALLENTOWN, PA 18103	452	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CORRAO, ANTHONY 18 BURLINGTON DR. MARLBORO, NJ 07746	630	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
COYLE, FRRANCIS M. P.O. BOX 964 WALPOLE, NH 03608	1651	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CRANE, ROBERT A. 3850 POLO TRACE CT BELLBROOK, OH 45305	764	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CREDENCINO, JOSEPH P. 88 NORTH HEIGHLAND AVENUE OSSINING, NY 10562	1868	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CSENCITS, TODD F. 1336 KINGSTON COURT NORTHAMPTON, PA 18067-1676	1022	04-13638(RDD)	8/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CVECKO, WILLIAM F. 4030 SHADYBROOK DR ERIE, PA 16506	281	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DALY, LOREEN M. PO BOX 1307 PLYMOUTH, MA 02362	1694	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DAMMS-WENDELS, BETH L. CHARLES SCHWAB & CO INC. CUST IRA ROLLOVER 300 E 2ND ST FOND DU LAC, WI 54935	1775	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
D'ANDREA, GARY CUST. NICHOLAS D'ANDREA UTMA FL 823 ST JOSEPH CORE NICEVILLE, FL 32578-4037	323	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DARANGIA, ANTHONY 27-16 UTOPIA PKWY FLUSHING, NY 11358	581	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DARNTON, MARGARET 6 MCCOSH CIRCLE PRINCETON, NJ 08540	291	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DASILVA, CARLOS A. 40-63 WARREN ST. ELMHURST, NY 11373-1754	154	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DAVENPORT, JOHN F. & B CECILLE DAVENPORT JT TEN 446 SR 92 S TUNKANNOCK, PA 18657	361	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DAVIS JR, DONALD E. & BARBARA BENNINGER DAVIS JT TEN 90 MAPLE AVE TUNKHANNOCK, PA 18657	1361	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DAVIS, DONALD EUGENE 26 MANOR WAY POUGHKEEPSIE, NY 12603	1718	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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DELANEY, JOHN 67 CARROLL DR FOXBORO, MA 02035	825	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DELBIDGE, JOSEPH W. 5647 TRADALGAR ARCH PORTSMOUTH, VA 23703-1660	804	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DERIENZO, NANCY 474 LINDELL BLVD. LONG BEACH, NY 11561	1159	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DERITA, JOAN E. 140 VIA D ESTE APT 807 DELRAY BEACH, FL 33445-3965	370	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DETROLIO, STEVEN 35 CHISWICK RD APT #2 BRIGHTON, MA 02135	1756	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DEWALT, THOMAS 821 E. UNION STREET ALLENTOWN, PA 18109	1843	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DICKS, BONNIE L. 24 ASYLUM ST MENDON, MA 01756	1707	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DIETRICH, BEVERLY S. 17801 SAWGRASS CIRCLE OMAHA, NE 68136	1681	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DIETRICH, LARRY & BEVERLY 17801 SAWGRASS CIRCLE	1682	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DIETRICH, LARRY & BEVERLY JT TEN 17801 SAWGRASS CIRCLE OMAHA, NE 68136	1680	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DILULLO, STANLEY & LOIS 16 EMILY DRIVE OLD BRIDGE, NJ 08857	2008	04-13638(RDD)	8/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DIMARTINO, ANGELA 129 REGIS DRIVE STATEN ISLAND, NY 10314	1210	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DISPENZA, SALVATORE 162-31 12 ROAD WHITESTONE, NY 11357	1652	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DISSINGER, CHARLOTTE I. 134 GARFIELD RD MOHRSVILLE, PA 19541-8810	481	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DONNEILLY, CHARLES J. 4004 TAYLOR AVE DREXEL HILL, PA 19026	1796	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DOOLING, RICHARD & KRISTIN JT TEN 816 SOUTH 95TH ST OMAHA, NE 68114-5072	1000	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DOUGLAS, JOSEPHINE F 1060 MARCHANT ST ROCK SPRINGS, WY 82901	616	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DOWGIN, GERALD M. 1481 NEWARK AVE WHITING, NJ 08759	821	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DOWGIN, KARIN H. 1481 NEWARK AVE WHITING, NJ 08759	820	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DRUCKER, NOREEN M. 6 BROOK DRIVE S. MORRIS PLAINS, NJ 07950	637	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
DU, YU 3661 ADAMS AVE FREMONT, CA 94538	381	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
EBY, RICHARD H. 2020 W. PROSPECT GRAND ISLAND, NE 68803-2122	1518	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
EHRIK, KATHY A.R. 6417 FIR ROAD ALLENTOWN, PA 18104	1576	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
EHRLICH, BRIAN E. 26 HEATH STREET QUINCY, MA 02171	1836	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
EHRlich, Peter A. 26 Heath Street North Quincy, MA 02171	1548	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
EHRlich, Peter A. & Patricia M. JT 26 Heath Street North Quincy, MA 02171-1214	1549	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ELIAS, Mary Susan & Joseph 320 Poplar St Wilkes Barre, PA 18702	1749	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ELLIS, CELINDA L. 5236 Crosswinds Dr Wilmington, NC 28409-8957	769	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ELLISON, STUART W. & Marcia S. 11903 N 173 Cir Bennington, NE 68007	103	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ELLON, PEARL 857 Dogwood Ave West Hempstead, NY 11552	345	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ELSBERRY, KENNETH W. 7180 ENGELIA DR. LA JOLLA, CA 92037-5741	111	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ENGDAHL, VERA L. 4939 MEREDETH LINCOLN, NE 68506-5325	908	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ESAKOF, ROBIN 2467 RUNYON CIRCLE ORLANDO, FL 32837	841	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
EVANS, GARY RD1 BOX 166 HARVEYS LAKE, PA 18618	1974	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
EWTON, SANDRA 425 SW 346TH PL FEDERAL WAY, WA 98023	1412	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FERMAGLICH, MICHAEL 333 EAST 66TH STREET, APT. 9F NEW YORK, NY 10021	126	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
FINAMORE, SANDRO 8301 RIDGE BLVD APT 4F BROOKLYN, NY 11209	287	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FINNESON, EILEEN L. PO BOX 412 241 N BROAD ST KENNETT SQUARE, PA 19348	221	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FINNESSY, JOHN J. CGM IRA CUSTODIAN 2768 W. HONEY SUCKLE LANE APPLETON, WI 54913-5415	706	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FIORINO, CAROL 240 EAST 13TH STREET APT #4 NEW YORK, NY 10003-5670	1225	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FISHKIND, ARLENE 493 PINEHURST CT ROSLYN, NY 11576	1013	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FITZGERALD, EDWARD M. 10 CALVIN ST LEXINGTON, MA 02420	1814	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
FLUCK, ELIZABETH . ****NO ADDRESS PROVIDED****	1886	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FORRISTAL, PATRICK & CELIA JT WROS PO BOX 367 HOLSTEIN, IA 51025-0367	854	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FOX O'TOOLE, VIRGINIA 171 NORTH MAIN STREET CGM IRA CUSTODIAN YARDLEY, PA 19067	1246	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FULCHER, JOSEPH T. 1514 S 95TH ST OMAHA, NE 68124	366	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FURLOW, GLEN 16219 ELM ST OMAHA, NE 68130	315	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
FURST, HENRY F. 52 GLEN AVE. WEST ORANGE, NJ 07052	680	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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GAETANIELLO, ANTHONY & DENISE 410 GREENVIEW DR NORTHAMPTON, PA 18067	1914	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GALANTE, PATRICIA ****NO ADDRESS PROVIDED****	1852	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GALENSON, BURDETTE J. 3035 S ZURICH CT DENVER, CO 80236	1089	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GARCIA, SALVADORE M. PO BOX 344 WOOD DALE, IL 60191	1051	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GARD, SUZANNE E. 24301 138TH AVE SE KENT, WA 98042-5185	1750	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GARD, SUZANNE E. 24301 138TH AVE SE KENT, WA 98042-5185	1751	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GEBRE-AMLAK, HELEN HAYMANOT 8323 HADLEY ST. SHAWNEE MISSION, KS 66212-2723	105	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GEE, CLARK MIDDLEBURY CENTER MIDDLEBURY CENTER, PA 16935	844	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GENNARO, JUDITH K. 24 HILLWOOD ROAD EAST BRUNSWICK, NJ 08816	1840	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GERMAN, MARTHA & GREGORY 29 PARK ST SHREWSBURY, MA 01545	1724	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GERST, LOUIE H. 4227 PALM TREE BLVD B6 CAPE CORAL, FL 33904	334	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GHOULIAN, SARA 6255 N. ABINGTON RD. TUCSON, AZ 85743	664	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GIBBONS, SEANNE M. & MICHAEL F., JT TEN 753 BAY ST. TAUNTON, MA 02780	692	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GIBERSON, MILDRED L. 1720 SR 29S TUNKHANNOCK, PA 18657-9998	1167	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GIFFORD REALTY INC. FBO-PAUL GIFFORD PO BOX 926 FREMONT, NE 68025-0926	138	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GIORDANO, GREGORY 20 INA STREET STATEN ISLAND, NY 10306	129	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GIROUX, S. 609 LOCUST RD BRIELLE, NJ 08730	346	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GISH, NELSON F. 277 OLD STONE HOUSE ROAD MECHANICSBURG, PA 17055	1858	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GLASER, MILES 1111 HERMANN DRIVE NO. 18/A HOUSTON, TX 77004-6930	421	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GLUCKSMAN, SETH 6718 BABCOCK AVE NORTH HOLLYWOOD, CA 91606	1416	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GLUCKSMAN, SETH 6718 BABCOCK AVE NORTH HOLLYWOOD, CA 91606	1826	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GOFF, NANCY L. 9 FAIRWOODS COURT SUGARMILL WOODS HOMOSASSA, FL 34446	191	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GOLDSTEIN, STEVEN J. & LINDSAY B. 73-50 BELL BLVD., 2E BAYSIDE, NY 11364	401	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GOLDSTEIN, STEVEN J. CUST ROBERT MICHAEL GOLDSTEIN UNIF GIFT MIN ACT NY 73-50 BELL BLVD OAKLAND GARDENS, NY 11364-2938	375	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GOODWIN, ELIZABETH B. 9 BRAMBLEWOOD DR SHAVERTOWN, PA 18708	1362	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GOOKIN, PAUL F. 6 ATHERTON RD FOXBORO, MA 02035	995	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GORCZYNSKI, CLARA TTEE FAIDA CHILDREN'S TRUST PO BOX 108 STERLING, MA 01564	996	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GOULD, AUDREY S. 102 PHILIP ST. PRINCETON, NJ 08540-5412	58	04-13638(RDD)	7/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GOULD, KENNETH S. 102 PHILIP DR. PRINCETON, NJ 08540-5412	59	04-13638(RDD)	7/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GRAHAM, COMMODORE & ROSEMARIE JT WROS 7773 RICKER RD SEVERN, MD 21144-1014	1786	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GREENE, JR., EDWARD D. CUSTODIAN FOR NEIL G. GREENE UNIF TRANSFER TO MINORS ACT RI 386 WESTERLY BRADFORD ROAD WESTERLY, RI 02891-2616	158	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GRILLO, CHARLES S. 1154 TIMBERLANE CT NAPERVILLE, IL 60540	503	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GRISWOLD, MARY C. & ROBERT M. JT TEN 16 VALERIE DRIVE PLAINVILLE, MA 02762	1178	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GRODE, DESIREE AP 36B 1030 N STATE ST CHICAGO, IL 60610	514	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GROSS, BEATRICE, HOWARD & MADISON JT TEN 444 EAST 86TH ST APT 6A NEW YORK, NY 10028	974	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GUERRERO, ROY 3620 FILLMORE ST #104 SAN FRANCISCO, CA 94123	707	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GULLET, ASTRID 337 NORTH AVE WAKEFIELD, MA 01880-2306	2020	04-13638(RDD)	9/7/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GUNN, EILEEN P. 15A BERKELEY PL #1B BROOKLYN, NY 11217	1811	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GUTOWICZ, LORETTA C. 3808 INWOOD LANE PHILADELPHIA, PA 19154	623	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
GUTOWICZ, THEODORE S. 3808 INWOOD LANE PHILADELPHIA, PA 19154	453	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HAGAN, ROBERT G. GG MIRA ROLLOVER CUSTODIAN 500 PECONIC STREET APT 175B RONKONKOMA, NY 11779-7140	1642	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HAROLD, CHRISTOPHER CGM PROFIT SHARING CUSTODIAN 278 BULLET HOLE ROAD MAHOPAC, NY 10541-2511	1512	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HAROLD, CHRISTOPHER CGM PROFIT SHARING CUSTODIAN 278 BULLET HOLE ROAD MAHOPAC, NY 10541-2511	1827	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HARRIS, IRENE J. & RICHARD E. RD 2 BOX 295 HARVEYS LAKE, PA 18618	724	04-13638(RDD)	8/2/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HARRIS, JAY & CINDY JT TENS 463 N APPLE TREE LN LAFAYETTE HILL, PA 19444	1314	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HARRIS, PAUL PO BOX 183 BROOKSIDE, NJ 07926-0183	156	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HARTOG, ARLINDA K. 2334 LYNNRIDGE PLACE LINCOLN, NE 68521	1660	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HAUTMAN, ELAINE 12800 MARION LANE W #708 MINNETONKA, MN 55305	1837	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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HELLERMAN, JAMES 841 FAIRFIELD COURT YORKTOWN HEIGHTS, NY 10598	1841	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HERMAN, ARTHUR 75 7TH AVE SAN FRANCISCO, CA 94118-1204	1300	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HERMAN, BEATRICE 2 CREEKSIDE CT SLINGERLANDS, NY 12159	1302	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HERMAN, CAROLINE 1600 PARKER AVE APT 8G FORT LEE, NJ 07024-7004	1819	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HERMAN, JOHN H. 1600 PARKER AVE APT 8-G FORT LEE, NJ 07024	591	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HERMAN, ROBERT 2 CREEKSIDE CT SLINGERLANDS, NY 12159	1301	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HERMAN, WILLIAM I. 1600 PARKER AVE. APT. 8G FORT LEE, NJ 07024-7004	670	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HERTEL, PETER A. PO BOX 555 ASHBURNHAM, MA 01430	909	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HESS, CARMELA (CONNIE) V-16 ASHLEY CT GLEN MILLS, PA 19342	823	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HOFFMAN, BARBARA 9 MADISON DRIVE PRINCETON JUNCTION, NJ 08550	458	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HOFFMAN, WADE & AMIE 144 E 24TH ST APT 2D NEW YORK, NY 10010	212	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HOMMER, DEBORAH 2517 WALTON AVE ALTOONA, PA 16602	980	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HORNER, HOWARD WILSON 301 FANNIN DR GOODLETTSVILLE, TN 37072	1011	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HOWSER, NANCY PARIS 4109 224TH LN SE #303 ISSAQUAH, WA 98029	891	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HSUEH, SOPHIA 41862 PASEO PADRE PARKWAY FREMONT, CA 94539	2007	04-13638(RDD)	8/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HUMPHRIES, JOHN C. 143 MAIN ST MOCANAQUA, PA 18655	815	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HUNT, RONALD W. 17888 FRONDOSO DR. SAN DIEGO, CA 92128-1319	110	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HURTA, SHIRLEY A. 26975 E RIVER RD GROSSE ILE, MI 48138-1865	1038	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HUSSEY, JON 2001 N.W. VALYRRIE LN POULSBO, WA 98370	1127	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
HUYNH, CANG G. 5424 OLDE SOUTH ROAD RALEIGH, NC 27606	1669	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ILUND, LEANDER M. 80 WILLOW STREET CENTRAL ISLIP, NY 11722	1477	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
IRON HORSE ENTERTAINMENT 44 SLEEPY HOLLOW RD BRIARCLIFF, NY 10510	1912	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JACOBI, AVIROAM & BRANDI A. 69 5TH AVE., APT. 11J NEW YORK, NY 10003-3009	88	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JANIK, STEVEN 1156 ALKI AVE SW 303 SEATTLE, WA 98116	1906	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
JAROS FAMILY FOUNDATION 1160 N. GREEN BAY ROAD LAKE FOREST, IL 60045	1608	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JAROS, RICHARD R. 1160 N. GREEN BAY RD LAKE FOREST, IL 60045	1609	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JATSEK, PATRICIA ANN 5853 EAST ASH ROAD INDEPENDENCE, OH 44131	38	04-13638(RDD)	7/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JI, YE MIN 920 S ROCK RD #133 WICHITA, KS 67207	1081	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JICK, DAVID 25 DEMAR ROAD LEXINGTON, MA 02420	1170	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JOBES, MARK P. 428 HIGH STREET BETHLEHEM, PA 18018	417	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
JOHANSEN, MADELINE A. 80 WILLOW STREET CENTRAL ISLIP, NY 11722	1478	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JOHNSON, EDWARD B. IV 23 HILL DRIVE NEPTUNE, NJ 07753	1574	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JOHNSON, MARY CHRISTINE 2225 MCLEAN BLVD. EUGENE, OR 97405	1196	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
JONES, MARY L. 351 W. 24TH ST., APT. 1C NEW YORK, NY 10011	2013	04-13638(RDD)	9/3/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KAPLAN, CHARLES R. 3002 PORTOFINO ISLE APT J4 COCONUT CREEK, FL 33066	1015	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KARIAN, JACK H. FRANCES S. KARIAN 300 E 57TH ST NEW YORK, NY 10022	811	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KARRAT, WILLIAM & CATHY ANN 1018 WYNNEWOOD DR NORTHAMPTON, PA 18067-1786	834	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KAWAGUCHI, RAY 1513 S 33RD ST OMAHA, NE 68105	1702	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KELLY, BRIAN 108 LOCUST STREET MERCHANTVILLE, NJ 08109	1213	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KELSEY, LEROY O 14911 CUMING STREET OMAHA, NE 68154-1904	1520	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KEMPTON, ANN C/F MOLLY ANN KEMPTON UNJUTMA PO BOX 1457 ISLAND HEIGHTS, NJ 08732	610	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KENNA, ROBERT P.M. PO BOX 1227 CENTRAL ISLIP, NY 11722	511	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KIDD, WILLIAM PO BOX 8181 NEW FAIRFIELD, CT 06812	972	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KIERAN, BETTY J. 108 LAFAYETTE LN BELLEVUE, NE 68005	1949	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KILCARR, JOHN L. DANIEL G. BROWNE 158 ASPEN STREET FLORAL PARK, NY 11001	1503	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KILFOIC, CLIFFORD M. 11 APPLETREE DRIVE BRUNSWICK, ME 04011-7415	181	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KISSINGER, RAY A. & SANDRA L. PO BOX 325 GRATZ, PA 17030-0325	780	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KLEIN, RONALD & PEGGY 20253 EISELE RD EAST PEORIA, IL 61611	772	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KOGAN, MARIKA 360 E. 88 CIR 21C NEW YORK, NY 10128	1865	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KOKOSKO, W. & TRICIA TTEES UW BROWN INS SVC INC 401K PLAN DTD 1-1- 95 FBO W. PATRICK KOKOSKO; PO BOX 8 SIMPSONVILLE, MD 21150-0008	892	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KOLJENOVIC, HAKIJA 436 RT 376 HOPEWELL JUNCTION, NY 12533	967	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KOPPEL, NADINE 2282 EAST 27TH STREET BROOKLYN, NY 11229	962	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KOUBEK, RAYMOND L & JANICE KAY 711 24TH STREET GOTHENBURG, NE 69138-1214	2018	04-13638(RDD)	9/7/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KOZIEL, DAVID J. 229 CLIFFSIDE AVE TRUCKSVILLE, PA 18708	1470	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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KOZIEL, DAVID J. & LEONA A. 229 CLIFFSIDE AVENUE TRUCKSVILLE, PA 18708	1469	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KREIFELS, ROBERT M. 2828 S. 162 PLAZA OMAHA, NE 68130	75	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KROMBERG, JERRY 2622 NOTTINGHAM CT. LINCOLN, NE 68512	148	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KRZYCKI, MICHAEL E. 6323 SOUTH 103RD STREET OMAHA, NE 681827	1997	04-13638(RDD)	8/31/2004	No Amount Specified	K	Equity Interest To Be Disallowed
KUTCHEN, LEONA M. CUST ANDREW D. KUTCHEN UNIF TRANS MIN ACT DE 609 BOXWOOD RD WILMINGTON, DE 19804	1172	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LABUTTA, MELISSA WILLITS 20000 MANOR VIEW TERRACE GAITHERSBURG, MD 20882-1268	242	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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LABUTTA, MELISSA WILLITS CUST ZACHARY WILLITS LABUTTA UTMA 20000 MANOR VIEW TERRACE GAITHERSBURG, MD 20882-1268	243	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LABUTTA, MELISSA WILLITS CUST EMILY COSETTE LABUTTA UTMA 20000 MANOR VIEW TERRACE GAITHERSBURG, MD 20882-1268	244	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LABUTTA, ROBERT J. 20000 MANOR VIEW TERRACE GAITHERSBURG, MD 20882-1268	241	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LAMOREAUX, ELAINE 20025 S E US HIGHWAY 42 UMATILLA, FL 32784	472	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LANCI, DOROTHY 1931 NE OCEAN BLVD STUART, FL 34996	555	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LANZETTA, MARGARET 15 SPRINGHOUSE ROAD SOUTH BURLINGTON, VT 05403	1135	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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LAPE, KELLY PO BOX 530 WILLIAMSBURG, NM 87942	1344	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LAPOLLA, PAUL 3 JARRETT CT MORGANVILLE, NJ 07751	880	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LAPRE, CORDELL 40 OLCOTT STREET #228 MANCHESTER, CT 06040	1630	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LARORQUE, KAREN 163 WAVERLY RD LUDLOW, MA 01056	807	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LASHER, JOHN & CAROL RR1 BOX 153 MONTROSE, PA 18801-9736	1386	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LAU, ALBENNY 664 HARRISTOWN RD GLEN ROCK, NJ 07452	819	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LAZAR, CORRINE & WILLIAM JT TEN WROS 534 DEL MAR DR LADY LAKE, FL 32159-5637	816	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LEANY, WILIAM F. CGM IRA CUSTODIAN 250 SOUTH VAN DIEN AVE. RIDGEWOOD, NJ 07450-5216	91	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LEE, VANESSA 1919 MCGRAW AVENUE #8G BRONX, NY 10462	413	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LEFEBRE, GREGORY A. 613 WESTCHESTER AVE ROCHESTER, NY 14609	890	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LESSNER, MARJORIE H. 861 KNOLLWOOD TERR WESTFIELD, NJ 07090	1745	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LEUNG, MEIMEI 1269 66TH ST EMERYVILLE, CA 94608	344	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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LEVEILLE, FELICIA 25 MEADOWBROOK DRIVE HADLEY, MA 01035	695	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LEVIT, DONALD JAY 23 GROVE STREET APT 2A NEW YORK, NY 10014	1140	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LICHTER, NICOLE 98 EVA DR LONG BEACH, NY 11561-4818	1306	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LICHTNEGER, ROBERT W. 4 ECKERT RD HAINESPORT, NJ 08036	1413	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LIN, LUCY, ROTH IRA AMERITRADE INC CUSTODIAN 3012 W ALAN CT PEORIA, IL 61615-3504	2002	04-13638(RDD)	8/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LINDSAY, ALICE 7629 PASADENA AVE OMAHA, NE 68124	1995	04-13638(RDD)	9/1/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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LINHART, JAMES G. & LORRAINE K. 3304 MUNCIE AVE MISSOURI VALLEY, IA 51555	1954	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LOMEDICO, PETER T. 29 PHILIP RD LEXINGTON, MA 02421	1283	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LOUPOS, JANE K. & GEORGE J. 370 EAST DANNERSVILLE RD. BATH, PA 18014	689	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LUEKING, GENER & NANCY JT TEN WROS 5711 CUTHILLS CT LINCOLN, NE 68526	1870	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LUKACH, ANITA 1335 FAIRACRES RD RYDAL, PA 19046	1806	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LUKACH, ANITA C/F ALEXIS LUKACH 1335 FAIRACRES RD RYDAL, PA 19046	1807	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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LUKACH, ANITA C/F JOSEPH LUKACH 1335 FAIRACRES RD RYDAL, PA 19046	1808	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LUKACH, JOSEPH & ANITA, JT WROS 1335 FAIRACRES RD RYDAL, PA 19046-2913	1810	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LUNG, CHI WAH & ANNIE LUNG LAU 1759 41ST AVE SAN FRANCISCO, CA 94122	960	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LUU, XUAN 460 BRISTOL ROAD WEST UNIT #2 MISSISSAUGA, ON L5R 3P6	628	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LUU, XUAN & HOAN 460 BRISTOL ROAD WEST UNIT #2 MISSISSAUGA, ON L5R 3P6	627	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
LUZZI, JOHN 69 CONGRESS STREET JERSEY CITY, NJ 07307	1282	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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LUZZI, MICHAEL & MARIA 4 PENBROOK CT PRINCETON JUNCTION, NJ 08550	203	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MACKEEN, G.A. 13476 FALCON POINTE DR ORLANDO, FL 32837	983	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MADISON, GEORGE I. ANN E. APPELT MARY L. RITTER, AND LARRY DUDEN P.O. BOX 213 AINSWORTH, NE 69210	1884	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MAHL, PALMA 400 EAST 85TH STREET NEW YORK, NY 10028-6303	1950	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MAI, KHANH 10300 HARWIN DR #1205 HOUSTON, TX 77036	314	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MAJEAU, DONALD C. 9414- 99 AVENUE MORINVILLE, AB T8R 1K1	1272	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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MAJERSKI, THOMAS J. 1968 SHERIDAN DRIVE APT 6 TONAWANDA, NY 14223	1636	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MANNING, BOB 1 LIBERTY PLACE 1650 MARKET ST., 45TH FLOOR PHILADELPHIA, PA 19103	1928	04-13638(RDD)	8/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MANSEAU, SHAUN M. STRADER, NICOLE I. 11 DIANE'S VIEW MALDEN, MA 02148	687	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MANSEAU, SHAUN M. STRADER, NICOLE I. 11 DIANE'S VIEW MALDEN, MA 02148	1828	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MARANDO, KATHLEEN M. & JOHN F. 146 JEFFERSON ST BRAINTREE, MA 02184	783	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MARKS, ANN K. IRA STEPHENS INC CUSTODIAN 21 OLD DEL MONTE DR LITTLE ROCK, AR 72212	1746	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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MASON, RICHARD T., ROTH IRA AMERITRADE INC. CUSTODIAN 6123 FIREHOUSE ROAD ALMA, AR 72921	726	04-13638(RDD)	8/2/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MAY, GLORIA J. & WILLIAM G. 115 ROY STREET NO. MASSAPEQUA, NY 11758	1244	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MAY, MARY JEAN 364 GARRETSON RD BRIDGEWATER, NJ 08807	2022	04-13638(RDD)	9/8/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MAYER, FRANK X. III 82 AWIXA AVENUE BAY SHORE, NY 11706	1114	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MCCARTY, RICHARD L. & JANICE K. 12357 CUMING STREET OMAHA, NE 68154-1434	1258	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MCCLOSKEY, LISA & JAMES 152-39 11 AVE. WHITESTONE, NY 11357	61	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MCDONNELL, MAUREEN D. 8 HART LANE ANSONIA, CT 06401	1631	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MCHAUGHTON, ROBERT 150 STRATMORE GATE DR STONY BROOK, NY 11790	337	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MCKENZIE, IAN 20 E 9TH ST #12D NEW YORK, NY 10003	1773	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MCNEILL, JOHN PO BOX 322 NEW YORK, NY 10035	1414	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MEAKIN, JOHN J. 4 AUTUMN LANE STOCKHOLM, NJ 07460	635	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MEDICAL HOMES REALTY CO. 49 OLD POCASSET RD JOHNSTON, RI 02919	1426	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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MERCIER, JANICE 219 COOK AVENUE MIDDLESEX, NJ 08846	1860	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MERENDINO, CALOGERO C & PATRICIA, JT TEN 31 MONTROSE PL. MELVILLE, NY 11747-3403	643	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MERENDINO, CALOGERO C & PATRICIA, JT TEN 31 MONTROSE PL. MELVILLE, NY 11747-3403	644	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MERENDINO, CALOGERO C & PATRICIA, JT TEN 31 MONTROSE PL. MELVILLE, NY 11747-3403	646	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MEYERS, JOSEPH S. & TINA M. 1207 S. 117TH ST. OMAHA, NE 68144	662	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MILLER, MILTON B. 5647 SW HAWICK LANE TOPEKA, KS 66614-4183	1569	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MIRANDA, JOHN 542 CLYDESDALE DR NEW HOPE, PA 18938	246	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MITCHELL, EUGENE & ISABEL D. 41 TAMANINI DRIVE WYOMING, PA 18644	1654	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MITNICK SR., RONALD G. 2316 CEDAR LANE PRIMOS, PA 19018	703	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MOLLOY JR, JOHN G. 129 B ST BOSTON, MA 02127	325	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MONAHAN, JOHN R. 23 RAILROAD AVENUE BEDFORD, MA 01730-2100	1614	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MONTVILLE, ROBERT R. & LINDA R. 8 BRIAR CREEK ROAD WILKES BARRE, PA 18702	1163	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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MORGAN STANLEY DW INC. MICHAEL G PALMER IRA ROLLOVER SEP DTD 10-18- 88 30815 11TH AVE SW FEDERAL WAY, WA 98023-4546	322	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MORONE, GUYTON R. 60-4 WOODLAKE RD. ALBANY, NY 12203-4158	174	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MORONE, GUYTON R. 60-4 WOODLAKE RD. ALBANY, NY 12203-4158	175	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MORRIS, ROBERT C. 35 JUBILEE CIRCLE MATAWAN, NJ 07747-1806	1042	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MOSS, CATHERINE 60 PERRIN AVE SHAVERTOWN, PA 18708	223	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MULHERN, DOLORES 143 W. 69TH STREET #4B NEW YORK, NY 10023	1142	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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MURPHY, JOHN F. NO ADDRESS PROVIDED	1719	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MURPHY, JOHN F. 16 ASPEN RD NORTH READING, MA 01864	1765	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MURPHY, TERESA UCHTNEGER 15 HONEYSUCKLE DR SEWELL, NJ 08080	1732	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MURPHY, TIMOTHY A. 5023 MT. VERNON DRIVE SENECA, SC 29672	1451	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
NAIK, SHAILESH M. 9066 W CLOISTERS RICHMOND, VA 23229	824	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
NARDINI, ANTHONY 39 MAGNOLIA AVE. JERSEY CITY, NJ 07306-1401	53	04-13638(RDD)	7/21/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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NEAWORLD CAPITAL APPRECIATION FD. 13439 BLACK HILLS RD. SAN DIEGO, CA 92129	113	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
NEAWORLD FINANCIAL 13439 BLACK HILLS RD. SAN DIEGO, CA 92129	112	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
NEMET, JUNE 90 ASH DR ROSLYN, NY 11576-2208	390	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
NFS/FMTC IRA FBO JOHN C. HAWLEY RR 2 BOX 179 MONTROSE, PA 18801	774	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
NORDHUIM, BRUCE 31 HICKORY RIVER DR. CALIFON, NJ 07830	168	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
NUGENT, GEOFF & MARY ANN 20 MARVIN LANE ISLIP, NY 11751	1152	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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NUGENT, GEOFF & MARY ANN 20 MARVIN LANE ISLIP, NY 11751	1153	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
OBOGEANU, MONICA & JOHN 5090 WILTSHIRE RD NORTH ROYALTON, OH 44133	1415	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
O'KEEFE, DANIEL A. 351 MARBLEDAL RD. TUCKAHOE, NY 10707	666	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
OLSON, JODIN T. 3727 N. 6TH ROAD ARLINGTON, VA 22203	1464	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
OMBRES, VINCENT M. & JOSEPHINE M OMBRES JT TEN 1181 HIGHLAND AVE AMBRIDGE, PA 15003	24	04-13638(RDD)	7/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ONEIL, CHARLES 39 BOOM CN BRICK, NJ 08723	2001	04-13638(RDD)	8/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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ORLOWSKI, ARTHUR 550 JERSEY AVE KEYPORT, NJ 07735	1024	04-13638(RDD)	8/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ORLOWSKI, VICTORIA 550 JERSEY AVE UNION BEACH, NJ 07735	1021	04-13638(RDD)	8/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
OTOOLE, J. BRIAN 171 NORTH MAIN STREET MORRISVILLE, PA 19067	1952	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
OTT, GEORGE E JR 238 S KENNICOTT AVE ARLINGTON HEIGHTS, IL 60005-1652	1438	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
OVERALL, SIDNEY R. III 192 HYACINTH STREET FALL RIVER, MA 02720	1898	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
OVERPECK, FLOYD & KAY JTEN 237 E HIGH ST NAZARETH, PA 18064	822	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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OWENS, PATRICK 227 OLD MILL LN PORTSMOUTH, RI 02871	228	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PACHTER, MILTON H. 401 EAST 34TH STREET, APT SO. 9D NEW YORK, NY 10016	698	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PAHL, ARTHUR 1010 MAPLE DRIVE MANNING, IA 51455	209	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PALLANT, BENNETT 6 KATHRYN LANE MAHOPAC, NY 10541	438	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PALLANT, BENNETT 6 KATHRYN LANE MAHOPAC, NY 10541	439	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PALLANT, BENNETT 906 ROUTE 6 MAHOPAC, NY 10541	872	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
PATEL, ASHISH B. 231 RACE ST #B PHILADELPHIA, PA 19106	777	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PATRICK, KEITH F. IRA FBO PERSHING LLC AS CUSTODIAN 3928 POPLAR CREEK COURT FAIRFAX, VA 22033-2036	1626	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PATTERSON, ANNA 3900 GREYSTONE AVE MAILBOX 415 RIVERDALE, NY 10463	1763	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PAWLIKOWSKI, MARY ANN 236 LAKEVIEW DR PO BOX 865 ANNA MARIA, FL 34216	832	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PEACHEY, ANNE MARIE 14 EUERTON ROAD QUINCY, MA 02169	1269	04-13638(RDD)	8/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PEAKE, ANNE 29 FRAN AVE TRENTON, NJ 08628	34	04-13638(RDD)	7/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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PEREZ, MARIO A. & RUTH R. JT WROS 1244 WEST 159TH STREET GARDENA, CA 90247	1125	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PEREZ, RAUL & RAMONA 1679 64TH ST BROOKLYN, NY 11204	1425	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PERLE, SHIRLEY 333 CENTRAL PARK WEST APT 63 NEW YORK, NY 10025	1551	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PERRY, EDWARD & PATRICIA JTWROS 108 SEABURY ST NEW BEDFORD, MA 02745-5150	1009	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PEZZOLANTI, SALVATORE 186 FLOYD ST. BRENTWOOD, NY 11717-2649	171	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PFEIFER, SALLY 3281 BLUE HERON DR FALLS CHURCH, VA 22042	562	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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PIERCE, MELDA M. & KAY JOE TTEES FOR THE PIERCE FAMILY TRUST DATED 10-23- 1996 3282 ROCKY SAGE ROAD JAMUL, CA 91935-1828	1139	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PLUCHINO, DOROTHY 15832 JUNIPER STREET OVERLAND PARK, KS 66224-3712	1105	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
POLING, MICHAEL A. 1105 PARK ST, SE VIENNA, VA 22180	1709	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
POWELL, THOMAS J. THOS WYNNE APTS #A104 WYNNEWOOD, PA 19096	1598	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
POWERS, DUANE & CYNTHIA JT/WROS PO BOX 391 GREYBULL, WY 82426	567	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PROSSER, LINDA 495 GROUSE CIRCLE MAPLE GLEN, PA 19002	1625	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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PTC CUST IRA FBO RONALD L. RICCI 18 BASKINS RIDGE RD MILLINGTON, NJ 07946	170	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
QUINN, JOHN J. & JUAN A. 238 POPLAR STREET WILKES BARRE, PA 18702	1874	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RAICHE, MME LISE 804 RANG 4 ST AMBROISE DE KILDARE, QC J0K 1C0	849	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RAMAEKERS, NICHOLAS J. 17607 MONROE ST OMAHA, NE 68135	1083	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
REBENNACK, ALLEN 68 DIVISION ST KINGSTON, PA 18704	585	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
REDES, MICHEAL H. & JANICE M REDES JTWROS 3 COTTONTAIL LANE COLUMBIA, NJ 07832-2752	1940	04-13638(RDD)	8/25/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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REEVES, YOSHIKO SHOJI 625 UNDERCLIFF AVENUE EDGEWATER, NJ 07020	1528	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RHEINSCHMIDT, CATHERINE & GEORGANN RHEINSCHMIDT JT WROS 220 CENTER STREET DUPONT, PA 18641	28	04-13638(RDD)	7/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RHOADS, LINDA C 7215 HATFIELD ROAD CORTLAND, NY 13045	1533	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RICH, JODY S. 9848 VIDOR DR. #102 LOS ANGELES, CA 90035	144	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RICHARDS, MARJORIE 531 HUNTSVILLE RD DALLAS, PA 18612	371	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RICHARDSON, DAVID 1853 S MARSH WICHITA, KS 67212-1471	1687	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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RISHCOFF, BERNARDINE 3017 ITHACA ST ALLENTOWN, PA 18103	1708	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ROBERT P. DELAY, IRA 528 SOUTH 52ND STREET OMAHA, NE 68106	2014	04-13638(RDD)	9/7/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ROBERTSON, DENNIS M. 1300 S. LAKESHORE DRIVE #3B LAKE CITY, MN 55041-1942	1832	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RODRIGUEZ, EDWARD 7407 BUELL ST DOWNEY, CA 90241	206	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ROGERS, SUSAN WINDLE 351 SUNSET HOLLOW ROAD WEST CHESTER, PA 19380	1045	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ROLAND, BRUCE & MADELYN 1 SHERIDAN DR. PRINCETON JUNCTION, NJ 08550-2917	116	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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ROMANO, DANIEL & MARY 10 FOOTHILL ROAD FRAMINGHAM, MA 01702	1601	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ROSNECK, GEORGE & BETTY NO ADDRESS PROVIDED	963	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ROZENBAUM, SERGE & SUSAN 100 GREENWAY TERRACE FOREST HILLS, NY 11375	1818	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RUBEN, ALBERT 285 CENTRAL PARK WEST NEW YORK, NY 10024	1223	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RUCKER, HAL 920 ARUBA LANE SAN MATEO, CA 94404	1211	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RUDIN, HAROLD M. IRA DTD 3/6/00 WACHOVIA SECURITIES C/F 94 IROQUOIS RD W HARTFORD, CT 06117	1957	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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RUSH, SUSAN B. P.O. BOX 171 HAMDEN, NY 13782	1186	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RYAN, CHARLES & LOIS 41 ROSSITER CIR NEWARK, DE 19702	217	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RYU, HO SANG MR. & MRS. 18824 PINEHAVEN WAY NORTHRIDGE, CA 91326	1403	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SABEL, JOHN D. W3793 4TH ST RD FOND DU LAC, WI 54935	237	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SAFERSTEIN, MARK 5632 PINE STREET OMAHA, NE 68106	1110	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SALERNO, BLANCA 9277 MANDEVILLE BAY LAS VEGAS, NV 89148	482	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SALVO, JOSEPH M & KATHLEEN SALVO JT TEN 1050 SHEFFIELD RD SHAVERTOWN, PA 18708-9546	108	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SALZMAN, LINDA B. & GLORIA JT TEN 15-42 209TH ST BAYSIDE, NY 11360-1132	1671	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SAM, PHILIP (IRA-ROL) JMS LLC CUST FBO 1601 WEST LYNN DRIVE WEST CHESTER, PA 19382	1597	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SAMADANI, SERENA 1725 FOX CHAPEL RD PITTSBURGH, PA 15238	1600	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SAMADANI, SHIRIN 1725 FOX CHAPEL RD PITTSBURGH, PA 15238	1136	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SAMSON, JUSTINO P. & ELIZABETH D. 8521 WOLFTRAP RD VIENNA, VA 22182	839	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SANDEL, RITA 3423 S 134 ST OMAHA, NE 68144-3623	1757	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SANDS, ALEXANDER & MILDRED JT APT 10D 444 E 20TH ST NEW YORK, NY 10009-8139	1714	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SANTOS, JULIAN F. 90 CYPRESS RD. DUMONT, NJ 07628	173	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SATHER, HOWARD & LINDA OWENS JTWROS PO BOX 7105 GREAT FALLS, MT 59406	604	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SAVOIE, GENEVIEVE RAICHE 804 RANG 4 ST AMBROISE DE KILDARE, QC J0K 1C0	853	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SAVOIE, MARCEL 804 RANG 4 ST AMBROISE DE KILDARE, QC J0K 1C0	851	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SAVOIE, MARCEL 804 RANG 4 ST AMBROISE DE KILDARE, QC J0K 1C0	852	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCALFONE, BARBARA A. (IRA) JMS LLC CUSTODIAN FBO 3 SUNRISE DR MAHOPAC, NY 10541	998	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCARINGI, PETER & DIANE SCARINGI JT TEN 197 CAMPBELL AVE WILLISTON PK, NY 11596-1016	1043	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCARPA, ADOLPH & KAREN 13 LESTER ST ANSONIA, CT 06401-1739	903	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCHAETER, RAYMOND B. 2 LITCHFIELD RD LEXINGTON, MA 02420	1776	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCHMELTZER, BARBARA 730 SURAL LANE ELKINS PARK, PA 19027	1621	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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SCHMIDT, FERN TTEE FERN SCHMIDT FAMILY TRUST U/A 10/25/2004 470 S. ROAD 1 EAST CHINO VALLEY, AZ 86323-7444	678	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCHMIDT, ROBERT TTEE FAMILY TRUST 18627 BROOKHURST ST #273 FOUNTAIN VALLEY, CA 92708-6748	210	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCHNEIDER, HOWARD IRA ROLLOVER 36 REGENT DR LIDO BEACH, NY 11171	1305	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCHNEIDER, JULIUS EDWARD JR. 33 ENSMINGER ROAD WAVERLY, AL 36879	1468	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCHROEDER, ROBERT 7310 JERVIS ST SPRINGFIELD, VA 22151	446	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCHWARZ, UDO 1905 PINE TREE LA BELLEAIR BLUFFS, FL 33770	1124	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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SCHWEMMER, CRAIG PO BOX 712 LONG VALLEY, NJ 07853	1288	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCOTT, KENNETH 10503 CEDAR CREEK DRIVE MANASSAS, VA 22111	1932	04-13638(RDD)	8/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCOTTRADE INC TR FBO BETH DAMM-WENDELS 300 E 2ND ST FOND DU LAC, WI 54935	1774	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SEMBER, ROBERT M. 15110 SHEARCREST DRIVE LITHIA, FL 33547	120	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SETH, NEIL 66 PANORAMIC WAY APT A BERKELEY, CA 94704	1785	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SHARP, ALTA A. SHARP PHYS. SVES 16417 JONES CIR OMAHA, NE 68118	859	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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SHELDON, FRANCES M. 402 FRIEDON MANOR SCHUYLKILL HAVEN, PA 17972	1955	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SHELOSKI, BEVERLY M. 9 COTTAGE AVE PLAINS, PA 18705	663	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SHERIDAN, LEO J. 1755 WASHINGTON AVE WILMETTE, IL 60091	613	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SHOLOM, ROBERT S. 12 E 86TH ST NEW YORK, NY 10028	743	04-13638(RDD)	8/5/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SHORT, LESTER & DONNA 6390 N BEDFORD BAY CT MONON, IN 47959	612	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SIBIGA, STEPHEN P. AND ELLEN M.B JT 210-20 A 69TH AVENUE BAYSIDE, NY 11364	1484	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SILKWORTH, DAVID J. 131 WOLF DR ALLENTOWN, PA 18104	508	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SILVERA, MICHAEL M. 1110 S. ALFRED STREET LOS ANGELES, CA 90035	1864	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SILVERMAN, GRACE CUSTODIAN FOR KERI A. SILVERMAN UTMA/NJ 59 MICHAELSON DRIVE MOUNT LAUREL, NJ 08054-1355	127	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SIMMONS, JOHN EDWARD 1222 CATTLE FARM RD PRESTON, GA 31824	993	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SINCOFF, JULIET G. REV TRUST JACQUELINE S. SINCOFF & JEAN SRENCO, CO-TTEES UA DTD 7/15/93 11614 CONWAY RD SAINT LOUIS, MO 63131	1988	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SIPES, BEVERLY A. 6233 IRONWOOD WAY COLUMBIA, MD 21045-4466	1943	04-13638(RDD)	8/25/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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SKOWRONSKI, JOYCE A. 327 EDWARD ST DURYEA, PA 18642-1243	1797	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SLOBODZIAN, JOHN C. 3 HOOVER PARKWAY LOCKPORT, NY 14094	1813	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SMITH, JAY & KATHLEEN 379 MYRTLE ST HANOVER, MA 02339	614	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SMITHGALL, SALLY G. 12 QUEEN ST WELLSBORO, PA 16901	842	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SNYDER, L. PHILLIP & LONSDALE T. JTWROS 4208 S COLUMBIA AVE TULSA, OK 74105	768	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SNYDER, PAUL B. PO BOX 333 BRONXVILLE, NY 10708	1767	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SOPINSKI, PAUL R. TOD CATHERINE J. SOPINSKI 2406 N 134TH ST OMAHA, NE 68164	803	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SOSINSKI, ROBERT W. CGM IRA ROLLOVER CUSTODIAN 42 FOXCROFT DR PRINCETON, NJ 08540-4308	342	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SOWERS, WILLIAM 860 CLIFTON HEIGHTS RD APT 2 HUMMELSTOWN, PA 17036	1692	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
STACK, MARGUERITE & ANTHONY J STACK JT TEN 63 VONDERHEID ST TRUCKSVILLE, PA 18708-1336	218	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
STAFFIERI, PASQUALE A. & ANNA MARIE STAFFIERI JT TEN 308 E MILL RD FLOURTOWN, PA 19031-2216	683	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
STAFFIERI, PASQUALE A. & ANNA MARIE STAFFIERI JT TEN 308 E MILL RD FLOURTOWN, PA 19031-2216	684	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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**Equity Interests To Be Disallowed
Exhibit A - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
STEINMETZ, EDWARD P. & MARY J. JT TEN 11801 WILSHIRE DRIVE N HUNTINGDON, PA 15642	1129	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
STOUT, ROBIN A. 1857 WARREN AVENUE SHERIDAN, WY 82801	1439	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
STROHMAN, LAURENCE M. & JENNIE K. 1521 S 152ND AV CIRCLE OMAHA, NE 68114	1357	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SUDYN, DONNA CUST JOSHUA SUDYN 2650 NORTH CREEK LAKE VIEW, NY 14085	343	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SUKUS, WILLIAM P. 123 CAREY LANE JENKINS TOWNSHIP, PA 18640	1838	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SUNBERG, DONALD 25 BOERUM STREET APT 19R BROOKLYN, NY 11206-2306	1200	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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**Equity Interests To Be Disallowed
Exhibit A - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SWYKA, DORIS E. 24 HARRYS LN NORTH EAST, MD 21901-6120	1822	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TAM, JOHN & SANDRA 331 20TH AVE #3 SAN FRANCISCO, CA 94121-2204	518	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TANTON, PATRICIA 47 ARNOLD CT EAST ROCKAWAY, NY 11518	1823	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TASHMAN, OMAR F. 503 CURRY FORD LN GAITHERSBURG, MD 20878	493	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TENNARO, MICHAEL THE JEFFERSON MANOR - UNIT #4C 609 JEFFERSON ST HOBOKEN, NJ 07030	855	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TENNARO, PASCHAL & SONJA LITCHFIELD WAY ALPINE, NJ 07620	716	04-13638(RDD)	8/2/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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**Equity Interests To Be Disallowed
Exhibit A - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TESMER, TOM P. 609 N STREET ST PAUL, NE 68873	1908	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TEWARI, ROMESH C. 22 ROCKHILL RD. OLD BRIDGE, NJ 08857	52	04-13638(RDD)	7/21/2004	No Amount Specified	K	Equity Interest To Be Disallowed
THIBAUT, JOSEPH PO 76141 OCALA, FL 34481	984	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
THOMAS, JAMES 10615 99TH ST SW LAKEWOOD, WA 98498	1741	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
THOMAS, RONALD & PATRICIA 311 CAPT NATHANIEL DR HANSON, MA 02341	1070	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
THOMPSON, MARGARET LOUISE 37 OAK TERRACE NEWTON, MA 02161	46	04-13638(RDD)	7/7/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Exhibit A - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
THORPE, THOMAS B. & DEBORAH M. JT TEN 579 WESTGATE DR STATE COLLEGE, PA 16803-1357	1303	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TIEDJE, MICHELA A. 11127 WOOLWORTH PLAZA OMAHA, NE 68144-1882	881	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TIEKNER, HELEN H. 767 HOLLY RD WAYNE, PA 19087	277	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TOLAND, GREGORY 736 E 2ND ST SOUTH BOSTON, MA 02127-2317	786	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TOLSTRUP, SUSAN L BOX 425 WESTMINSTER, MA 01473-0425	1157	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TOMASETTI, MARY JANE 1206 MAIN STREET PITTSTON, PA 18640	1380	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TOMASSETTI, JOSEPH AND MARY JANE TOMASSETTI JT TEN 1206 MAIN STREET PITTSTON, PA 18640	1379	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TONZOLA, RICHARD F. 52 BENEDICT CRESCENT DENVER, NJ 07834	502	04-13638(RDD)	7/26/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TORREANO, BARBARA MAE 1400 W 'B' ST IRON MOUNTAIN, MI 49801	1327	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TORRES, LOUIS A. 187 ROCKMART AVE ELMONT, NY 11003	830	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TOSCANO, CHRIS F. 48 GARVEY RD. FRAMINGHAM, MA 01701-3073	645	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TRESSEL, STEPHANIE L. 44 FLORISTER DR TRENTON, NJ 08690-2520	1076	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TZE-PIN LIN & MIIN-RU HO 308 TROY CT. EL SOBRANTE, CA 94803	1924	04-13638(RDD)	8/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
UNGAR, PHILLIP M. 205 SUNSET DR HUDSON, OH 44236	990	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
VACCA, VITO & MARIE A. 8 WALKER TERRACE WAKEFIELD, MA 01880-2344	2021	04-13638(RDD)	9/7/2004	No Amount Specified	K	Equity Interest To Be Disallowed
VICENTE, ANTONIO 2 HARTSHORN AVE #1 MALDEN, MA 02148	765	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
VIGNEAU, MARGARET 890 JANE STREET APT 1111 TORONTO, ON M6N 4C3	1227	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
VINH, THINH HQ USEUCOM CMR 480 BOX 1294 APO, AE 09128-1294	999	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
VIOLI, BARBARA P. 12442 DEER HOLLOW OMAHA, NE 68154	288	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WALDRON, VICKI 825 PENNSYLVANIA AVENUE BANGOR, PA 18013	1447	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WALKER, LARRY D. & SHARON K WALKER JT TEN 8516 FAIRWAY DRIVE ST JOHN, IN 46373-9728	45	04-13638(RDD)	7/14/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WALLIS, MARY ANN G. 44 SLEEPY HOLLOW ROAD BRIARCLIFF MANOR, NY 10510	1893	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WALSH JR, THOMAS J. 13304 W CENTER RD SUITE 222 OMAHA, NE 68144	230	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WALSKI, DAVID & STEPHANIE WALSKI JT TEN 17 MAPLE LEAF RD SHAVERTOWN, PA 18708-9465	629	04-13638(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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**Equity Interests To Be Disallowed
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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WALTERS, LAVERNE & ELLA MAE 10813 N REED RD HAYDEN, ID 83835	838	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WALTHAM FRUIT CO. INC. ATTN: PATRICK PIZZUTO 52 NEW ST CAMBRIDGE, MA 02138-1206	1902	04-13638(RDD)	8/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WARREN, WILLIAM B. TTEE 1102 N LUMINA AVE WRIGHTSVILLE BEACH, NC 28480	796	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WASSERMAN, SEYMOUR 950 SOUTH GARCIA, #441 PORT ISABEL, TX 78578	2000	04-13638(RDD)	8/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WATSON, IRENE M. RR 2 BOX 91B TOWANDA, PA 18848	30	04-13638(RDD)	7/9/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WEAK, LANNIE L. & SHARON K. 10225 N. 156TH STREET BENNINGTON, NE 68007	1250	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WECKSTEIN, GLADYS ****NO ADDRESS PROVIDED****	396	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WEINSTEIN, DAVID & LENORE 10 E. WESTGATE LANE BOYNTON BEACH, FL 33436	1833	04-13638(RDD)	8/18/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WELNIAK, JAMES B. 9751 SOUTH 163RD AVENUE OMAHA, NE 68136	478	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WIESEN, MARK B. 25 SUTTON PLACE SO. NEW YORK, NY 10022	700	04-13637(RDD)	7/30/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WILCOX, JOHN R. 10219 COLECHESTER ST FREDERICKSBURG, VA 22408	875	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WILD CLUB (A PARTNERSHIP) INVESTMENT CLUB ATTN: PAIGE FARRELL 10509 S 176 ST OMAHA, NE 68136	1092	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WILLIAM, DANIEL & JOEL 603 SMITHFIELD VALLEY ROAD AMENIA, NY 12501-5159	1531	04-13638(RDD)	8/12/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WILSON, BILLTE & BARRY JT TEN PO BOX 322 LAMONT, OK 74643-0322	1003	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WILSON, KEN 95 WILD BIRCH FIRMS CORTLANDT MANOR, NY 10567	1960	04-13638(RDD)	8/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WILSON, LARRY 3004 SW MOORE BLUE SPRINGS, MO 64015	686	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WILSON, MICHAEL & BILLIE JO. P.O. BOX 727 STROUD, OK 74079	139	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WISNIEWSKI, LOUISE F. 3360 ROUND HILL ROAD BRANCHBURG, NJ 08876	1607	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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**Equity Interests To Be Disallowed
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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WORTH, TERESA 5144 LAGO VISTA LANE FRISCO, TX 75034	1612	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WORTH, TERESA 5144 LAGO VISTA LANE FRISCO, TX 75034	1831	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WORTHINGTON, LILLIAN 3012 AVENUE B NEWPORTVILLE, PA 19056	1768	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WRICH, PATRICIA J. 14811 MIAMI ST OMAHA, NE 68116	1358	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WRICH, WILLIAM D. 4187 COUNTY ROAD P25 KENNARD, NE 68034-9733	1359	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WU, FU-CHUAN 3712 139TH AVENUE S.E. BELLEVUE, WA 98006	1666	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Equity Interests To Be Disallowed**Exhibit A - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WU, JIMMY X. 151 MOUNT VERNON AVENUE SAN FRANCISCO, CA 94112	397	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WU, RENHUA 157 DENISON AVENUE TORONTO, ON M5T 2N2	1604	04-13638(RDD)	8/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
XU, WEIPING 1992 HARTSHORN AVE. TROY, MI 48083	467	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed
XUE, LINGLING 222 TUDOR DR NORTH WALES, PA 19454	490	04-13638(RDD)	7/23/2004	No Amount Specified	K	Equity Interest To Be Disallowed
YOUNG, CHRISTIE 220 N. FERNFIELD DRIVE MONTEREY PARK, CA 91754	1540	04-13638(RDD)	8/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ZACK, MICHAEL PROFIT SHARING PLAN 11 S. BRIDGE LEXINGTON, MA 02420	408	04-13638(RDD)	7/27/2004	No Amount Specified	K	Equity Interest To Be Disallowed

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Exhibit A - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ZAKRESKI, JOSEPH J. 3240 OAK AVE SCRANTON, PA 18505-2935	1107	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ZENIERIS, PETROS 19939 WILKINSON LEAS RD JUPITER, FL 33469	1326	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ZHANG, HAAMEI (ROTH IRA) 107 ST. THOMAS DR CHAPEL HILL, NC 27517	911	04-13638(RDD)	8/6/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ZOWNIR, MARK 200 WEST 26TH STREET APT 1109 NEW YORK, NY 10001	1255	04-13638(RDD)	8/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
ZUCCA, MARIO & CHARLOTTE CO-TTEES THE ZUCCA FAMILY TRUST UAD 168 HEMLOCK ST KINGSTON, PA 18704	270	04-13638(RDD)	7/22/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TOTALS:	581			No Dollar Amount Specified		

- END OF EXHIBIT -

EXHIBIT B

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ABBOTT, FRANCES M. 225 FOX DR DEL RIO, TX 78840	573	04-13638(RDD)	7/23/2004	\$7,355.76	U	Equity Claim To Be Subordinated
ABEBE, MERON 1230 HORN AVE #419 WEST HOLLYWOOD, CA 90069	1339	04-13638(RDD)	8/11/2004	\$23,821.98	U	Equity Claim To Be Subordinated
ABEBE, MERON 1230 HORN AVE #419 WEST HOLLYWOOD, CA 90069	1341	04-13638(RDD)	8/11/2004	\$6,313.28	U	Equity Claim To Be Subordinated
ACKLEY, GEORGE 185 CHERRY STREET SOMERSET, MA 02726	1855	04-13638(RDD)	8/20/2004	\$3,170.00	U	Equity Claim To Be Subordinated
ADELSON, CLARE W. ROLLOVER IRA ACCT 5856 BRIERDALE AVENUE MEMPHIS, TN 38120	429	04-13638(RDD)	7/27/2004	\$8,463.18	U	Equity Claim To Be Subordinated
ADELSON, CLARE W. ROLLOVER IRA ACCT 5856 BRIERDALE AVENUE MEMPHIS, TN 38120	430	04-13638(RDD)	7/27/2004	\$8,463.18	U	Equity Claim To Be Subordinated
AETC AS TTEE FOR KIEWETT RETIREMENT J.G. WINGERTER 19212 E. CLEAR CREEK DRIVE PARKER, CO 80134	1900	04-13638(RDD)	8/20/2004	\$1,630.00	U	Equity Claim To Be Subordinated
AFSHARI, AL 7860 WELLINGTON DRIVE WARRENTON, VA 20186	415	04-13638(RDD)	7/27/2004	\$63,000.00	P	Equity Claim To Be Subordinated
AFZAL, MOHAMMAD & BEGUM, ZULEKHA JT TEN 99-21 43RD AVENUE APT 1F CORONA, NY 11368	1266	04-13638(RDD)	8/9/2004	\$2,715.00	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
AG EDWARDS & SONS C/F ROSEDA WYANT SPOUSAL IRA ACCOUNT 8509 B ST OMAHA, NE 68124	540	04-13638(RDD)	7/30/2004	\$3,539.14	S	Equity Claim To Be Subordinated
ALEXANDER, MALTSEV HHC 8TH ARMY G4 PSC 303 BOX 29 APO, AP 96204	840	04-13638(RDD)	8/6/2004	\$535.00	S	Equity Claim To Be Subordinated
ALTMAN, JEFF 401 COOPER LANDING RD SUITE C18 CHERRY HILL, NJ 08002	897	04-13638(RDD)	8/6/2004	\$10,000.00	P	Equity Claim To Be Subordinated
ANDERSON, MARGARET HERITAGE HOUSE 2ND FL 80 E. NORTHAMPTON ST ROOM #132 WILKES BARRE, PA 18701	1236	04-13638(RDD)	8/10/2004	\$2,490.31	U	Equity Claim To Be Subordinated
ANDREOTTI, PAUL J. 23 LEXINGTON ST EVERETT, MA 02149-3723	1720	04-13638(RDD)	8/16/2004	\$36,083.17	U	Equity Claim To Be Subordinated
ANDRUS, LOIS L. 17661 BRECONWOOD RD WAYZATA, MN 55391	320	04-13638(RDD)	7/23/2004	\$4,643.75	U	Equity Claim To Be Subordinated
ARLEY A. WESTENDORF TRUST C/O ELAINE M. MARTIN, TRUSTEE 8712 W DODGE RD #400 OMAHA, NE 68114	1352	04-13638(RDD)	8/11/2004	\$27,317.95	U	Equity Claim To Be Subordinated
ASPROMONTE, SOPHIA 44 WILLETS POND PATH ROSLYN, NY 11576	991	04-13638(RDD)	8/6/2004	\$900.00	S	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ATLAS, DR JOHN A. 46 REGENCY CIRCLE ENGLEWOOD, NJ 07421	1486	04-13638(RDD)	8/11/2004	\$5,347.99	U	Equity Claim To Be Subordinated
AUDI, NICHOLAS 367 20TH STREET BROOKLYN, NY 11215	161	04-13638(RDD)	7/22/2004	\$5,953.46	U	Equity Claim To Be Subordinated
BADT, LUICA G. 6 OLD GLEN RD MORRISTOWN, NJ 07960	2010	04-13638(RDD)	8/30/2004	\$4,822.69	U	Equity Claim To Be Subordinated
BAE, ALPHONSO 4411 WEEPING SPRUCE CT. CONCORD, CA 94521	64	04-13638(RDD)	7/22/2004	\$2,300.00	U	Equity Claim To Be Subordinated
BAER, WENDY 1184 CROSSWYCKE FOREST CT ATLANTA, GA 30319-2875	211	04-13638(RDD)	7/22/2004	\$4,931.45	U	Equity Claim To Be Subordinated
BAKER, BRUCE E. 15610 GERTRUDE ST OMAHA, NE 68136	964	04-13638(RDD)	8/6/2004	\$3,749.50	U	Equity Claim To Be Subordinated
BAKER, DAVID J. 34655 MULVEY APT #228 FRASER, MI	1466	04-13638(RDD)	8/11/2004	\$39.43	U	Equity Claim To Be Subordinated
BALLETTO, STEVEN 150 LYNNWAY #206 LYNN, MA 01902	1441	04-13638(RDD)	8/11/2004	\$1,737.50	U	Equity Claim To Be Subordinated
BALLETTO, STEVEN 150 LYNNWAY #206 LYNN, MA 01902	1442	04-13638(RDD)	8/11/2004	\$1,055.00	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BARBER, GOLDEN H. P.O. BOX 1466 ELIZABETH CITY, NC 27906	1616	04-13638(RDD)	8/16/2004	\$2,593.75	U	Equity Claim To Be Subordinated
BARBER, LOIS L. & GOLDEN H. P.O. BOX 1466 ELIZABETH CITY, NC 27906	1617	04-13638(RDD)	8/16/2004	\$4,794.00	U	Equity Claim To Be Subordinated
BARRANTE, JUSTIN 74 WILDWOOD ROAD TORRINGTON, CT 06796	451	04-13638(RDD)	7/27/2004	\$295.99	U	Equity Claim To Be Subordinated
BARRETT, JACQUELINE & THOMAS CO-TTEES JACQUELINE BARRETT FAM TRUST 766 BACK NINE DR VENICE, FL 34285	491	04-13638(RDD)	7/23/2004	\$2,471.89	P	Equity Claim To Be Subordinated
BARRY, MYRNN & SHARON JT WROS 1886 SAWYER TRAIL WOODBINE, IA 51579	956	04-13638(RDD)	8/6/2004	\$4,965.00	U	Equity Claim To Be Subordinated
BASENESE III, DOMINICK & BRENDA 485 DEERFIELD DR NAZARETH, PA 18064	1075	04-13638(RDD)	8/10/2004	\$1,047.50	U	Equity Claim To Be Subordinated
BASENESE III, DOMINICK & BRENDA 485 DEERFIELD DR NAZARETH, PA 18064	1078	04-13638(RDD)	8/10/2004	\$889.93	K	Equity Claim To Be Subordinated
BATTS, JOHN H. 2912 EDINBURGH DR LEXINGTON, KY 40517-1314	543	04-13638(RDD)	7/30/2004	\$415.00	U	Equity Claim To Be Subordinated
BAUTIGAN, JOHN J. & KATHLEEN E. ****NO ADDRESS PROVIDED****	437	04-13638(RDD)	7/27/2004	\$11,200.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BEATRICE, ANTHONY C. BOX 251 ANNANDALE, NJ 08801	1830	04-13638(RDD)	8/11/2004	\$7,360.00	U	Equity Claim To Be Subordinated
BECKMAN, DALE 2816 S. BLAINE GRAND ISLAND, NE 68801	1216	04-13638(RDD)	8/10/2004	\$1,512.93	P	Equity Claim To Be Subordinated
BENSON, JANET CAMILLE 2426 CLIPPERS COVE NASSAU BAY, TX 77058	1323	04-13638(RDD)	8/11/2004	\$26,000.00	U	Equity Claim To Be Subordinated
BENSON, JANET CAMILLE 2426 CLIPPERS COVE NASSAU BAY, TX 77058	1324	04-13638(RDD)	8/11/2004	\$960.00	U	Equity Claim To Be Subordinated
BERDS, STEPHEN C. 3234 MANOR DR YOUNGSTOWN, NY 14174	1434	04-13638(RDD)	8/11/2004	\$2,050.00	U	Equity Claim To Be Subordinated
BHAYAT, MOHAMED & RAZIA JT TEN 95 WILSON ROAD BIRCHFIELD, BIRMINGHAM, B191LU	1450	04-13638(RDD)	8/11/2004	\$1,412.99	U	Equity Claim To Be Subordinated
BILFIELD, NORMAN & LESLIE 11124 WINDRUSH CIRCLE HUDSON, FL 34667-5521	1401	04-13638(RDD)	8/11/2004	\$4,237.00	U	Equity Claim To Be Subordinated
BILLIGMEIER, BARBARA 9870-A WATERMILL CIRCLE BOYNTON BEACH, FL 33437-2800	56	04-13638(RDD)	7/21/2004	\$13.00	U	Equity Claim To Be Subordinated
BLACK, THOMAS & DOROTHY 39-25 51ST ST WOODSIDE, NY 11377	1390	04-13638(RDD)	8/11/2004	\$2,329.98	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BOHL, DAVID E. & FRANCES V. 369 SHADOW PLACE PAGOSA SPRINGS, CO 81147-7610	447	04-13638(RDD)	7/27/2004	\$2,789.95	U	Equity Claim To Be Subordinated
BONJOUR, CHERYL A. 3574 SPRING PARK ROAD OSAGE, IA 50461	1192	04-13638(RDD)	8/10/2004	\$10,020.31	U	Equity Claim To Be Subordinated
BOOTH, GARY E. 663 LOYALVILLE ROAD HARVEYS LAKE, PA 18618	1217	04-13638(RDD)	8/10/2004	\$1,797.00	U	Equity Claim To Be Subordinated
BOREK, ANIELA & GENEVIEVE HOMILLER JTEN 62 LONGVIEW DR CLIFTON PARK, NY 12065	767	04-13638(RDD)	8/6/2004	\$5,674.50	U	Equity Claim To Be Subordinated
BOSCHETTI, ROSARIO & BARBARA L. 350 B. JUTLAND DRIVE. JAMESBURG, NJ 08831	150	04-13638(RDD)	7/22/2004	\$1,075.00	U	Equity Claim To Be Subordinated
BOSILJEVAC, DAVID L. 2454 E LAKE DR UNION, NE 68455	522	04-13638(RDD)	7/23/2004	\$3,857.13	P	Equity Claim To Be Subordinated
BOSWELL, RUFUS & JANET JTWROS 23139 SOUTHWOOD LN CALIFORNIA, MD 20619	1378	04-13638(RDD)	8/11/2004	\$10,891.25	U	Equity Claim To Be Subordinated
BOULAY, PAUL A. 5 E STILLWELL DR SALEM, MA 01970-6724	1338	04-13638(RDD)	8/11/2004	\$7,125.21	U	Equity Claim To Be Subordinated
BOYD, WILLIAM M. & NANCY GENTRY COMMUNITY PROPERTY 2325 AVENIDA DE LA PLAYA LA JOLLA, CA 92037-3202	688	04-13638(RDD)	7/26/2004	\$4,806.25	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BOZ, CELAL 64-85 BOOTH STREET APT 2D REGO PARK, NY 11374	1149	04-13638(RDD)	8/10/2004	\$27,669.92	K	Equity Claim To Be Subordinated
BRADENTON SMALL ANIMAL HOSPITAL 1903 22ND ST W BRADENTON, FL 34205-4653	856	04-13638(RDD)	8/6/2004	\$9,342.50	U	Equity Claim To Be Subordinated
BRAMI, YOAV AVIGDOR VILLAGE 214 83800	1525	04-13638(RDD)	8/12/2004	\$40,923.81	U	Equity Claim To Be Subordinated
BRANTLEY, WENDELL EARL & DONNA JEAN TTEE RV LV TR UAD 6-15-99 142 DUDALA WAY LOUDON, TN 37774	633	04-13638(RDD)	7/30/2004	\$8,017.75	U	Equity Claim To Be Subordinated
BRASHER, CONNIE 6712 W. PORTLAND PL LITTLETON, CO 80128	947	04-13638(RDD)	8/6/2004	\$4,475.00	S	Equity Claim To Be Subordinated
BREYFOGLE, WAYDE D. STIFEL NICOLAUS IRA CUSTODIAN 4515 SO. 162 AVE. OMAHA, NE 68135	167	04-13638(RDD)	7/22/2004	\$69,234.00	U	Equity Claim To Be Subordinated
BRONSTEIN, GORDON 43 KIRA LN RIDGEWOOD, NJ 07450	300	04-13638(RDD)	7/23/2004	\$16,713.55	U	Equity Claim To Be Subordinated
BRONSTEIN, MARIETTE 43 KIRA LN RIDGEWOOD, NJ 07450	299	04-13638(RDD)	7/23/2004	\$25,362.43	U	Equity Claim To Be Subordinated
BROOKS, NORVELLA A. 30 GILROY ST SAN FRANCISCO, CA 94124-3720	525	04-13638(RDD)	7/30/2004	\$730.00	P	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BUCCIERI, BIAGIO IRA ROLLOVER DTD 11-13-03 1929 HERING AVE BRONX, NY 10461-1835	190	04-13638(RDD)	7/22/2004	\$5,000.00	U	Equity Claim To Be Subordinated
BUSCEMI, ALICIA 151 POTTER AVE STATEN ISLAND, NY 10314	976	04-13638(RDD)	8/6/2004	\$4.00	S	Equity Claim To Be Subordinated
BUSCHELMAN, JOSEPH D. 1255 COUNTY RD. BENNINGTON, NE 68007-8044	473	04-13638(RDD)	7/27/2004	\$12,529.80	U	Equity Claim To Be Subordinated
CAESAR, RUTH 13000 S.W. 15TH COURT PEMBROOK PINES, FL 33027	1471	04-13638(RDD)	8/11/2004	\$75,000.00	P	Equity Claim To Be Subordinated
CAKOUNES, GEORGE 200 MARKET ST A28 LOWELL, MA 01852	945	04-13638(RDD)	8/6/2004	\$370.00	S	Equity Claim To Be Subordinated
CANOVAN, PATRICIA ****NO ADDRESS PROVIDED****	155	04-13638(RDD)	7/22/2004	\$2,021.46	U	Equity Claim To Be Subordinated
CANTERBURY ASSOCIATES LLC ATTN: MARTIN LEIBOWITZ 10335 OSPREY TRACE WEST PALM BEACH, FL 33412	1593	04-13638(RDD)	8/16/2004	\$7,805.00	U	Equity Claim To Be Subordinated
CAPPS, BILL 7713 S 37TH ST. BELLEVUE, NE 68147	466	04-13638(RDD)	7/27/2004	\$160.00	U	Equity Claim To Be Subordinated
CARBONARO, MARK A. 97-11 N CONDUIT AVE UNIT 2A OZONE PARK, NY 11417	570	04-13638(RDD)	7/30/2004	\$3,853.75	S	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CARPENTIERE, MADELINE 154-21 POWELLS COVE BLVD. #1 BEECH HURST, NY 11357	1187	04-13638(RDD)	8/10/2004	\$93.99	U	Equity Claim To Be Subordinated
CARTOR, JEANNE & LEONARD TTEES CZAR TRUST #2 18369 HOTTELET CIRCLE PORT CHARLOTTE, FL 33948-9334	600	04-13638(RDD)	7/30/2004	\$45,850.25	U	Equity Claim To Be Subordinated
CERVA, MARY ROSE 5013 DODSON DRIVE ANNANDALE, VA 22003	719	04-13638(RDD)	8/2/2004	\$15,679.38	U	Equity Claim To Be Subordinated
CERVA, MARY ROSE 5013 DODSON DRIVE ANNANDALE, VA 22003	720	04-13638(RDD)	8/2/2004	\$15,679.38	U	Equity Claim To Be Subordinated
CHAMNONG, SEKSON 409 FOXHALL RD PIKE ROAD, AL 36064	592	04-13638(RDD)	7/23/2004	\$426.00	U	Equity Claim To Be Subordinated
CHANDLER, JERRY L.R. 837 CANAL DR MC LEAN, VA 22102	589	04-13638(RDD)	7/23/2004	\$5,500.00	U	Equity Claim To Be Subordinated
CHAO, WILLIAM OLIVER 2107 W. COMMONWEALTH AVENUE #215 ALHAMBRA, CA 91803	423	04-13638(RDD)	7/27/2004	\$2,147.00	U	Equity Claim To Be Subordinated
CHEMUNG DIVERSIFIED INVESTORS 2000 C/O RONALD SHETLER 210 LAKE STREET ELMIRA, NY 14901-3109	1483	04-13638(RDD)	8/11/2004	\$595.00	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CHIN, QUINN QUINN CHIN SEP/IRA RBC DAIN RAUSCHER CUSTODIAN 8001 CREST DR NE SEATTLE, WA 98115	1418	04-13638(RDD)	8/11/2004	\$5,872.00	U	Equity Claim To Be Subordinated
CHUNG, PAULIO 146-16 59 AVE #2 FLUSHING, NY 11355	208	04-13638(RDD)	7/22/2004	\$25,250.00	U	Equity Claim To Be Subordinated
CIESIELKA, JR, STANLEY J. 495 DEMPSEY DR WOOLWICH, NJ 08085	1055	04-13638(RDD)	8/10/2004	\$10,119.04	U	Equity Claim To Be Subordinated
CLARK JR, EMORY 224 LATTINGTOWN RD LOCUST VALLEY, NY 11560	571	04-13638(RDD)	7/30/2004	\$9,564.00	U	Equity Claim To Be Subordinated
CLARK, JEANNE PO BOX 1817 WOLFEBORO, NH 03894-1817	306	04-13638(RDD)	7/23/2004	\$1,283.00	S	Equity Claim To Be Subordinated
CLENIS, SANDRA F. 54 MISTY MORN LN TRENTON, NJ 08638	200	04-13638(RDD)	7/22/2004	\$7,500.00	U	Equity Claim To Be Subordinated
COFFEY, MARY ANNE C/F MICHAEL COFFEY 191 SNOWHILL ST SPOTSWOOD, NJ 08884	1376	04-13638(RDD)	8/11/2004	\$77.00	U	Equity Claim To Be Subordinated
COLEMAN, ROGER S. 271 E JACK PINE LANE UNION, WA 98592	399	04-13638(RDD)	7/27/2004	\$4,640.00	U	Equity Claim To Be Subordinated
COSTELLO, JOSEPH M. 345 LAKEVIEW ST MAHOPAC, NY 10541-3334	1085	04-13638(RDD)	8/10/2004	\$2,400.00	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CUCCINELLO, TERESA 58 SYCAMORE DRIVE BELLEVILLE, NJ 07109	1622	04-13638(RDD)	8/16/2004	\$336.88	U	Equity Claim To Be Subordinated
CZAJKOWSKI, ALBERT & BARBARA 524 CHESTNUT ST HANOVER GREEN WILKES BARRE, PA 18706-5012	833	04-13638(RDD)	8/6/2004	\$1,245.25	S	Equity Claim To Be Subordinated
DAIGEUN, ELAINE 280 MAFFETT ST WILKES BARRE, PA 18705	224	04-13638(RDD)	7/22/2004	\$1,112.15	U	Equity Claim To Be Subordinated
DAVIS, RUTH O. 4332 CARMELO DR APT 203 ANNANDALE, VA 22003	594	04-13638(RDD)	7/30/2004	\$3,967.20	U	Equity Claim To Be Subordinated
DAYTON, PATRICK W. 20 HOMER ST. WEYMOUTH, MA 02190	733	04-13638(RDD)	8/2/2004	\$900.00	S	Equity Claim To Be Subordinated
DE LEON, JOHN 8526 NW 57 CT FORT LAUDERDALE, FL 33321	311	04-13638(RDD)	7/23/2004	\$937.50	P	Equity Claim To Be Subordinated
DE PAULIS, CHARLES J. & VIRGINIA 119 COPLEY ROAD UPPER DARBY, PA 19082	1102	04-13638(RDD)	8/10/2004	\$10,999.71	P	Equity Claim To Be Subordinated
DEL BENE, JOHN D. 261 WEST LINCOLN AVE. MOUNT VERNON, NY 10550	147	04-13638(RDD)	7/22/2004	\$5,000.00	U	Equity Claim To Be Subordinated
DENNIS, LINDA J. 56 SPRUCE RD HIGHTSTOWN, NJ 08520	586	04-13638(RDD)	7/30/2004	\$4,987.50	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DEVEREAUX, MICHAEL 1 O'GRADY CIRCLE STONEHAM, MA 02180	1304	04-13638(RDD)	8/11/2004	\$1,800.00	P	Equity Claim To Be Subordinated
DI FALCO, ROBERT 363 SOUTH 11TH ST. LINDENHURST, NY 11757	184	04-13638(RDD)	7/22/2004	\$3,779.25	U	Equity Claim To Be Subordinated
DIAMOND, DONALD T. P.O. BOX 463 LIMERICK, ME 04048	1557	04-13638(RDD)	8/16/2004	\$2,002.94	U	Equity Claim To Be Subordinated
DIETZ, JEFFREY & ANGELA BINDA 10 ORCHARD PARK DRIVE READING, MA 01867	1693	04-13638(RDD)	8/16/2004	\$5,952.00	U	Equity Claim To Be Subordinated
DIFEO, JAMES & PATRICIA 1217 WILDWOOD TERRACE UNION, NJ 08073-7029	1613	04-13638(RDD)	8/16/2004	\$1,846.80	P	Equity Claim To Be Subordinated
DIGUIDO, GEORGE & ROSELLA 7169 PERI LN BROOKLYN, NY 11234	554	04-13638(RDD)	7/30/2004	\$13,920.00	U	Equity Claim To Be Subordinated
DOLAN, DALLAS 18259 300 ST VESTA, MN 56292	339	04-13638(RDD)	7/23/2004	\$15,931.00	U	Equity Claim To Be Subordinated
DORSEY, CRAIG S. 3900 S 32ND PL LINCOLN, NE 68502	568	04-13638(RDD)	7/30/2004	\$200.00	P	Equity Claim To Be Subordinated
DOWNING, MILDRED E. 238 STREET ROAD, A-101 SOUTHAMPTON ESTATES SOUTHAMPTON, PA 18966	1249	04-13638(RDD)	8/10/2004	\$26,767.50	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DRISCOLL, SHARON L. 1116 GARDEN CIRCLE FIRCREST, WA 98466	1482	04-13638(RDD)	8/11/2004	\$4,887.50	U	Equity Claim To Be Subordinated
EIDSSNESS, PAUL T. 3700 S WESTPORT AVE SIOUX FALLS, SD 57106	1727	04-13638(RDD)	8/16/2004	\$9,477.94	U	Equity Claim To Be Subordinated
EISEN, MURIEL 168 BEACH 121ST ST ROCKAWAY PARK, NY 11694-1961	1385	04-13638(RDD)	8/11/2004	\$5,187.50	U	Equity Claim To Be Subordinated
ELROD, MARSHA 187 BILLINGSLEY HTS CEDAR CREEK, TX 78612	494	04-13638(RDD)	7/23/2004	\$1,770.00	U	Equity Claim To Be Subordinated
EPAULT, MAXINE REAR 1660 WYOMING AVE. FORTY FORT, PA 18704	1725	04-13638(RDD)	8/16/2004	\$400.00	U	Equity Claim To Be Subordinated
ESPOSITO, PHILLIP M. & CATHERINE P. 14 EDGEMERE DR MATAWAN, NJ 07747	1402	04-13638(RDD)	8/11/2004	\$476.20	U	Equity Claim To Be Subordinated
EVERHART, MURIEL SLAYDEN (IRA) 2 CASSANDRA CT BRANCHVILLE, NJ 07826	886	04-13638(RDD)	8/6/2004	\$8,692.50	U	Equity Claim To Be Subordinated
FARRAJ, JIHAD A. 663 CLYMER LN RIDLEY PARK, PA 19078	276	04-13638(RDD)	7/22/2004	\$542.00	U	Equity Claim To Be Subordinated
FARROW, BRUCE E. 65 EASTERN AVE. WOBURN, MA 01801-4333	679	04-13638(RDD)	7/30/2004	\$192.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
FELICIA, JENNIFER 2544 BENSON AVE BROOKLYN, NY 11214	1771	04-13638(RDD)	8/16/2004	\$1,500.00	U	Equity Claim To Be Subordinated
FERGUSON, CAMP 3526 PEBBLE BEACH DR AUGUSTA, GA 30907	272	04-13638(RDD)	7/22/2004	\$4,600.00	U	Equity Claim To Be Subordinated
FERNANDES, ANTONIO 5901 MT. EAGLE DR BLDG 1, APT 714 ALEXANDRIA, VA 22303	898	04-13638(RDD)	8/6/2004	\$4,350.00	U	Equity Claim To Be Subordinated
FERRUCIO, JACKIE 15 ANGELA DR CARMEL, NY 10512	1381	04-13638(RDD)	8/11/2004	\$5,155.00	U	Equity Claim To Be Subordinated
FICK, CLIFFORD TTEE STARMARK DEFINED BENEFIT PEMS PL 9888 BRUNSWICK WAY SAN RAMON, CA 94583-2906	1222	04-13638(RDD)	8/10/2004	\$6,422.58	U	Equity Claim To Be Subordinated
FISCHBACH, WARREN 54 CATHERINE STREET ROCHELLE PARK, NJ 07662	1118	04-13638(RDD)	8/10/2004	\$5,600.00	U	Equity Claim To Be Subordinated
FLYNN, DONALD J. DON FLYNN INSURANCE AGENCY 111 HIGHPOINT ST CARBONDALE, PA 18407	353	04-13638(RDD)	7/23/2004	\$1,700.00	U	Equity Claim To Be Subordinated
FLYNN, MICHAEL NO ADDRESS PROVIDED	1728	04-13638(RDD)	8/16/2004	\$6,109.75	U	Equity Claim To Be Subordinated
FLYNT, ROBERT N. 383 SPRING LAKE ROAD RED HOOK, NY 12571-2237	1556	04-13638(RDD)	8/16/2004	\$25,872.06	S	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
FOX, DAVID L. 18 E 48TH ST NEW YORK, NY 10017	284	04-13638(RDD)	7/22/2004	\$7,500.00	U	Equity Claim To Be Subordinated
FOX, TERESA 205 FURROWS ROAD HOLBROOK, NY 11741	1132	04-13638(RDD)	8/10/2004	\$887.50	U	Equity Claim To Be Subordinated
FREDERIKSEN, MARK & BARBARA 510 WINDSOR CIR PAPILLION, NE 68046	539	04-13638(RDD)	7/30/2004	\$5,398.75	U	Equity Claim To Be Subordinated
FREIMAN, AMY 3045 JUDITH DR BELLMORE, NY 11710	363	04-13638(RDD)	7/23/2004	\$13,025.00	U	Equity Claim To Be Subordinated
FREIMAN, ARNOLD & AMY JTWROS 3045 JUDITH DR BELLMORE, NY 11710	348	04-13638(RDD)	7/23/2004	\$9,922.52	U	Equity Claim To Be Subordinated
FREUND, ANNETTE 2615 PARSONS BLVD. FLUSHING, NY 11354	626	04-13638(RDD)	7/30/2004	\$4,853.40	U	Equity Claim To Be Subordinated
FRIED, KAY M. 2521 RACHAEL LN OREFIELD, PA 18069-9620	310	04-13638(RDD)	7/23/2004	\$6,000.00	U	Equity Claim To Be Subordinated
G.K. GOH STOCKBROKERS PTE LTD A/C CLIENT TRUST SINGAPORE LAND TOWER 50 RAFFLES PLACE #33-00 SINGAPORE, 048623	1019	04-13638(RDD)	8/9/2004	\$6,634.41	U	Equity Claim To Be Subordinated
GABRIEL, JOHN 1605 ROLLINS COURT VIRGINIA BEACH, VA 23454	118	04-13638(RDD)	7/22/2004	\$1,050.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GAGNON, TODD 23 PLEASANT ST CROMWELL, CT 06416	1087	04-13638(RDD)	8/10/2004	\$1,159.99	U	Equity Claim To Be Subordinated
GARCIA, ROBERT 77 CEMETERY HILL RD WASHINGTON, NJ 07882	836	04-13638(RDD)	8/6/2004	\$614.50	U	Equity Claim To Be Subordinated
GARCIA, SALVADOR M. PO BOX 344 WOOD DALE, IL 60191	1077	04-13638(RDD)	8/10/2004	\$812.99	S	Equity Claim To Be Subordinated
GEDANKE, SUSAN D. 637 CRESCENT CT. WAMWATOSA, WI 53213	1961	04-13638(RDD)	8/27/2004	\$960.00	U	Equity Claim To Be Subordinated
GEIGER, GERALD & MARY 2550 RIVER ROCK DR MACUNGIE, PA 18062	202	04-13638(RDD)	7/22/2004	\$3,387.50	U	Equity Claim To Be Subordinated
GERARD, JENNIFER 8407 GARLAND AVE TAKOMA PARK, MD 20912	1437	04-13638(RDD)	8/11/2004	\$3,724.49	U	Equity Claim To Be Subordinated
GHAVAMI, AL 6824 OLD CHESTERBROOK RD MC LEAN, VA 22101	201	04-13638(RDD)	7/22/2004	\$3,047.00	U	Equity Claim To Be Subordinated
GISOLDI, VIRGINIA L. 7 HARRIER CT NEPTUNE, NJ 07753	250	04-13638(RDD)	7/22/2004	\$1,875.00	U	Equity Claim To Be Subordinated
GLEASON, QUINTON 1881 W SERENADE ORO VALLEY, AZ 85737	861	04-13638(RDD)	8/6/2004	\$8,526.80	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GOEPEL, MICHAEL K. 215 BOEL AVE, 1ST FLOOR STATEN ISLAND, NY 10305	639	04-13638(RDD)	7/30/2004	\$425.00	U	Equity Claim To Be Subordinated
GOLDNER, JANET 52 WARREN ST NEW YORK, NY	798	04-13638(RDD)	8/6/2004	\$9,648.11	U	Equity Claim To Be Subordinated
GOODMAN, MICHAEL 1218 N 126 ST OMAHA, NE 68154	1397	04-13638(RDD)	8/11/2004	\$8.75	U	Equity Claim To Be Subordinated
GOODSON, JERRY STEVEN JUNE S. GOODSON (JT TEN) 307 SOUTH SALEM STREET APEX, NC 27502	1193	04-13638(RDD)	8/10/2004	\$79,723.50	U	Equity Claim To Be Subordinated
GORDON, SHARI IRA DTD 4-6-89 11770 W ATLANTIC AVE DENVER, CO 80228	1368	04-13638(RDD)	8/11/2004	\$1,955.25	U	Equity Claim To Be Subordinated
GORKE, VANCE PO BOX 287 WESTBOROUGH, MA 01581	827	04-13638(RDD)	8/6/2004	\$6,000.00	U	Equity Claim To Be Subordinated
GORREBEECK, EDA 47 JOYCE RD EASTCHESTER, NY 10709	1065	04-13638(RDD)	8/10/2004	\$4,750.00	U	Equity Claim To Be Subordinated
GOULD, JAY & ROXIE 24205 CROWN POINTE AVE VALLEY, NE 68064	192	04-13638(RDD)	7/22/2004	\$2,032.00	S	Equity Claim To Be Subordinated
GOY, PHILIP & DARLENE 380 TARA DR TROY, MI 48085-3120	795	04-13638(RDD)	8/6/2004	\$3,442.50	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GRAEVE, KATHRYN & GERALD 10915 FOWLER AVENUE OMAHA, NE 68164-2267	1260	04-13638(RDD)	8/10/2004	\$4,075.00	U	Equity Claim To Be Subordinated
GRANGER, TRACY 117 MAPLE AVE EAST STROUDSBURG, PA 18301-1803	561	04-13638(RDD)	7/30/2004	\$5,000.00	U	Equity Claim To Be Subordinated
GRAVES, BRYAN P. 631 WESTOVER AVENUE NORFOLK, VA 23507	1481	04-13638(RDD)	8/11/2004	\$5,306.90	U	Equity Claim To Be Subordinated
GREENBAUM, MARK 23 SELWYN RD. NEWTON HIGHLANDS, MA 02461-2123	668	04-13638(RDD)	7/23/2004	\$7,846.31	U	Equity Claim To Be Subordinated
GREENBAUM, MARK 23 SELWYN RD. NEWTON HIGHLANDS, MA 02461-2123	669	04-13638(RDD)	7/30/2004	\$7,846.31	U	Equity Claim To Be Subordinated
GRIFFIN, GEORGE A. PO BOX 396 O BRIEN, OR 97534	330	04-13638(RDD)	7/23/2004	\$3,000.00	U	Equity Claim To Be Subordinated
GRIMWOOD, NEIL 8 THE KINGS PATH HOPEWELL, NJ 08525	622	04-13638(RDD)	8/2/2004	\$380.00	U	Equity Claim To Be Subordinated
GRISKIEWICZ, RAYMOND & KRYSTELLE 103 RIVER ROAD WEST NEWBURY, MA 01985	1653	04-13638(RDD)	8/16/2004	\$1,327.90	U	Equity Claim To Be Subordinated
GROSS, TERRY 180 MONTGOMERY STREET SAN FRANCISCO, CA 94104	1659	04-13638(RDD)	8/16/2004	\$6,063.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GUGLIELMO, ANTHONY 71 HARRISON AVE HARRISON, NY 10528	282	04-13638(RDD)	7/22/2004	\$1,193.99	S	Equity Claim To Be Subordinated
GUINEY, EDWARD 54 LIGHTHOUSE RD SCITUATE, MA 02066	847	04-13638(RDD)	8/6/2004	\$9,955.00	U	Equity Claim To Be Subordinated
GUO, ZUO 263 GRANT ST #201 DENVER, CO 80203	1330	04-13638(RDD)	8/11/2004	\$3,490.80	U	Equity Claim To Be Subordinated
HALABI, SAMI 6208 IROQUOIS CT ODESSA, FL 33556	1723	04-13638(RDD)	8/16/2004	\$6,500.00	U	Equity Claim To Be Subordinated
HAMILL, PETER V.V. REV TRUST PETER V.V. HAMILL TRUSTEE 1001 WHITEHALL COVE ANNAPOLIS, MD 21401	548	04-13638(RDD)	7/30/2004	\$22,372.03	U	Equity Claim To Be Subordinated
HANSEN, JUNE M. 116 PEBBLE WDS. DRIVE DOYLESTOWN, PA 18901	1465	04-13638(RDD)	8/11/2004	\$5,000.00	U	Equity Claim To Be Subordinated
HARDIN, JAMES D. 209 E LIBERTY AVE COVINGTON, TN 38019	236	04-13638(RDD)	7/22/2004	\$303.00	U	Equity Claim To Be Subordinated
HASEK, STANLEY T. & AGNES K. 3302 W FRONT ST MIDLAND, TX 79701	1039	04-13638(RDD)	8/10/2004	\$3,415.73	P	Equity Claim To Be Subordinated
HAVILAND, THEODORE & PATRICIA JTWROS 110 NEWCASTLE CT GALLOWAY, NJ 08205-6670	907	04-13638(RDD)	8/6/2004	\$6,965.63	S	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HAYRIS, JOSEPH WILLIAM 8 OAKVILLE DR PITTSBURGH, PA 15220	973	04-13638(RDD)	8/6/2004	\$5,158.75	U	Equity Claim To Be Subordinated
HEALEY, ERIC 1055 GROVE STREET FRAMINGHAM, MA 01701	1867	04-13638(RDD)	8/20/2004	\$4,150.00	U	Equity Claim To Be Subordinated
HENRY, MARIAN O. 61-11A 80TH ST MIDDLE VILLAGE, NY 11379	387	04-13638(RDD)	7/23/2004	\$13,534.50	U	Equity Claim To Be Subordinated
HERMAN, RICHARD A. CGM IRA CUSTODIAN PO BOX 366 DAYTON, WY 82836-0366	1981	04-13638(RDD)	8/27/2004	\$179.33	U	Equity Claim To Be Subordinated
HILL, STEVE 3491 LA MESA DR HAYWARD, CA 94542	331	04-13638(RDD)	7/23/2004	\$328.99	U	Equity Claim To Be Subordinated
HIRSHFELD, DAWN Y. PO BOX 901 BUFFALO, WY 82834	1417	04-13638(RDD)	8/11/2004	\$2,355.20	U	Equity Claim To Be Subordinated
HIUM, ROBERT A. CGM IRA CUSTODIAN 2 SHERI VIEW CT. SHERIDAN, WY 82801-8929	1983	04-13638(RDD)	8/27/2004	\$23,397.30	U	Equity Claim To Be Subordinated
HOCHMAN, DARLENE 26 WICHARD BLVD. COMMACK, NY 11725-1707	96	04-13638(RDD)	7/22/2004	\$11,007.26	P	Equity Claim To Be Subordinated
HOLMES, SHARRON Y 14464 ERSKINE OMAHA, NE 68116	1219	04-13638(RDD)	8/10/2004	\$2,806.95	P	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HOMILLER, WILLIAM P. 27 SUNRISE TERRACE CLIFTON PARK, NY 12065	766	04-13638(RDD)	8/6/2004	\$4,534.50	U	Equity Claim To Be Subordinated
HOROWITZ, LOIS DODDS CUSTODIAN UNDER NJ UTMA FOR STACEY MICHELE HOROWITZ *****NO ADDRESS PROVIDED*****	133	04-13638(RDD)	7/22/2004	\$996.63	S	Equity Claim To Be Subordinated
HOSTETLER, JAMES E. 8223 W RIDGEWAY AVE CEDAR FALLS, IA 50613-9292	1931	04-13638(RDD)	8/23/2004	\$2,417.74	U	Equity Claim To Be Subordinated
HUANG, VAN HUA & HUEISHUAN LIU 226 EVENING STAR CT MILPITAS, CA 95035	1394	04-13638(RDD)	8/11/2004	\$2,560.00	U	Equity Claim To Be Subordinated
HUANG, YUEHE/LAN, CHUN 2527 AURORA LANE SIMI VALLEY, CA 93063	1232	04-13638(RDD)	8/10/2004	\$789.99	U	Equity Claim To Be Subordinated
HUTCHISON, WILLIAM N. 3719 MARLAMONT WAY WEIRTON, WV 26062	1529	04-13638(RDD)	8/12/2004	\$400.00	U	Equity Claim To Be Subordinated
ISAAC, GEORGE P.O. BOX 667 BRYAN, OH 43506	1956	04-13638(RDD)	8/27/2004	\$4,480.00	U	Equity Claim To Be Subordinated
IVERSON, LAWRENCE J. 7514 HARVEST HILL DRIVE LA VISTA, NE 68128-2341	1259	04-13638(RDD)	8/10/2004	\$4,932.37	U	Equity Claim To Be Subordinated
JAGER, ROBERT C. 19886 NORTHERN PINE ROAD COUNCIL BLUFFS, IA 51503-2461	131	04-13638(RDD)	7/22/2004	\$1,699.93	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
JAIRATH, NEIL 255 ARAN HILL RD FAIRFIELD, CT 06824-1711	1396	04-13638(RDD)	8/11/2004	\$700.00	U	Equity Claim To Be Subordinated
JANOSKI, PAUL 2740 MILANO DR EASTON, PA 18040	392	04-13638(RDD)	7/23/2004	\$3,988.00	U	Equity Claim To Be Subordinated
JENKINS, WILLIAM C. & REBECCA S. 1415 VALLEY AVE FALLS CITY, NE 68355	1428	04-13638(RDD)	8/11/2004	\$2,025.00	U	Equity Claim To Be Subordinated
JESSEN, PAUL C. 1125 S. 103RD STREET, STE 800 OMAHA, NE 68124	1256	04-13638(RDD)	8/10/2004	\$28,273.75	U	Equity Claim To Be Subordinated
JHAUERI, SHRIKANT 928 CARRIE ST EAST MEADOW, NY 11554	1789	04-13638(RDD)	8/16/2004	\$4,000.00	S	Equity Claim To Be Subordinated
JOHNSON, CAMERON J. & DEBORAH L. TTEES UA 3-16-00 2932 165TH AVE OMAHA, NE 68130	1419	04-13638(RDD)	8/11/2004	\$4,834.38	U	Equity Claim To Be Subordinated
JOHNSON, LARRY H. PO BOX 14455 TUMWATER, WA 98511-4455	1429	04-13638(RDD)	8/11/2004	\$3,016.00	U	Equity Claim To Be Subordinated
JOHNSON, LAURA A. PO BOX 14455 TUMWATER, WA 98511-4455	1430	04-13638(RDD)	8/11/2004	\$3,016.00	U	Equity Claim To Be Subordinated
JOHNSON, MICHAEL P.O. BOX 448 SALISBURY, CT 06068	682	04-13638(RDD)	7/30/2004	\$92.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KAGAN, MIRIAM 50 E. 89TH ST. #9D NEW YORK, NY 10128-1225	464	04-13638(RDD)	7/27/2004	\$8,185.98	U	Equity Claim To Be Subordinated
KAHN, GERALD P.O. BOX 6805 FDR STATION NEW YORK, NY 10150	1854	04-13638(RDD)	8/20/2004	\$4,598.93	U	Equity Claim To Be Subordinated
KALISH, HELENE 67-52 197TH STREET FRESH MEADOWS, NY 11365	1228	04-13638(RDD)	8/10/2004	\$10,671.61	U	Equity Claim To Be Subordinated
KANG, YOUNG S. PO BOX 90142 AUSTIN, TX 78709-0142	1748	04-13638(RDD)	8/16/2004	\$1,000.00	S	Equity Claim To Be Subordinated
KANINSKY, EDWARD & NANCY JT TEN 818 APPLETREE LN MECHANICSBURG, PA 17050-2234	596	04-13638(RDD)	7/30/2004	\$4,175.00	S	Equity Claim To Be Subordinated
KAPLAN, CAROL 12 RUSTIC LANE WESTPORT, CT 06880	1919	04-13638(RDD)	8/23/2004	\$11,866.00	P	Equity Claim To Be Subordinated
KAPLOWITZ, WILLIAM & RITA 19 LONGBOW DRIVE ENGLISHTOWN, NJ 07726	121	04-13638(RDD)	7/22/2004	\$273.50	U	Equity Claim To Be Subordinated
KARO, JOSEPH 700 DEWEY AVE. NORTHAMPTON, PA 18067-1851	149	04-13638(RDD)	7/22/2004	\$8,194.50	U	Equity Claim To Be Subordinated
KASABA, TERESA 1850 BRUSH OAK COURT THOUSAND OAKS, CA 91320	1513	04-13638(RDD)	8/12/2004	\$1,000.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KAUTER, MARY C. 1008 ROBIN CIRCLE ARROYO GRANDE, CA 93420	60	04-13638(RDD)	7/20/2004	\$3,205.00	U	Equity Claim To Be Subordinated
KAYS, DAVID & CHERYL KERSHNER 919 CLINTONS RD LOS ALTOS, CA 94024-5615	238	04-13638(RDD)	7/22/2004	\$4,601.20	U	Equity Claim To Be Subordinated
KAZINETZ, SIMON (IRA) 26 CLARLWOOD DR FREELAND, PA 18224	863	04-13638(RDD)	8/6/2004	\$5,952.75	U	Equity Claim To Be Subordinated
KEELY, JEAN 863 SO. BUNOY DR. LOS ANGELES, CA 90049	729	04-13638(RDD)	8/3/2004	\$15,841.00	U	Equity Claim To Be Subordinated
KEHRLI, THERESA & BRIAN KEHRLI JT TEN 391 CLEVELAND CIRCLE ELKHORN, NE 68022-6308	1353	04-13638(RDD)	8/11/2004	\$9,301.88	U	Equity Claim To Be Subordinated
KENNEDY, THOMAS 249 SUMMER ST. MALDEN, MA 02148	172	04-13638(RDD)	7/22/2004	\$2,000.00	U	Equity Claim To Be Subordinated
KENNEDY, THOMAS 249 SUMMER ST. MALDEN, MA 02148	1001	04-13638(RDD)	8/6/2004	\$2,000.00	U	Equity Claim To Be Subordinated
KHAN, HAMID P.O. BOX 7188 ELGIN, IL 60121	1229	04-13638(RDD)	8/10/2004	\$1,000.00	S	Equity Claim To Be Subordinated
KINANE, SCOTT 103 CANDY LN MOSCOW, PA 18444	1360	04-13638(RDD)	8/11/2004	\$56.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KIRCHGATTER, AI THI 407 W SOUTH ST MARSHALLTOWN, IA 50158	526	04-13638(RDD)	7/23/2004	\$1,133.35	U	Equity Claim To Be Subordinated
KIRICK, GEORGE R. 310 7TH AVE NW HAZEN, ND 58545	846	04-13638(RDD)	8/6/2004	\$3,029.65	U	Equity Claim To Be Subordinated
KISCOAN, LELANA & BERNARD 5110 TIMBER RIDGE DR PAPILLION, NE 68133	1677	04-13638(RDD)	8/16/2004	\$3,468.10	P	Equity Claim To Be Subordinated
KLAUER, KENNETH P. 10132 STONY RIDGE DR LAS VEGAS, NV 89144	214	04-13638(RDD)	7/22/2004	\$10,273.91	U	Equity Claim To Be Subordinated
KLEIN, WILBUR H. 58 SEMINARY AVENUE YONKERS, NY 10704	1476	04-13638(RDD)	8/11/2004	\$15,802.40	U	Equity Claim To Be Subordinated
KOHLSCHEEN, JERRY & DIANA 9202 WEEPING WATER CT PLATTSMOUTH, NE 68048	1781	04-13638(RDD)	8/16/2004	\$115.00	S	Equity Claim To Be Subordinated
KOSSACOFF, SANDRA E. & HOWARD J. FULLMAN, COMMUNITY PROPERTY 4956 GAVIOTA AVE ENCINO, CA 91436	1400	04-13638(RDD)	8/11/2004	\$4,973.44	U	Equity Claim To Be Subordinated
KOST, DANNY W. PO BOX 100494 ANCHORAGE, AK 99510	602	04-13638(RDD)	7/30/2004	\$6,000.00	U	Equity Claim To Be Subordinated
KOUTALIDIS, CASSANDRA 9 SANBORN AVE SOMERVILLE, MA 02143	1815	04-13638(RDD)	8/16/2004	\$2,775.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KREISBERG, WALTER TTEE FBO WALTER KREISBERG U/A/D 05/02/89 1168 BOARDWALK OCEAN CITY, NJ 08226-3336	1433	04-13638(RDD)	8/11/2004	\$23,618.00	U	Equity Claim To Be Subordinated
KRIEBEL, STEVEN A. 146 CASSELL ROAD HARLEYSVILLE, PA 19438	444	04-13638(RDD)	7/27/2004	\$3,508.49	U	Equity Claim To Be Subordinated
KRIST JR, WILLIAM A. 245 WHITTIER AVE SYRACUSE, NY 13204	355	04-13638(RDD)	7/23/2004	\$5,000.00	U	Equity Claim To Be Subordinated
KRUSE, ARNOLD H. 5710 S 180TH ST RM 323 OMAHA, NE 68137-3591	541	04-13638(RDD)	7/30/2004	\$7,660.97	U	Equity Claim To Be Subordinated
KRUSE, LORRAINE I. 5710 S 108TH ST RM 323 OMAHA, NE 68137-3591	542	04-13638(RDD)	7/30/2004	\$7,660.97	U	Equity Claim To Be Subordinated
KRZYCKI, BARBARA J. 1106 LOCUST AVENUE PAPILLION, NE 68046	1667	04-13638(RDD)	8/16/2004	\$524.00	U	Equity Claim To Be Subordinated
KUKLEWICZ, WILLIAM J 86 OLD ASHLEY ROAD WILKES BARRE, PA 18706-3006	424	04-13638(RDD)	7/27/2004	\$3,900.00	U	Equity Claim To Be Subordinated
LACOUTURE, WILLIAM AND DOROTHY 12 NOLIN STREET NATICK, MA 01760	1148	04-13638(RDD)	8/10/2004	\$250.00	S	Equity Claim To Be Subordinated
LALLY, THOMAS 35 GRANGE STREET FRANKLIN SQUARE, NY 11010	1575	04-13638(RDD)	8/16/2004	\$1,400.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LAMBERT, GLEN L. & JOAN A., JT TEN 12183 HANOVER COURTHOUSE RD. HANOVER, VA 23069	182	04-13638(RDD)	7/22/2004	\$220.00	U	Equity Claim To Be Subordinated
LANGAN, PATRICIA M. P.O. BOX 447 MESHOPPEN, PA 18630-0447	1558	04-13638(RDD)	8/16/2004	\$850.00	U	Equity Claim To Be Subordinated
LAPIN, BYRON 8 SERENDIPITY LN SAINT LOUIS, MO 63131	319	04-13638(RDD)	7/23/2004	\$9,000.00	U	Equity Claim To Be Subordinated
LAPINSKI, ANDREW J. 12 KENT ST NEW HYDE PARK, NY 11040-2402	1729	04-13638(RDD)	8/16/2004	\$4,678.97	U	Equity Claim To Be Subordinated
LARGE, NHUNG TROUNG 12316 COPPERFIELD DRIVE AUSTIN, TX 78753	667	04-13638(RDD)	7/30/2004	\$3,640.00	U	Equity Claim To Be Subordinated
LARICK, NANCY S. 39 SEAVIEW LN PORT WASHINGTON, NY 11050	1825	04-13638(RDD)	8/10/2004	\$17,816.32	U	Equity Claim To Be Subordinated
LAROCHELLE, CLAY M. P.O. BOX 472 TAYLOR, TX 76574	1144	04-13638(RDD)	8/10/2004	\$4,504.00	U	Equity Claim To Be Subordinated
LATO, CLARA & ALBERT 158-05 78 ST HOWARD BEACH, NY 11414	546	04-13638(RDD)	7/30/2004	\$497.00	U	Equity Claim To Be Subordinated
LAU, AMY 816 TRANQUILITY PLACE MILPITAS, CA 95035	704	04-13638(RDD)	7/30/2004	\$4,170.99	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LAU, HENRY & SHIRLEY 113 CAMPANITA CT MONTEREY PARK, CA 91754	968	04-13638(RDD)	8/6/2004	\$3,334.00	P	Equity Claim To Be Subordinated
LAVACCA, JOHN & ILONA 400 E. 85TH STREET, APT. #2A NEW YORK, NY 10028	166	04-13638(RDD)	7/22/2004	\$4,651.00	K	Equity Claim To Be Subordinated
LAVOIE, CYNTHIA A. BOX 428 PEPPERELL, MA 01463-0428	213	04-13638(RDD)	7/22/2004	\$275.25	U	Equity Claim To Be Subordinated
LAY, JAMES 25 MICHAEL ROAD RANDOLPH, MA 02368	1475	04-13638(RDD)	8/10/2004	\$1,800.00	U	Equity Claim To Be Subordinated
LEE, JOSEPH P. 20833 GARDEN GATE DR CUPERTINO, CA 95014	949	04-13638(RDD)	8/6/2004	\$17,997.00	S	Equity Claim To Be Subordinated
LEHMAN, VIRGINIA 38 W 9TH ST #5 NEW YORK, NY 10011	781	04-13638(RDD)	8/6/2004	\$10,571.80	U	Equity Claim To Be Subordinated
LEHRICH, ELLEN 261 KENT PLACE BLVD. SUMMIT, NJ 07901	455	04-13638(RDD)	7/27/2004	\$2,520.00	U	Equity Claim To Be Subordinated
LEVIT, ALAN D. 262 N. MANOR AVE. KINGSTON, NY 12401	681	04-13638(RDD)	7/30/2004	\$4,619.95	U	Equity Claim To Be Subordinated
LI, ZHENGXIN 13312 HOBNAIL DR SAINT LOUIS, MO 63146	969	04-13638(RDD)	8/6/2004	\$2,230.00	P	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LIEB, ALBERT 12 WILKINSON WAY PRINCETON, NJ 08540	1239	04-13638(RDD)	8/10/2004	\$861.51	S	Equity Claim To Be Subordinated
LIEB, ALBERT & JULIA 12 WILKINSON WAY PRINCETON, NJ 08540	1004	04-13638(RDD)	8/6/2004	\$7,464.13	S	Equity Claim To Be Subordinated
LIESEMEYER, BRUCE A. P.O. BOX 36 UNADILLA, NE 68454-0036	1261	04-13638(RDD)	8/10/2004	\$3,196.21	U	Equity Claim To Be Subordinated
LIM, BOU 5 SPINNEY ST #1 WEST ROXBURY, MA 02132	1795	04-13638(RDD)	8/16/2004	\$639.00	U	Equity Claim To Be Subordinated
LINDSAY, PATRICK 1115 CLEAVER RD LOWER GWYNEDD, PA 19002	1383	04-13638(RDD)	8/9/2004	\$4,000.00	U	Equity Claim To Be Subordinated
LO, DAVID D. 2867 W OLYMPIC BLVD LOS ANGELES, CA 90006	271	04-13638(RDD)	7/22/2004	\$50,000.00	U	Equity Claim To Be Subordinated
LOCKHART, GERALDINE K. 48 WATERI EDGE CONGERS, NY 10920	443	04-13638(RDD)	7/27/2004	\$19,907.19	U	Equity Claim To Be Subordinated
LURIA, ANDREA 984 WELLESLEY AVE LOS ANGELES, CA 90049	222	04-13638(RDD)	7/22/2004	\$5,073.00	S	Equity Claim To Be Subordinated
LUXICH SR, JAMES R. PO BOX 155 SERGEANTSVILLE, NJ 08557	1072	04-13638(RDD)	8/10/2004	\$7,040.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LUXICH, PAULETTE IRA ETRADE CUSTODIAN PO BOX 155 SERGEANTSVILLE, NJ 08557	1079	04-13638(RDD)	8/10/2004	\$21,842.00	U	Equity Claim To Be Subordinated
LUXICH, PAULETTE & JAMES PO BOX 155 SERGEANTSVILLE, NJ 08557	1080	04-13638(RDD)	8/10/2004	\$9,683.35	U	Equity Claim To Be Subordinated
LYNN, RAQUELLE 275 CENTRAL PARK WEST NEW YORK, NY 10024	1214	04-13638(RDD)	8/10/2004	\$15,266.00	U	Equity Claim To Be Subordinated
MAFFE, FRANCIS A. JR. 16 CROFT DRIVE MANCHESTER, CT 06040	414	04-13638(RDD)	7/27/2004	\$25,908.00	U	Equity Claim To Be Subordinated
MAH, GORDON 2403 112 A ST EDMONTON, AB T6J 4X4	1018	04-13638(RDD)	8/9/2004	\$5,578.00	U	Equity Claim To Be Subordinated
MALTSEV, DIMITRI A. & MELISSA K. P.O. BOX 295 DUBLIN, PA 18917	1649	04-13638(RDD)	8/16/2004	\$1,761.98	U	Equity Claim To Be Subordinated
MAMMEL JR, CARL G. 8805 INDIAN HILLS DR 375 OMAHA, NE 68114-6002	10	04-13638(RDD)	7/1/2004	\$109,406.00	P	Equity Claim To Be Subordinated
MANGIAMELI, YANO A. 18102 DEWEY CIRCLE ELKHORN, NE 68022-5668	1104	04-13638(RDD)	8/10/2004	\$80,063.07	U	Equity Claim To Be Subordinated
MAPLE, MARK 22526 ROUND VALLEY KATY, TX 77450	1907	04-13638(RDD)	8/20/2004	\$5,015.00	P	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MARCIN, JOHN & RYOKO 111 TOWNSEND AVE KINGSTON, PA 18704	1705	04-13638(RDD)	8/16/2004	\$3,942.91	P	Equity Claim To Be Subordinated
MARCUS, STANLEY S. & RUTH B. 20 TRENT RD. MONROE TWP, NJ 08831	631	04-13638(RDD)	7/23/2004	\$24,070.20	U	Equity Claim To Be Subordinated
MARGOLIS, AUDREY 1065 ROSEDALE RD NORTH WOODMERE, NY 11581	779	04-13638(RDD)	8/6/2004	\$5,949.00	U	Equity Claim To Be Subordinated
MARGOLIS, MARTIN S. 1065 ROSEDALE RD. NORTH WOODMERE, NY 11581-2704	661	04-13638(RDD)	7/23/2004	\$26,555.75	U	Equity Claim To Be Subordinated
MARINELLI, BRIAN E. & AMY J., JT TEN 330 PROSPECT ST. PHILLIPSBURG, NJ 08865-3225	117	04-13638(RDD)	7/22/2004	\$1,200.00	U	Equity Claim To Be Subordinated
MARINO, ROBERT & GLADYS 3300 N-SR #7 B-193 HOLLYWOOD, FL 33021	981	04-13638(RDD)	8/6/2004	\$16,500.00	U	Equity Claim To Be Subordinated
MARSHALL, PHILLIP 7812 FOOTHILL KNOLLS DRIVE PLEASANTON, CA 94588	1485	04-13638(RDD)	8/11/2004	\$27,000.00	U	Equity Claim To Be Subordinated
MARTIN, ELAINE M. 8712 W DODGE RD #400 OMAHA, NE 68114	1351	04-13638(RDD)	8/11/2004	\$32,506.80	U	Equity Claim To Be Subordinated
MARTIN, JILL K. 1010 KAMALU RD KAPAA, HI 96746	1432	04-13638(RDD)	8/11/2004	\$5,000.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MASCARI, DAVID P. 1917 W DALLAS HOUSTON, TX 77019	2009	04-13638(RDD)	8/30/2004	\$360.00	P	Equity Claim To Be Subordinated
MASTELLA, LARRY & LAURA 7644 WINDSOR DR DUBLIN, OH 43016	1404	04-13638(RDD)	8/11/2004	\$4,173.65	U	Equity Claim To Be Subordinated
MAZER, MICHAEL & MYRA MAZER JT TEN 2400 EAST 3RD STREET APT 715 BROOKLYN, NY 11223-5307	837	04-13638(RDD)	8/6/2004	\$703.75	U	Equity Claim To Be Subordinated
MCCARTHY, ARTHUR & DIANNE JTWROS 4 HENSHAW PL NEWTON, MA 02465	527	04-13638(RDD)	7/30/2004	\$5,140.00	U	Equity Claim To Be Subordinated
MCGARRY, PATRICK & CAROLYN 405 PETER FORMAN DR FREEHOLD, NJ 07728	1036	04-13638(RDD)	8/9/2004	\$1,853.40	U	Equity Claim To Be Subordinated
MCINTYRE, GLENN A. 135 PAGE ROAD BEDFORD, MA 01730	99	04-13638(RDD)	7/22/2004	\$2,412.50	U	Equity Claim To Be Subordinated
MCKAY, BILL DIRECT MEDIA 12030 LAKE NEWPORT ROAD RESTON, VA 20194	136	04-13638(RDD)	7/22/2004	\$1,000.00	U	Equity Claim To Be Subordinated
MCMAHON, ANDREW J. 31 STANDISH RD COVENTRY, CT 06238	1716	04-13638(RDD)	8/16/2004	\$5,054.95	U	Equity Claim To Be Subordinated
MCSHANE, MICHAEL L. 250 PARKWAY DR SUITE 120 LINCOLNSHIRE, IL 60069	516	04-13638(RDD)	7/26/2004	\$1,800.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MEEKER, GEORGE & MARY ANNE 825 BEVERLY DR PLYMOUTH, PA 18651	858	04-13638(RDD)	8/6/2004	\$4,003.63	U	Equity Claim To Be Subordinated
MELLO, ROGER A. 149 HATHAWAY STREET WAREHAM, MA 02571	1245	04-13638(RDD)	8/10/2004	\$3,546.30	U	Equity Claim To Be Subordinated
MELSON, THOMAS C. 40 N HAMILTON ST DOYLESTOWN, PA 18901	810	04-13638(RDD)	8/6/2004	\$6,913.00	U	Equity Claim To Be Subordinated
MERRITT, CHARLES G. 34 SUMMIT COURT PLAINVIEW, NY 11803	1880	04-13638(RDD)	8/20/2004	\$6,335.53	U	Equity Claim To Be Subordinated
MERRITT, KERRY & YOLANDA 24752 VIA BALBOA LAGUNA HILLS, CA 92653-4637	560	04-13638(RDD)	7/30/2004	\$3,082.00	U	Equity Claim To Be Subordinated
MEUS, CHANTARY 144 LAURIE LN LOWELL, MA 01854	193	04-13638(RDD)	7/22/2004	\$65.00	S	Equity Claim To Be Subordinated
MICHAEL R. GOODMAN IRA 1218 N 126TH ST OMAHA, NE 68154	1398	04-13638(RDD)	8/11/2004	\$22.38	P	Equity Claim To Be Subordinated
MIGA, WESTER E. PO BOX 10 NEWCOMB, NY 12852-0010	1395	04-13638(RDD)	8/11/2004	\$3,127.50	U	Equity Claim To Be Subordinated
MIGDEN, SIMONNE 119 CRESTHILL ROAD YONKERS, NY 10710-2626	1111	04-13638(RDD)	8/10/2004	\$4,774.63	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MILLER, DANA P. 14709 COLLISTONE DRIVE SILVER SPRING, MD 20905	92	04-13638(RDD)	7/22/2004	\$2,093.00	U	Equity Claim To Be Subordinated
MILLER, MIRIAM E. 130 E 18TH ST APT 9X NEW YORK, NY 10003-2422	1310	04-13638(RDD)	8/11/2004	\$2,405.55	U	Equity Claim To Be Subordinated
MILLOWAS, CHRISTAKIS 111 SHERYL ST. HURLEY, NY 12443	1935	04-13638(RDD)	8/23/2004	\$2,888.70	U	Equity Claim To Be Subordinated
MOLNICK, ROSALIND 363 BARNARD AVENUE CEDARHURST, NY 11516-1701	1145	04-13638(RDD)	8/10/2004	\$4,753.50	U	Equity Claim To Be Subordinated
MOLOTSKY, HAROLD S. 1538 HILLSIDE DR CHERRY HILL, NJ 08003	1369	04-13638(RDD)	8/11/2004	\$3,974.15	U	Equity Claim To Be Subordinated
MONICO, CHARLES & MARLO 4604 ASPEN CIRCLE OMAHA, NE 68157	1199	04-13638(RDD)	8/10/2004	\$1,924.00	U	Equity Claim To Be Subordinated
MOODIE, DAN 4351 ALLA ROAD #2 MARINA DEL REY, CA 90292	1579	04-13638(RDD)	8/16/2004	\$87,000.00	U	Equity Claim To Be Subordinated
MORAN, ROBERT S. 2 WILSON COVE HILLSBOROUGH, NJ 08844	1511	04-13638(RDD)	8/12/2004	\$59,375.00	U	Equity Claim To Be Subordinated
MORENKO, IRINA 80 ACORN PL. #122 MISSISSAUGA, ON L4Z 4C6	1452	04-13638(RDD)	8/11/2004	\$1,815.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MORRIS, STEPHEN N. PO BOX 4000 AVON, CO 81620	1312	04-13638(RDD)	8/11/2004	\$256,233.00	U	Equity Claim To Be Subordinated
MOUNTAIN, DAVE M. 54257 153RD ST GOOD THUNDER, MN 56037-2128	1058	04-13638(RDD)	8/10/2004	\$4,582.50	U	Equity Claim To Be Subordinated
MUCHESKO, STEVE M. 167 FIRESIDE DR. MCMURRAY, PA 15317	647	04-13638(RDD)	7/30/2004	\$20,007.50	U	Equity Claim To Be Subordinated
MULLEN, SCOTT & BARBARA 980 RIADA DR NEW BRAUNFELS, TX 78132	879	04-13638(RDD)	8/6/2004	\$1,500.00	U	Equity Claim To Be Subordinated
MURPHY, PAUL T. & JOANN E. MURPHY 3 DUBOIS WAY PLYMOUTH, MA 02360	694	04-13638(RDD)	7/26/2004	\$6,619.95	U	Equity Claim To Be Subordinated
NAKAZAWA, HIROSHI DR. IRA ROLLOVER DTD 09-03-85 10509 STEVENSON RD STEVENSON, MD 21153-0676	1427	04-13638(RDD)	8/11/2004	\$5,349.90	U	Equity Claim To Be Subordinated
NATHAN, JOSEPH TARR 1530 PALISADE AVE APT 4L FORT LEE, NJ 07024	498	04-13638(RDD)	7/26/2004	\$4,500.00	P	Equity Claim To Be Subordinated
NEARY, JEFFREY 9962 ESSEX DRIVE OMAHA, NE 68114	418	04-13638(RDD)	7/27/2004	\$2,900.00	U	Equity Claim To Be Subordinated
NELSON, BRIAN G. 905 PINE VALLEY CIRCLE WESTCHESTER, PA	1336	04-13638(RDD)	8/11/2004	\$11,047.37	K	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
NESS, EVELYN & GERALD 16689 DIKE RD MOUNT VERNON, WA 98273	515	04-13638(RDD)	7/23/2004	\$4,425.38	P	Equity Claim To Be Subordinated
NEVULIS, JOHN J. 1308 DEKALB STREET NORRISTOWN, PA 19401	1218	04-13638(RDD)	8/10/2004	\$10,129.95	U	Equity Claim To Be Subordinated
NEWCOMEN, STEVE 735 BORDENTOWN AVE SOUTH AMBOY, NJ 08879	279	04-13638(RDD)	7/22/2004	\$143.00	S	Equity Claim To Be Subordinated
NGUYEN, VINH & THUY HUYNH NO ADDRESS PROVIDED	1332	04-13638(RDD)	8/11/2004	\$5,000.00	P	Equity Claim To Be Subordinated
NICOLAUS, STIFEL CUSTODIAN FOR DONALD BREYFOGLE 1442 235TH ST MODALE, IA 51556	292	04-13638(RDD)	7/23/2004	\$16,539.00	U	Equity Claim To Be Subordinated
NICOLAUS, STIFEL CUSTODIAN FOR HAROLD HODGES SR., IRA R/O 12714 PONCA ROAD OMAHA, NE 68112	722	04-13638(RDD)	8/2/2004	\$4,859.00	U	Equity Claim To Be Subordinated
NOE, BRIAN J. 477 NORTHBORO RD W-S MARLBOROUGH, MA 01752	1920	04-13638(RDD)	8/23/2004	\$200.00	U	Equity Claim To Be Subordinated
NOVAK, JAMES R. 9633 PARKER STREET OMAHA, NE 68114-1245	1263	04-13638(RDD)	8/10/2004	\$4,991.12	U	Equity Claim To Be Subordinated
NUGENT, CHARLES 4717 N. 15TH DR #2 PHOENIX, AZ 85015-3962	952	04-13638(RDD)	8/6/2004	\$1,920.31	S	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
O'GORMAN, JOAN M. 560 LAGRANGE ST WEST ROXBURY, MA 02132	874	04-13638(RDD)	8/6/2004	\$4,640.41	U	Equity Claim To Be Subordinated
OPEIL SMITH, DIANE 105 BLUE ELDER DRIVE MOUNTAIN TOP, PA 18707	1120	04-13638(RDD)	8/10/2004	\$29,625.00	U	Equity Claim To Be Subordinated
OSTROWICK, NORMAN & DOROTHY, JT TEN 4169 ST ANDREWS RD. BOYNTON BEACH, FL 33436-4433	180	04-13638(RDD)	7/22/2004	\$5,000.00	U	Equity Claim To Be Subordinated
OU, CHAOQI & XIAOMING 303 LILIUOKALANI AVE APT 1001 HONOLULU, HI 96815-3521	1399	04-13638(RDD)	8/11/2004	\$2,307.00	U	Equity Claim To Be Subordinated
PALEN, IRENE ROTH IRA HELD BY SMITH-BARNEY CITIGROUP 842 KALLAS CT VALLEY STREAM, NY 11580	871	04-13638(RDD)	8/6/2004	\$2,728.71	S	Equity Claim To Be Subordinated
PALHA, RANDOLFO & ALFARO-PALHA, CINDY 163-19 19TH AVENUE WHITESTONE, NY 11357-3338	1668	04-13638(RDD)	8/16/2004	\$500.99	U	Equity Claim To Be Subordinated
PALHA, SOLON B. PMB 70A 3811 DITMARS BLVD ASTORIA, NY 11105	1706	04-13638(RDD)	8/16/2004	\$2,647.35	U	Equity Claim To Be Subordinated
PALLADINO, RONALD N. & JULIE A. 486 FIRST STREET SOLVANG, CA 93463	1160	04-13638(RDD)	8/10/2004	\$7,600.00	U	Equity Claim To Be Subordinated
PANDELOGLOU, MARC 19 CONSTANTINE WAY MOUNT SINAI, NY 11766	509	04-13638(RDD)	7/23/2004	\$1,319.77	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
PANKIEWICZ, THEODORE & DELORES JT TEN 142 OCEAN CT BOYNTON BEACH, FL 33426-4355	1800	04-13638(RDD)	8/16/2004	\$6,330.00	U	Equity Claim To Be Subordinated
PARMELE, THERESA A. 752 RAVENSBURY STREET WESTLAKE VILLAGE, CA 91361-5152	2023	04-13638(RDD)	9/10/2004	\$11,781.25	U	Equity Claim To Be Subordinated
PEARSON, HARDING E. 2969 HILLSIDE LANE THE VILLAGES, FL 32162	1176	04-13638(RDD)	8/10/2004	\$5,427.00	U	Equity Claim To Be Subordinated
PENUGONDA, HARAGOPAL & DWARAKI BAI 28 MARJORIE AVE WILKES BARRE, PA 18702	1007	04-13638(RDD)	8/6/2004	\$22,625.25	U	Equity Claim To Be Subordinated
PEREZ, ART J. 625 N. 13TH ST. PHOENIX, AZ 85014	78	04-13638(RDD)	7/22/2004	\$4,798.93	U	Equity Claim To Be Subordinated
PERLE, GEORGE 33 CENTRAL PARK WEST APT #63 NEW YORK, NY 10025	1550	04-13638(RDD)	8/16/2004	\$4,284.38	U	Equity Claim To Be Subordinated
PERTILE, MIKE & JAN 4725 HIGHWAY 200 HAZEN, ND 58545	426	04-13638(RDD)	7/27/2004	\$24,479.02	U	Equity Claim To Be Subordinated
PETER CRAWFORD PLUMBING PETER CRAWFORD, SOLE OWNER 47085 SKYVIEW DR BIG BEAR CITY, CA 92314	809	04-13638(RDD)	8/6/2004	\$5,261.75	U	Equity Claim To Be Subordinated
PHAN, MARK 4270 KIRKCALDY DRIVE SAN DIEGO, CA 92111-3621	169	04-13638(RDD)	7/22/2004	\$2,012.95	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
PHAN, VICTOR Q. 4270 KIRKCALDY DRIVE SAN DIEGO, CA 92111-3621	178	04-13638(RDD)	7/22/2004	\$1,337.95	U	Equity Claim To Be Subordinated
PHILIPSBORN, THOMAS D. TTEE U/A 10-20-98 NO ADDRESS PROVIDED	327	04-13638(RDD)	7/23/2004	\$20,744.00	P	Equity Claim To Be Subordinated
PIANTEDOSI, JOSEPH & ELAINE 4 COPPERSMYTH WAY #1 LEXINGTON, MA 02421	1297	04-13638(RDD)	8/11/2004	\$1,672.13	U	Equity Claim To Be Subordinated
PICARDI & ASSOC. INC. 300 WINSTON DR CLIFFSIDE PARK, NJ 07010	905	04-13638(RDD)	8/6/2004	\$32,423.00	U	Equity Claim To Be Subordinated
PICARDI & ASSOC. INC. RETIREM. TRUST RONALD PICARDI TTEE 300 WINSTON DR APT 604 CLIFFSIDE PARK, NJ 07010	904	04-13638(RDD)	8/6/2004	\$32,423.00	U	Equity Claim To Be Subordinated
PICARDI, CAROL ANN 300 WINSTON DR APT 604 CLIFFSIDE PARK, NJ 07010	906	04-13638(RDD)	8/6/2004	\$24,321.19	U	Equity Claim To Be Subordinated
PICHARDO SR, FELIX 370 STOCKTON ST PERTH AMBOY, NJ 08861	1731	04-13638(RDD)	8/16/2004	\$8,000.00	U	Equity Claim To Be Subordinated
PIKSER, ROBERTA 154 WEST 131ST STREET #2 NEW YORK, NY 10027-2038	1183	04-13638(RDD)	8/10/2004	\$5,089.25	S	Equity Claim To Be Subordinated
PLOURDE, KATHRYN M. 12525 OAKAIR DRIVE OMAHA, NE 68137	1143	04-13638(RDD)	8/10/2004	\$7,820.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
POGREBA, DIANA L. 14531 FIR CIRCLE PLATTSMOUTH, NE 68048	1037	04-13638(RDD)	8/6/2004	\$1,006.00	U	Equity Claim To Be Subordinated
POGREBA, MARK 14531 FIR CIRCLE PLATTSMOUTH, NE 68048	978	04-13638(RDD)	8/6/2004	\$1,700.00	U	Equity Claim To Be Subordinated
POOLE, STANLEY 545 COTTON RD CANTON, GA 30115	617	04-13638(RDD)	7/30/2004	\$400.00	U	Equity Claim To Be Subordinated
POWERS, JAMES G. SUITE 3700, FIRST NATIONAL TOWER 1601 DODGE STREET OMAHA, NE 68102	1866	04-13638(RDD)	8/20/2004	\$5,263.29	U	Equity Claim To Be Subordinated
PREGMON, CATHY & HAROLD O. MYHR 373 UPLAND WAY DREXEL HILL, PA 19026	1674	04-13638(RDD)	8/16/2004	\$450.00	U	Equity Claim To Be Subordinated
PROVETIO, JOHN 1090 FAIRFAX AVE. BRONX, NY	94	04-13638(RDD)	7/22/2004	\$14,300.00	U	Equity Claim To Be Subordinated
PRUDENTIAL SERIES FUND INC, HIGH YEILD BOND PORTFOLIO, THE C/O PRUDENTIAL INVESTMENT MANAGEMENT INC 2 GATEWAY CENTER, 3RD FL NEWARK, NJ 07102	11	04-13638(RDD)	7/1/2004	\$156.00	U	Equity Claim To Be Subordinated
PURCELL, DONALD A. & ELYSE 484 W. 43RD ST. #23M NEW YORK, NY 10036	63	04-13638(RDD)	7/22/2004	\$5,842.40	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
QUINN, JAMES D. TTEE PARKWAY OBGYN PC PSP & TRUST 310 REGENCY PARKWAY OMAHA, NE 68114	788	04-13638(RDD)	8/6/2004	\$90,610.00	U	Equity Claim To Be Subordinated
RABINOWITZ, JACOB 25 ROCKLEDGE AVENUE WHITE PLAINS, NY 10601	1440	04-13638(RDD)	8/11/2004	\$11,821.00	U	Equity Claim To Be Subordinated
REBISZ, ANTHONY & MARY 514 NEWPORT BAY RD. PINE ISLAND, NY 10969-1636	477	04-13638(RDD)	7/27/2004	\$2,959.80	U	Equity Claim To Be Subordinated
REED, ROBERT F. 7306 37TH AVE MOLINE, IL 61265	295	04-13638(RDD)	7/23/2004	\$3,900.00	S	Equity Claim To Be Subordinated
RICHARDSON, P. & E. STINSON 1925 VILLAGE WOOD RD ENCINITAS, CA 92024	235	04-13638(RDD)	7/22/2004	\$4,400.00	U	Equity Claim To Be Subordinated
ROCHE, WILLIAM 14145 N 92ND ST APT #1060 SCOTTSDALE, AZ 85260	495	04-13638(RDD)	7/23/2004	\$306.76	U	Equity Claim To Be Subordinated
ROED, BRUCE & LISA JTWROS 500 HAWKSHEAD RD LUTHERVILLE TIMONIUM, MD 21093	389	04-13638(RDD)	7/23/2004	\$13,684.87	U	Equity Claim To Be Subordinated
ROED, ROY E. & BETTY L., JT WROS PO BOX 308 BURT, IA 50522	51	04-13638(RDD)	7/21/2004	\$8,326.00	U	Equity Claim To Be Subordinated
ROED, THOMAS & KAREN JTWROS PO BOX 179 PAULLINA, IA 51046	293	04-13638(RDD)	7/23/2004	\$20,326.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ROOSEVELT, CAROL 1520 BRIAR DRIVE BEDFORD, TX 76022	1882	04-13638(RDD)	8/20/2004	\$250.00	S	Equity Claim To Be Subordinated
ROSEMAN-WEBBER, DEBRA & LARRY, JT TEN 7915 NO 40TH STREET OMAHA, NE 68112	480	04-13638(RDD)	7/27/2004	\$5,434.73	U	Equity Claim To Be Subordinated
ROUSH, RONDA 924 GLADSTONE SHERIDAN, WY 82801	1951	04-13638(RDD)	8/27/2004	\$1,014.18	U	Equity Claim To Be Subordinated
ROVETIO, BARBARA ANN 1090 FAIRFAX AVE. BRONX, NY 10465-1501	93	04-13638(RDD)	7/22/2004	\$10,800.00	U	Equity Claim To Be Subordinated
ROZANSKI, JOSEPH M. & CAROL A. 497 EAST MAIN ST. CHICOPEE, MA 01020	717	04-13638(RDD)	8/2/2004	\$22,988.00	U	Equity Claim To Be Subordinated
ROZANSKI, JOSEPH M. & CAROL A. 497 EAST MAIN ST. CHICOPEE, MA 01020	718	04-13638(RDD)	8/2/2004	\$22,988.00	U	Equity Claim To Be Subordinated
ROZGAY, RICH 12745 READ ST OMAHA, NE 68142	377	04-13638(RDD)	7/23/2004	\$10,150.00	S	Equity Claim To Be Subordinated
RUBIN, MURIEL G. 1530 PALISADE AVE #2G FORT LEE, NJ 07024	317	04-13638(RDD)	7/23/2004	\$762.00	U	Equity Claim To Be Subordinated
RUH, ROBERT M. 30 GREEN LANE ASTON, PA 19014	1634	04-13638(RDD)	8/16/2004	\$1,000.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
RUSSELL, RUTH ANN 3003 PADDOCK PLZ, #309 OMAHA, NE 68124-2957	1391	04-13638(RDD)	8/11/2004	\$2,381.50	P	Equity Claim To Be Subordinated
RUTTEN, RAY 2422 N. 50TH STREET OMAHA, NE 68104	1257	04-13638(RDD)	8/10/2004	\$10,628.00	U	Equity Claim To Be Subordinated
RYAN, ANN 200 MARKET ST A28 LOWELL, MA 01852	944	04-13638(RDD)	8/6/2004	\$1,580.00	S	Equity Claim To Be Subordinated
SABDE, ASHUTOSH D. 9280 SENATE DR APT #1C DES PLAINES, IL 60016-4925	216	04-13638(RDD)	7/22/2004	\$2,151.00	U	Equity Claim To Be Subordinated
SAMPSON, WILLIAM L. 3219 BUELL STREET CINCINNATI, OH 45211	1479	04-13638(RDD)	8/11/2004	\$11.20	U	Equity Claim To Be Subordinated
SAMSEL, JAMES ****NO ADDRESS PROVIDED****	1131	04-13638(RDD)	8/10/2004	\$1,203.93	S	Equity Claim To Be Subordinated
SAMUEL, JOHNSON 244 E. OLYMPIC DR. YUKON, OK 73099	132	04-13638(RDD)	7/22/2004	\$1,000.00	U	Equity Claim To Be Subordinated
SARTORI, PHILIP 458 UNION AVE RUTHERFORD, NJ 07070	1328	04-13638(RDD)	8/11/2004	\$13.00	S	Equity Claim To Be Subordinated
SAVARESE, J. TODD 80 N 2ND ST PIKE SOUTHAMPTON, PA 18966	354	04-13638(RDD)	7/23/2004	\$5,000.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SCHAEDEER, WILLIAM C. 14777 SUMMER OAKS DR. WAYZATA, MN 55391	102	04-13638(RDD)	7/22/2004	\$8,800.00	U	Equity Claim To Be Subordinated
SCHIPPERS, FRANK III 2 WATERVIEW ROAD APT D-11 WEST CHESTER, PA 19380	1474	04-13638(RDD)	8/11/2004	\$30.00	U	Equity Claim To Be Subordinated
SCHMITT, DAVID J. 18320 DUPONT CIRCLE OMAHA, NE 68130	520	04-13638(RDD)	7/23/2004	\$3,000.00	P	Equity Claim To Be Subordinated
SCHMITT, WENDY S. 18320 DUPONT CIRCLE OMAHA, NE 68130	521	04-13638(RDD)	7/23/2004	\$3,000.00	P	Equity Claim To Be Subordinated
SCHMITZ, LARRY 17808 BEL AIR CIRCLE OMAHA, NE 68136	1220	04-13638(RDD)	8/10/2004	\$4,533.20	P	Equity Claim To Be Subordinated
SCHRIVER, PATRICIA, TTEE FBO F. PATRICIA SCHRIVER TRUST U/A/D 12/5/89 32679 SEAGATE DRIVE, #201 RANCHO PALOS VERDES, CA 90275-5864	1984	04-13638(RDD)	8/27/2004	\$2,070.02	U	Equity Claim To Be Subordinated
SCHWARTZ, KENNETH J. PO BOX 1343 CHEHALIS, WA 98532	584	04-13638(RDD)	7/30/2004	\$3,478.86	U	Equity Claim To Be Subordinated
SCIARRATTA, ANGELO & MARILYN JT WROS 80 PINE ST NEEDHAM, MA 02492-1019	882	04-13638(RDD)	8/6/2004	\$5,395.50	U	Equity Claim To Be Subordinated
SCIORTINO, JOSEPH & MARY 3 ASPEN CT BREWSTER, NY 10509	828	04-13638(RDD)	8/6/2004	\$3,772.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SCOTT SR, W. RUSSELL IRA FBO UFTC AS CUSTODIAN 154 BUCKSKIN DR WESTON, MA 02493	1348	04-13638(RDD)	8/11/2004	\$23,775.00	U	Equity Claim To Be Subordinated
SEDEI, BETTY R. 1250 LINCOLN STREET LONGMONT, CO 80501-3828	1985	04-13638(RDD)	8/27/2004	\$13,040.84	U	Equity Claim To Be Subordinated
SEPILENS, JOHN 6149 FULTON AVENUE VAN NUYS, CA 91401	1457	04-13638(RDD)	8/11/2004	\$2,513.70	U	Equity Claim To Be Subordinated
SERENO, FRANK H. & DIANCE M. 54 PAMELA DRIVE HOLLISTON, MA 01746-2054	1446	04-13638(RDD)	8/11/2004	\$4,000.00	U	Equity Claim To Be Subordinated
SHALABI, IDA KAMEL GHANEM 4819 W 96TH ST OAK LAWN, IL 60453	850	04-13638(RDD)	8/6/2004	\$1,000.00	U	Equity Claim To Be Subordinated
SIA, DAVID 119 PROSPECT ST PARAMUS, NJ 07652	805	04-13638(RDD)	8/6/2004	\$3,800.00	U	Equity Claim To Be Subordinated
SIEBRASSE, DIANNE 4112 27TH AVE S MINNEAPOLIS, MN 55406	234	04-13638(RDD)	7/22/2004	\$500.00	S	Equity Claim To Be Subordinated
SILVER, LEE M. & SUSAN R. JOINT TENANTS 24 ANDREWS LANE PRINCETON, NJ 08540	1113	04-13638(RDD)	8/10/2004	\$4,331.25	U	Equity Claim To Be Subordinated
SILVESTRO, CARLO D. 1739 OLDMILL ROAD MERRICK, NY 11566	1665	04-13638(RDD)	8/16/2004	\$2,469.95	P	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SIMERVILLE, LESTER T. SR. 590 SPRING HILL DRIVE CLEVELAND, TN 37312-5073	1850	04-13638(RDD)	8/16/2004	\$43,464.00	S	Equity Claim To Be Subordinated
SIMMONS, GREG 692 PETERSON RD MUSKEGON, MI 49445	1333	04-13638(RDD)	8/11/2004	\$1,110.00	U	Equity Claim To Be Subordinated
SIRVAITIS, ALGIS 880 E. 185 STREET CLEVELAND, OH 44119	1117	04-13638(RDD)	8/10/2004	\$25,747.00	S	Equity Claim To Be Subordinated
SJULIN, BARBARA 806 PAGE SHENANDOAH, IA 51601	239	04-13638(RDD)	7/22/2004	\$580.00	U	Equity Claim To Be Subordinated
SLOUP, HARVEY 3229 S. 91ST STREET OMAHA, NE 68124-2901	1262	04-13638(RDD)	8/10/2004	\$13,923.05	U	Equity Claim To Be Subordinated
SMITH, ALAN 3416 HEWLETT AVE MERRICK, NY 11566	385	04-13638(RDD)	7/23/2004	\$28,861.00	U	Equity Claim To Be Subordinated
SMITH, ALAN & BRIAN 3416 HEWLETT AVE MERRICK, NY 11566	383	04-13638(RDD)	7/23/2004	\$11,723.00	U	Equity Claim To Be Subordinated
SMITH, ALAN & TYLER 3416 HEWLETT AVE MERRICK, NY 11566	384	04-13638(RDD)	7/23/2004	\$5,922.80	U	Equity Claim To Be Subordinated
SMITH, HILDI & ALAN 3416 HEWLETT AVE MERRICK, NY 11566	382	04-13638(RDD)	7/23/2004	\$18,251.20	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SMITH, HILDIGARDIS 3416 HEWLETT AVE MERRICK, NY 11566	386	04-13638(RDD)	7/23/2004	\$5,821.20	U	Equity Claim To Be Subordinated
SMITH, JACK WOMACK 20191 E. COUNTRY CLUB DRIVE #2706 AVENTURA, FL 33180	1123	04-13638(RDD)	8/10/2004	\$5,888.00	U	Equity Claim To Be Subordinated
SMITH, RAY L. 3302 MONTE DR. ALQUIPPA, PA 15001	145	04-13638(RDD)	7/22/2004	\$1,112.99	U	Equity Claim To Be Subordinated
SMITH, ROY L. & JOSEPHINE A. 1063 BETHEL HILL ROAD SHICKSHINNY, PA 18655-3703	412	04-13638(RDD)	7/27/2004	\$3,959.09	S	Equity Claim To Be Subordinated
SMITROVICH, WILLIAM CUSTODIAN ALEXANDER JOHN SMITROVICH UGMA 3512 CROWNRIDGE DR.	721	04-13638(RDD)	8/2/2004	\$9,477.38	U	Equity Claim To Be Subordinated
SMITROVICH, WILLIAM CUSTODIAN ALEXANDER JOHN SMITROVICH UGMA 3512 CROWNRIDGE DR. SHERMAN OAKS, CA 91403	725	04-13638(RDD)	8/2/2004	\$9,477.38	U	Equity Claim To Be Subordinated
SORTER, PETER F. 150 WESTEND AVE NEW YORK, NY 10023	372	04-13638(RDD)	7/23/2004	\$6,900.00	U	Equity Claim To Be Subordinated
SPACH, AMY KRIVITZKY & JAMES 7527 SUNNYWOOD LN LOS ANGELES, CA 90046	483	04-13638(RDD)	7/23/2004	\$5,000.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SPEECE-LEWIS INC. SUITE 4 3534 S 48TH ST LINCOLN, NE 68506-6425	553	04-13638(RDD)	7/30/2004	\$8,100.00	U	Equity Claim To Be Subordinated
SPENCER, PHILLIP C/F ANDREW TIMAN SPENCER UNEUTMA 10003 S 176TH ST OMAHA, NE 68136-1946	814	04-13638(RDD)	8/6/2004	\$4,268.95	U	Equity Claim To Be Subordinated
STANCIU, AMANDA E. 118 FORSYTHE LN DEKALB, IL 60115	982	04-13638(RDD)	8/6/2004	\$4,329.86	U	Equity Claim To Be Subordinated
STEARNS, DIANE H. 231 EAST 76TH STREET NEW YORK, NY 10021-2134	98	04-13638(RDD)	7/22/2004	\$2,000.00	U	Equity Claim To Be Subordinated
STELLON, ROMANO G. 561 COLONIAL RD. WESTWOOD, NJ 07675-6166	143	04-13638(RDD)	7/22/2004	\$6,940.10	U	Equity Claim To Be Subordinated
STERN, JOAN O. 160 EAST 88TH STREET, APT. #4F NEW YORK, NY 10128-2218	1917	04-13638(RDD)	8/23/2004	\$7,038.99	U	Equity Claim To Be Subordinated
STETS, PAUL & NHUNG 205 HANOVER PL STERLING, VA 20164-3624	364	04-13638(RDD)	7/23/2004	\$260.00	S	Equity Claim To Be Subordinated
STOLER, ALAN & KIMBERLY JT TEN 800 N HAPPY HOLLOW BLVD OMAHA, NE 68132	1803	04-13638(RDD)	8/16/2004	\$25,000.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
STOUT, JAMES J. AS TRUSTEE FOR JOSEPHIE STOUT JAMES STOUT LIVING TRUST ****NO ADDERSS PROVIDED****	1573	04-13638(RDD)	8/16/2004	\$4,925.00	U	Equity Claim To Be Subordinated
STRACK, FALLON V. H. CUST MATHEW E STRACK UNDER THE WI UNIF TRANSFER TO MINOR ACT N7250 LAKE HILLS DR BEAVER DAM, WI 53916	1365	04-13638(RDD)	8/11/2004	\$168.78	U	Equity Claim To Be Subordinated
STRACK, FALLON VH N7250 LAKE HILLS DR BEAVER DAM, WI 53916	1366	04-13638(RDD)	8/11/2004	\$775.80	U	Equity Claim To Be Subordinated
SUBY, LEON W. & SHIRLEY 46 MISSION DRIVE MASON CITY, IA 50401	1458	04-13638(RDD)	8/11/2004	\$4,927.95	U	Equity Claim To Be Subordinated
SUMMERS, JAMES J. 305 89TH STREET APARTMENT A-1 BROOKLYN, NY 11209	187	04-13638(RDD)	7/22/2004	\$748.44	S	Equity Claim To Be Subordinated
SUN, GEORGE C. PO BOX 660103 ARCADIA, CA 91066-0103	866	04-13638(RDD)	8/6/2004	\$12,000.00	P	Equity Claim To Be Subordinated
SZABO, SANDRA PO BOX 678 SPRINGTOWN, PA 18081-0000	269	04-13638(RDD)	7/22/2004	\$1,638.63	U	Equity Claim To Be Subordinated
TANMAN, ARMAN 5324 SHERRILL AVE CHEVY CHASE, MD 20815	484	04-13638(RDD)	7/23/2004	\$13,125.00	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TEJEDA, ENRIQUE F. RIVAS 5400 CRITTENDEN ST OAKLAND, CA 94601	549	04-13638(RDD)	7/30/2004	\$4,753.00	P	Equity Claim To Be Subordinated
TETZLAFF, JONATHAN & LINDA 33 OLD SCHOOLHOUSE RD ASBURY, NJ 08802	1958	04-13638(RDD)	8/27/2004	\$21,336.21	U	Equity Claim To Be Subordinated
THE 19TH HOLE INVESTMENT CLUB JOSEPH LOBRUTTO 5515 AVE I BROOKLYN, NY 11234	347	04-13638(RDD)	7/23/2004	\$2,211.23	U	Equity Claim To Be Subordinated
THE STOCKTON LIV TST UA DTD 11-27-90 ROSELINE & CONSTANT NOBLE STOCKTON TR 209 19TH ST PACIFIC GROVE, CA 93950-3305	537	04-13638(RDD)	7/29/2004	\$10,713.25	P	Equity Claim To Be Subordinated
THOMAS, RAJU 2309 MASTERS RD CARLSBAD, CA 92008	877	04-13638(RDD)	8/6/2004	\$20,000.00	U	Equity Claim To Be Subordinated
THOMPSON, HELENE 428 IROQUOIS ST EMMAUS, PA 18049	1073	04-13638(RDD)	8/10/2004	\$5,679.00	U	Equity Claim To Be Subordinated
THOMPSON, RICHARD C. CG SEP IRA 344 W. MOUNTAIN VIEW DRIVE SHERIDAN, WY 82801-3227	1982	04-13638(RDD)	8/27/2004	\$51,710.00	U	Equity Claim To Be Subordinated
TINNER, MARILYN S. 340 HILL ST SUGAR NUTCH, PA 18076	1782	04-13638(RDD)	8/16/2004	\$36.00	U	Equity Claim To Be Subordinated
TOBON, NORA ELENA 28 HERITAGE PATH MILLIS, MA 02054	1527	04-13638(RDD)	8/12/2004	\$11,300.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TOUZARD, E.R. P.O. BOX 740-185 REGO PARK, NY 11374	699	04-13638(RDD)	7/30/2004	\$4,419.00	U	Equity Claim To Be Subordinated
TRUE, CONRAD L. 70 MARIPOSA DR, UNIT A LAKE HAVASU CITY, AZ 86403	845	04-13638(RDD)	8/6/2004	\$117,601.04	U	Equity Claim To Be Subordinated
TRUSH, GLEN & LINDA JT WROS 8824 RISING SUN AVE PHILADELPHIA, PA 19115	273	04-13638(RDD)	7/22/2004	\$931,975.00	U	Equity Claim To Be Subordinated
TURDIK, DAVID J. & BARBARA A. 3723 MASON ST. OMAHA, NE 68105	636	04-13638(RDD)	7/30/2004	\$6,042.44	U	Equity Claim To Be Subordinated
UEHLING, CARL & SANDRA FLOTTE 15 GREENBRIAR CIRCLE NEWTOWN, PA 18940	189	04-13638(RDD)	7/22/2004	\$23,800.35	U	Equity Claim To Be Subordinated
UGLIUZZA, ADAM S. TRUST LOUIS & KAREN UGLIUZZA TTEE U/A DTD 12-20-2000 RD 1 BOX 40A STEVENSVILLE, PA 18845-9723	569	04-13638(RDD)	7/30/2004	\$36,510.00	U	Equity Claim To Be Subordinated
UGLIUZZA, LOUIS & KAREN RD #1 BOX 40A STEVENSVILLE, PA 18845-9723	489	04-13638(RDD)	7/23/2004	\$112,830.00	U	Equity Claim To Be Subordinated
UGLIUZZA, NICHOLAS M. TRUST LOUIS C. & KAREN L. UGLIUZZO TTRR U/A DTD 12-20- 00 RD #1 BOX 40A STEVENSVILLE, PA 18845-9723	488	04-13638(RDD)	7/23/2004	\$36,510.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
UNDERWOOD, DAVE & MARYLIN 1820 S 175TH AVE. OMAHA, NE 68130-2868	465	04-13638(RDD)	7/27/2004	\$4,793.40	U	Equity Claim To Be Subordinated
UTTERBACK, DEBRA & MAX 5840 BRANDON HILL LOOP HAYMARKET, VA 20169	1405	04-13638(RDD)	8/11/2004	\$19,755.85	U	Equity Claim To Be Subordinated
VAGLIO, STEPHANIE 32 GALCER DR VINCENTOWN, NJ 08088	1916	04-13638(RDD)	8/20/2004	\$2,362.50	U	Equity Claim To Be Subordinated
VAN TRINH, JOHN 4214 SUNRISE CREEK SAN ANTONIO, TX 78244	959	04-13638(RDD)	8/6/2004	\$3,500.00	U	Equity Claim To Be Subordinated
VANDER BOON, RANDALL J. 2250 ELMER DRIVE N.E. GRAND RAPIDS, MI 49525	1188	04-13638(RDD)	8/10/2004	\$15,918.00	U	Equity Claim To Be Subordinated
VEKSLEZ, ANATOLY 197 RUES LANE EAST BRUNSWICK, NJ 08816	1155	04-13638(RDD)	8/10/2004	\$1,542.10	U	Equity Claim To Be Subordinated
VELIZ, YURISAN 927 ROOSEVELT ST 2ND FLOOR ELIZABETH, NJ 07202	1377	04-13638(RDD)	8/11/2004	\$986.85	U	Equity Claim To Be Subordinated
VIGNOLA, MICHAEL F. IRA ACCT 12484 DEER RIDGE RD CULPEPER, VA 22701	219	04-13638(RDD)	7/22/2004	\$8,639.00	U	Equity Claim To Be Subordinated
VINOLAS, JOSE LUIS P.O. BOX 24096 OMAHA, NE 68124	459	04-13638(RDD)	7/27/2004	\$2,790.03	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
VISCANSI, MARK J. AND CASSANDRA JT TEN 2907 HAMBURG STREET SCHENECTADY, NY 12303	1487	04-13638(RDD)	8/11/2004	\$3,341.00	U	Equity Claim To Be Subordinated
VOLLARO, FRANK 8500 E. SOUTHERN AVE. #55 MESA, AZ 85208	693	04-13638(RDD)	7/26/2004	\$265.85	U	Equity Claim To Be Subordinated
WAGLLER, NEIL 9811 CINNAMON DRIVE OMAHA, NE 68136	87	04-13638(RDD)	7/22/2004	\$100.00	S	Equity Claim To Be Subordinated
WALDSHUTZ, GERHARD C/O GRAF REPETTI GRACE BUILDING 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	1594	04-13638(RDD)	8/16/2004	\$13,805.00	U	Equity Claim To Be Subordinated
WALLACE, YVETTE C. 40 JACKSON ST NUTLEY, NJ 07110	975	04-13638(RDD)	8/6/2004	\$150.00	U	Equity Claim To Be Subordinated
WEIL, SEAN & VIRGINIA 11 THOMAS PL VALHALLA, NY 10595	1307	04-13638(RDD)	8/11/2004	\$6,452.50	U	Equity Claim To Be Subordinated
WEISS, THEODORE & JUDITH JTEN 1277 E. 26TH STREET BROOKLYN, NY 11210-4618	1224	04-13638(RDD)	8/10/2004	\$7,540.69	U	Equity Claim To Be Subordinated
WEISSMAN, MURRAY & HELEN J. 23 ARLENE DRIVE BRENTWOOD, NY 11717	1881	04-13638(RDD)	8/20/2004	\$525.00	P	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated**Exhibit B - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WENZEL, THOR OTTO WENZEL PROGRAMMING SERVICES ORP 12458 BLUEBERRY WOOD CIR E. JACKSONVILLE, FL 32258	162	04-13638(RDD)	7/22/2004	\$1,019.95	U	Equity Claim To Be Subordinated
WETZELER, KRISTIN M IRA DLJSC CUSTODIAN 720 7TH STREET SPIRIT LAKE, IA 51360-1410	1168	04-13638(RDD)	8/10/2004	\$9,704.00	U	Equity Claim To Be Subordinated
WILBANK, BARRY 112 KILDARE LN ASTON, PA 19014	556	04-13638(RDD)	7/30/2004	\$9,355.52	U	Equity Claim To Be Subordinated
WILKE CONTRACTING CORPORATION 27705 115TH ROAD KEARNEY, NE 68845	1151	04-13638(RDD)	8/10/2004	\$10,692.50	U	Equity Claim To Be Subordinated
WILLIAMS, JOEY L. & CONNIE L. 4 UPPER PRAIRIE DOG TRAIL BANNER, WY 82832-9733	1979	04-13638(RDD)	8/27/2004	\$2,484.58	U	Equity Claim To Be Subordinated
WILSON, RONALD L. 2309 W ECHO LN PHOENIX, AZ 85027	231	04-13638(RDD)	7/22/2004	\$5,313.00	U	Equity Claim To Be Subordinated
WINGERTER, JOSEPH G. 19212 E. CLEAR CREEK DRIVE PARKER, CO 80134	1899	04-13638(RDD)	8/20/2004	\$6,000.00	U	Equity Claim To Be Subordinated
WINTER, DOROTHY 165 W END AVE NEW YORK, NY 10023-5503	29	04-13638(RDD)	7/9/2004	\$5,000.00	U	Equity Claim To Be Subordinated
WOLFE, JERRY PSC 118 BOX 192 APO, AE 09137	789	04-13638(RDD)	8/6/2004	\$5,000.00	U	Equity Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WOMEN'S INVESTMENT PARTNERSHIP C/O LINDA MARSHALL 197 SW PINE VALLEY RD LAKE OSWEGO, OR 97034	485	04-13638(RDD)	7/23/2004	\$619.95	U	Equity Claim To Be Subordinated
WOOD, ESTATE OF JAMES W. C/O HOEGEN HOEGEN & KELLEY LLP 152 SOUTH FRANKLIN ST WILKES-BARRE, PA 18701	868	04-13638(RDD)	8/6/2004	\$1,025.49	U	Equity Claim To Be Subordinated
WORRELL, CHARLES B. 4008 POWELL ROAD BROOKHAVEN, PA 19015	1635	04-13638(RDD)	8/16/2004	\$1,000.00	U	Equity Claim To Be Subordinated
WOZNIAK, LUKE D. 46 DAVID TRL SHERIDAN, WY 82801-6024	1986	04-13638(RDD)	8/27/2004	\$2,714.51	U	Equity Claim To Be Subordinated
WRIGHT, DALE & NORMA 893 CHASE RD SHAVERTOWN, PA 18708-9656	784	04-13638(RDD)	8/6/2004	\$6,730.00	U	Equity Claim To Be Subordinated
WYATT, C. JAMES 1310 CEDON AVE SHERIDAN, WY 82801	1980	04-13638(RDD)	8/27/2004	\$10,302.11	U	Equity Claim To Be Subordinated
YELICK, RONALD D. AND/OR DORY M. 4675 EASLEY ROAD GOLDEN, CO 80403-1601	1859	04-13638(RDD)	8/20/2004	\$3,683.00	U	Equity Claim To Be Subordinated
YOUNG, KAREN S., CUSTODIAN AUSTIN J. DRUMMOND 35251 SAN PABLO DR. YUCAIPA, CA 92399	74	04-13638(RDD)	7/22/2004	\$221.00	U	Equity Claim To Be Subordinated
YURKAVAQU, THERESA & RONALD JT TEN 37 CHARLES STREET ASHLEY, PA 18706	1237	04-13638(RDD)	8/10/2004	\$5,195.08	U	Equity Claim To Be Subordinated

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Securities Claims To Be Subordinated

Exhibit B - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ZACHARY, KAREN 7 COLONIAL ACRES WYOMING, PA 18644	801	04-13638(RDD)	8/6/2004	\$25,500.00	U	Equity Claim To Be Subordinated
ZACHARY, SAMUEL P. & LORRAINE, JTWROS 7 COLONIAL ACRES WYOMING, PA 18644	739	04-13638(RDD)	7/30/2004	\$101,353.29	U	Equity Claim To Be Subordinated
ZEPLIN, DOROTHY TTEE 1455 S. 123RD STREET OMAHA, NE 68144-1417	457	04-13638(RDD)	7/27/2004	\$846.50	U	Equity Claim To Be Subordinated
ZEPLIN, LOWELL TTEE 1455 S. 123RD OMAHA, NE 68144-1417	460	04-13638(RDD)	7/27/2004	\$4,490.45	U	Equity Claim To Be Subordinated
ZHEN DE SHI 1801 GOWEY AVE. #326 EL MONTE, CA 91732-3376	479	04-13638(RDD)	7/27/2004	\$1,122.00	U	Equity Claim To Be Subordinated
ZINN, SILVIA 12 MELLERT RD WOODSTOCK, NY 12498	900	04-13638(RDD)	8/6/2004	\$5,981.00	U	Equity Claim To Be Subordinated
TOTALS:	493			\$5,488,154.31		

- END OF EXHIBIT -

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ABSHIRE, JOHN D. JR 643 HUG NECK ROAD HERTFORD, NC 27944	1829	04-13638(RDD)	8/2/2004	\$681.63	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ADDONIZIO, LOUISE C. 7 POWDER HORN DR. MORRISTOWN, NJ 07960	1944	04-13638(RDD)	8/25/2004	\$3,356.30	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ADDORSIO, JOANNE 395 ASHFORD AVE DOBBS FERRY, NY 10522	1697	04-13638(RDD)	8/16/2004	\$2,300.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
AFZAL, MOHAMMAD & BEGUM, ZULEKHA JT TEN 99-21 43RD AVENUE APT 1F CORONA, NY 11368	1267	04-13638(RDD)	8/9/2004	\$11,958.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ALAJBEGU, REZEAR & REMZI JT WROS 885 HYLAND BLVD. STATEN ISLAND, NY 10305-2020	1171	04-13638(RDD)	8/10/2004	\$13,542.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ALAM, RASHEED 7210 STONEMAN ROAD RICHMOND, VA 23228	410	04-13638(RDD)	7/27/2004	\$3,640.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ALLEN, DON TTEE D. ALLEN BROTHERS INC PSP P.O. BOX 900 GLENMOORE, PA 19343	1996	04-13638(RDD)	9/1/2004	\$14,670.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ALLEN, WILLIAM B. 6 ROSEMONT AVENUE LAMBEETVILLE, NJ	450	04-13638(RDD)	7/27/2004	\$58.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ALSPAUGH, VIRGINIA 2235 LINWOOD ST SAN DIEGO, CA 92110	376	04-13638(RDD)	7/23/2004	\$5.72	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
AMELLA, BONNIDELL & GIOVANNI 841 MAIN ST FREELAND, PA 18224	517	04-13638(RDD)	7/26/2004	\$1,949.75	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
AMERITRADE PO BOX 2760 OMAHA, NE 68103-2760	1067	04-13638(RDD)	8/10/2004	\$896.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ANDIO, JANETTE & JON CANADAY JT TEN 3552 COSMOS ST PALM BEACH GARDENS, FL 33410-5641	1048	04-13638(RDD)	8/10/2004	\$17.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ANNUNZIATO, VINCENT 3 SHERWOOD RD GLEN COVE, NY 11542-1518	1010	04-13638(RDD)	8/6/2004	\$29,312.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ANTONELLO, AL JR. & VICTORIA AL ATONELLO SR. 172 RIVER STREET PITTSTON, PA 18640	1241	04-13638(RDD)	8/10/2004	\$4,758.40	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ANTONELLO, VICTORIA & LENZA, JOSEPH J. 172 RIVER ST PITTSTON, PA 18640	1242	04-13638(RDD)	8/10/2004	\$5,229.66	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ARONSON, ROBERT & JOAN JTWROS 25 JANA DR DAYTONA BEACH, FL 32127	305	04-13638(RDD)	7/23/2004	\$2,243.04	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ATHERTON, IRVING SEGREGATED ROLLOVER IRA RBC DAIN RAUCHUS CUST 12 CHESTER PL BRONXVILLE, NY 10708	1299	04-13638(RDD)	8/11/2004	\$28,619.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
AUSTER, DOUGLAS 23489 LYMAN BLVD. SHAKER HEIGHTS, OH 44122	1623	04-13638(RDD)	8/16/2004	\$4,658.57	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BACCARI, JANET ANN TTEE OR SUCC JANET ANN BACCARI FUNNEL TR 9475 PAULINE ST OMAHA, NE 68124-3838	1903	04-13638(RDD)	8/20/2004	\$11,925.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BACKHAUS, CYNTHIA A. 4660 S IDALIA ST AURORA, CO 80015-1406	1742	04-13638(RDD)	8/16/2004	\$21,936.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BADER, HYMAN 75-02 173 RD. STREET FRESH MEADOWS, NY 11366	660	04-13638(RDD)	7/30/2004	\$9,191.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BADT, LUCIA G. 6 OLD GLEN RD MORRISTOWN, NJ 07960	2011	04-13638(RDD)	8/30/2004	\$4,822.69	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BAILEY, HOWARD C. 1698 FULLING MILL RD LANGHORNE, PA 19047	1068	04-13638(RDD)	8/10/2004	\$2,164.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BALABAN, JEAN 34 MIDWAY RD. SPRING VALLEY, NY 10977	677	04-13638(RDD)	7/30/2004	\$1,522.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BARBARIA, MARGO S. 445 E 80TH ST APT 12E NEW YORK, NY 10021	1053	04-13638(RDD)	8/10/2004	\$2,916.69	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BARRETT, WILLIAM F. 663 SALISBURY STREET HOLDEN, MA 01520	1154	04-13638(RDD)	8/10/2004	\$4,266.36	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BARTON, ADAM K. 7196 124TH AVE HOLLAND, MI 49424	1933	04-13638(RDD)	8/23/2004	\$160.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BASILE, LAURIE & ROBERT 61 TIMBER RIDGE DR COMMACK, NY 11725	1715	04-13638(RDD)	8/16/2004	\$5,736.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BAVITZ, HENRY A & VIOLA A 1711 HWY 17 S BOX 693 OCEANSIDE VLG MYRTLE BEACH, SC 29575	785	04-13638(RDD)	8/6/2004	\$2,372.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BEASLEY, JULIE 3789 TARRINGTON PLACE WHITE PLAINS, MD 20695	1599	04-13638(RDD)	8/16/2004	\$816.44	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BEDA, MICHAEL F. 6036 S. 72 EAST AVE. TULSA, OK 74145-9218	685	04-13638(RDD)	7/23/2004	\$34,000.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BELLER, TERRY 605 HILLSIDE DR LINDSAY, NE 68644	294	04-13638(RDD)	7/23/2004	\$2,940.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BERCHENKO, MARTIN 81-28 252 ST BELLEROSE, NY 11426	1091	04-13638(RDD)	8/10/2004	\$25,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BERG, DANIEL R. 65 DANVILLE DR PRINCETON JUNCTION, NJ 08550	510	04-13638(RDD)	7/30/2004	\$2,317.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BERG, MATTHEW 15 WYNDHAM COURT BORDENTOWN, NJ 08505	72	04-13638(RDD)	7/22/2004	\$1,150.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BERGER, KENNETH 2175 SE HEALTHWOOD CIRCLE PORT SAINT LUCIE, FL 34952	79	04-13638(RDD)	7/22/2004	\$283.35	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BERKHEIMER, MARK S. & KAREN D. 1425 MEMORY LN CHAMBERSBURG, PA 17201	946	04-13638(RDD)	8/6/2004	\$994.47	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BERKMAN, LAURIE 4 HYDR RIDGE ROAD WESTON, CT 06883	1897	04-13638(RDD)	8/20/2004	\$6,037.77	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BERKOWITZ, STEVEN 812 TENYCK CT. HILLSBOROUGH, NJ 08844-3424	1925	04-13638(RDD)	8/23/2004	\$9,504.49	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BERNS, ROBERT 400 BEACH RD APT 203 TEQUESTA, FL 33469-2806	1084	04-13638(RDD)	8/10/2004	\$15,105.63	K	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BERSOT, JAMES D. & MARTHA S. 1113 UTE TRAIL GEORGETOWN, KY 40324-1147	1480	04-13638(RDD)	8/11/2004	\$9,187.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BESWICK, ELIZABETH 705 3RD ST NORTH VERSAILLES, PA 15137	1712	04-13638(RDD)	8/16/2004	\$17,761.63	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BHAT, VASANTH & POORNIMA 106 ROSEMARY LANE LAKE JACKSON, TX 77566	1112	04-13638(RDD)	8/10/2004	\$3,800.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BIANCANIELLO, FRANK & CHRISTOPHER 37-11 BROADWAY ASTORIA, NY 11103	124	04-13638(RDD)	7/22/2004	\$1,494.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BIANCANIELLO, MARGARET & FRANK 37-11 BROADWAY LONG ISLAND, NY 11103	128	04-13638(RDD)	7/22/2004	\$499.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BIFULCO, PATRICIA 67 MAPLEWOOD ROAD HUNTINGTON STATION, NY 11746	159	04-13638(RDD)	7/22/2004	\$28,570.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BIRGENHEIER, ROBERT & OMA JT TEN 424 S MAIN ST SHERIDAN, WY 82801	1710	04-13638(RDD)	8/16/2004	\$1,607.73	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BIZUB, PATRICIA 8 LOIS DRIVE CHEEKTOWAGA, NY 14227	1662	04-13638(RDD)	8/16/2004	\$392.88	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BLACK, LESTER & BARBARA 118 CHURCH ST ALVA, OK 73717	328	04-13638(RDD)	7/23/2004	\$124.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BLACKMAR, RANDALL N. 12106 HUNTERS WHOP CT CHARLOTTE, NC 28269	309	04-13638(RDD)	7/23/2004	\$1,159.38	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BLEAKWEY, ARTHUR F. 503 BROAD ST. WEYMOUTH, MA 02188	642	04-13638(RDD)	7/30/2004	\$4,305.00	K	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BLUM, HERBERT & UNA JEAN TRUST C/O BARBARA LOHR VAN SANT ATTORNEY AT LAW 7777 "L" STREET OMAHA, NE 68127	1103	04-13638(RDD)	8/10/2004	\$4,297.89	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BLUM, HERBERT & UNA JEAN TRUST C/O BARBARA LOHR VAN SANT ATTORNEY AT LAW 7777 "L" ST OMAHA, NE 68127	1824	04-13638(RDD)	8/10/2004	\$5,876.80	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BOUTIBA, KARIM 31 PATTERSON RD LEXINGTON, MA 02421	307	04-13638(RDD)	7/23/2004	\$11,342.96	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BOYANOWSKI, STEVEN A. RR 2 BOX 401 MEHOOPANY, PA 18629-9692	1583	04-13638(RDD)	8/16/2004	\$225.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BOYD, ROSEMARY 10212 1ST PL W EVERETT, WA 98204-3947	286	04-13638(RDD)	7/22/2004	\$6,500.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BRANTLEY, WENDELL EARL & DONNA JEAN TTEE RV LV TR UAD 6-15-99 142 DUDALA WAY LOUDON, TN 37774	632	04-13638(RDD)	7/30/2004	\$8,017.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BRAVO, LUIS 11 SPRUCE CT. PACIFICA, CA 94044-3650	708	04-13638(RDD)	7/30/2004	\$350.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BRIMER, GERTRUDE 9587 WELDON CIRCLE APT B212 TAMARAC, FL 33321-0943	899	04-13638(RDD)	8/6/2004	\$2,175.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BROUGHTON, DON 5104 WATKINS RD WENDELL, NC 27591	609	04-13638(RDD)	7/23/2004	\$463.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BROWN, ALAN 688 CYPRESS PT. DR. EGG HARBOR CITY, NJ 08215	966	04-13638(RDD)	8/6/2004	\$2,000.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BRUCCULERI, JOSEPH 265 KOHR RD KINGS PARK, NY 11754	359	04-13638(RDD)	7/23/2004	\$3,737.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BRUCCULERI, JOSEPH 265 KOHR RD KINGS PARK, NY 11754	1627	04-13638(RDD)	8/16/2004	\$3,797.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BRUM, BERTHA M. 29 JANE LANE BRISTOL, RI 02809	1644	04-13638(RDD)	8/16/2004	\$1,955.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BRUM, EDWARD & BERTHA 29 JANE LANE BRISTOL, RI 02809	1643	04-13638(RDD)	8/16/2004	\$1,803.94	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BU, NAI PING 87 JAMESON AVE #805 TORONTO, ON M6K 2W8	759	04-13638(RDD)	8/6/2004	\$575.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BUCKLEY, HOWARD 8620 SOUTH TROPICAL TR MERRITT ISLAND, FL 32952	1845	04-13638(RDD)	8/18/2004	\$3,058.15	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BULL, THOMAS D. 5896 SHADY LANE NAZARETH, PA 18064	1522	04-13638(RDD)	8/12/2004	\$52.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BULLOCK, CAROL PO BOX 1833 SHAVERTOWN, PA 18708	550	04-13638(RDD)	7/30/2004	\$5,220.84	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BULLOCK, CHRISTEL 4935-C TOWER ROAD GREENSBORO, NC 27410	1238	04-13638(RDD)	8/10/2004	\$2,306.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BULLOCK, WILLARD C. PO BOX 1833 SHAVERTOWN, PA 18708	578	04-13638(RDD)	7/23/2004	\$7,674.39	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BUNKER, FREDERICK 8 RUSKIM RD FAIR LAWN, NJ 07410	1308	04-13638(RDD)	8/11/2004	\$5,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BUONAUGURIO, ANGELA TTEE STEVEN BUONAUGURIO IRREV. TRUST 2205 N. ARBOR VISTA DRIVE TUCSON, AZ 85749	1268	04-13638(RDD)	8/9/2004	\$7,295.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BURGHART, CLINTON 410 N BROOK FOREST RD DERBY, KS 67037	261	04-13638(RDD)	7/22/2004	\$38.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BURNS, SETH 1690 CAPERWOOD LN SIMI VALLEY, CA 93065	365	04-13638(RDD)	7/23/2004	\$744.98	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BUSHNELL, SANDRA S. 5 MARTINS LN BERWYN, PA 19312	1733	04-13638(RDD)	8/16/2004	\$2,937.18	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BUSSARD, CLARK E. 7 HOLLY DR NORTHFIELD, NJ 08225	773	04-13638(RDD)	8/6/2004	\$1,532.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
BYSTRAK, LINDA & J. HENRY 1 GHOST PONY RD BERKELEY HEIGHTS, NJ 07922	558	04-13638(RDD)	7/30/2004	\$4,749.43	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
C.E. PETE & PATRICIA KOPPIN TTEES FBO C.E. PETE & PATRICIA L. KOPPIN TRUST DTD 2-9-90 1120 D.W. 18TH STO S. NEWTON, IA 50208	362	04-13638(RDD)	7/23/2004	\$2,500.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CABIN, JOAN 46 O'CONNOR CIRCLE WEST ORANGE, NJ 07052	435	04-13638(RDD)	7/27/2004	\$2,600.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CAMMANN, CHERYL ANNE 1772 WHITTIER STREET RAHWAY, NJ 07065	1655	04-13638(RDD)	8/16/2004	\$1,537.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CAMPBELL, BRADLEY & JEFFREY 14 SHADY LN COUNCIL BLUFFS, IA 51503	1056	04-13638(RDD)	8/10/2004	\$1,472.56	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CANFIELD, JOHN A. & JILL M. 1701 HURLINGHAM CT. VIRGINIA BEACH, VA 23454-1173	650	04-13638(RDD)	7/30/2004	\$1,448.30	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CAPELLA, MANUEL 1836 BOWERS AVE SANTA CLARA, CA 95051	519	04-13638(RDD)	7/23/2004	\$868.99	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CARANESE, PETER 750 67TH ST BROOKLYN, NY 11220-521	1905	04-13638(RDD)	8/20/2004	\$24,364.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CARLOS Q. REED REVOCABLE TRUST, THE 16 WESTWOOD ROAD LEXINGTON, MA 02420	1207	04-13638(RDD)	8/10/2004	\$404.96	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CARPENTER, JOHN T. 500 S 18TH STREET STE 510 OMAHA, NE 68102	441	04-13638(RDD)	7/27/2004	\$39,507.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CARPENTER, MARY V. 500 S. 18TH STREET STE 510 OMAHA, NE 68102	440	04-13638(RDD)	7/27/2004	\$14,530.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CARROLL, DAVID B. 7152 HARVEST HILLS DR. LA VISTA, NE 68128	697	04-13638(RDD)	7/30/2004	\$1,624.61	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CARROLL, JAMES M. 13917 ARBOR STREET OMAHA, NE 68144	1541	04-13638(RDD)	8/12/2004	\$1,489.98	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CARTER, DONNIE R. P.O. BOX 110 NETTLETON, MS 38858	1883	04-13638(RDD)	8/20/2004	\$1,021.88	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CASHEL, LEMINA 341 W 24TH ST APT 20B NEW YORK, NY 10011-1542	302	04-13638(RDD)	7/23/2004	\$3,656.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHAN PTER, PUI SHAN 239 LEXINGTON AVENUE EAST LANSDOWNE, PA 19050	1872	04-13638(RDD)	8/20/2004	\$54.20	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHANG, GARY 2066 24 AVE SAN FRANCISCO, CA 94116	547	04-13638(RDD)	7/30/2004	\$1,447.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHANG, LU 13719 MOUNT PROSPECT DR ROCKVILLE, MD 20850	831	04-13638(RDD)	8/6/2004	\$2,372.49	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHAPNICK, MICHAEL A. 20 FOX MEADOW RD SCARSDALE, NY 10583	1755	04-13638(RDD)	8/16/2004	\$48,800.12	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CHEN, JIAN & JIEHUA ZHOU 10676 SENDA ACUARIO SAN DIEGO, CA 92130	296	04-13638(RDD)	7/23/2004	\$1,988.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHILD, SCOTT M. & SIMONE PHAN-THANH, TTEES S&S TRUST 1500 E. WARRENST #140 SANTA ANA, CA 92705	624	04-13638(RDD)	7/30/2004	\$850.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHIROUX, VIRGINIA M. & GABRIEL H. JTWROS 384 ROBERTS DRIVE SOMERDALE, NJ 08083-2543	1251	04-13638(RDD)	8/10/2004	\$890.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHIU, DOROTHY 750 67TH ST BROOKLYN, NY 11220	1904	04-13638(RDD)	8/20/2004	\$191.99	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHOW, WAI & PAUL 28 WESTGATE RD FRAMINGHAM, MA 01701	1766	04-13638(RDD)	8/16/2004	\$504.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHRIST, KAREN & MICHAEL 2173 WASHINGTON AVE FL 2 NORTHAMPTON, PA 18067-1217	1769	04-13638(RDD)	8/16/2004	\$10.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CHUNG, GREGORY 380 2ND ST APT 1 JERSEY CITY, NJ 07302	1713	04-13638(RDD)	8/16/2004	\$2,010.15	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CLAYDON, DAVID J. LYNTON HOUSE 24 HIGH ROAD HOCKLEY ESSEX, SSS 4SX	715	04-13638(RDD)	8/2/2004	\$2,900.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CLEARY, CAROLE E. 141 6TH AVENUE SOUTH NAPLES, FL 34102	1857	04-13638(RDD)	8/20/2004	\$2,869.93	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CLEARY, RAYMOND J. 141 6TH AVENUE SOUTH NAPLES, FL 34102	1856	04-13638(RDD)	8/20/2004	\$2,869.93	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CLEARY, SCOTT A. 213 PIK ELM'S COURT PONTE VEDRA BEACH, FL 32082	1853	04-13638(RDD)	8/20/2004	\$2,869.93	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CNA TRUST FBO SUSAN L. MCMANNUS 3080 S BRISTOL ST COSTA MESA, CA 92626	531	04-13638(RDD)	7/26/2004	\$1,791.33	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CNA TRUST FBO IHOR W. KARDASZ 3080 S BRISTOL ST COSTA MESA, CA 92626	532	04-13638(RDD)	7/26/2004	\$8,308.89	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CNA TRUST FBO HOLLOMAN DISER POOL 3080 S BRISTOL ST COSTA MESA, CA 92626	533	04-13638(RDD)	7/26/2004	\$5,280.87	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CNA TRUST FBO BERNARD TERRY 3080 S BRISTOL ST COSTA MESA, CA 92626	534	04-13638(RDD)	7/26/2004	\$2,730.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
COFFEY, MARVIN & DALVA 704 W US HIGHWAY N. 34 PHILLIPS, NE 68865-2902	579	04-13638(RDD)	7/30/2004	\$794.48	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
COHEN, ALLAN N. & CAROL R. 580 S. SAPODILLA AVENUE, APT 106 WEST PALM BEACH, FL 33401	1204	04-13638(RDD)	8/10/2004	\$2,184.88	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
COLODNE, ERIC D. & MIA J. 200 W. 54TH STREET NEW YORK, NY 10019-5504	1987	04-13638(RDD)	8/27/2004	\$2,655.43	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
COLON, RAFAEL 786 KNICKERBOCKER AVE BROOKLYN, NY 11207-1322	948	04-13638(RDD)	8/6/2004	\$3,499.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
COMPONELLA, GUY 40 SEYMOUR DR ANCASTER, ON L9G 4N1	1794	04-13638(RDD)	8/16/2004	\$1,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CONKLIN, JOANNE M. 36 PRAIRE AVE SUFFERN, NY 10901	1929	04-13638(RDD)	8/23/2004	\$2,466.19	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CONWAY, RICHARD & JEAN TTEES 88715 POTTIER AVE SPRINGFIELD, OR 97478-9616	1061	04-13638(RDD)	8/10/2004	\$912.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
COOKE, ROBERT D. & PATRICIA E. 4 RACHAEL CIRCLE FRANKLIN, MA 02038	1408	04-13638(RDD)	8/11/2004	\$255.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CORBETT, EDWARD J. 151 VALLEY VIEW RD GEORGETOWN, TX 78628	1406	04-13638(RDD)	8/11/2004	\$485.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
COROTTO COMPANY, INC., THE P.O. BOX 2437 SAN JOSE, CA 95109	638	04-13638(RDD)	7/30/2004	\$32,003.66	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
COSTELLO, JOSEPH E. AND MARY LISA 106 LABAW COURT HILLSBOROUGH, NJ 08844	1885	04-13638(RDD)	8/20/2004	\$308.67	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
COWEN, DAVID J. PO BOX 80 NEW VERNON, NJ 07976	1040	04-13638(RDD)	8/10/2004	\$7,500.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
COX, SHARON K. 37 RIDGEVIEW RD PRINCETON, NJ 08540	950	04-13638(RDD)	8/6/2004	\$2,397.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CROSSIN, JR., JOSEPH 279 WILSON ST. KINGSTON, PA 18704	468	04-13638(RDD)	7/27/2004	\$31,139.28	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CROSSIN, VIRGINIA L. 565 GIBSON AVENUE KINGSTON, PA 18704	1243	04-13638(RDD)	8/10/2004	\$8,008.14	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CRUMB, LORNA F. RR 2 BOX 55 WELLSBORO, PA 16901-9613	1783	04-13638(RDD)	8/16/2004	\$1,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CRUZ, EDNA 1146 TAYLOR AVENUE BRONX, NY 10472	1508	04-13638(RDD)	8/12/2004	\$1,340.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CRUZ, EDNA M. 1146 TAYLOR AVENUE BRONX, NY 10472	1585	04-13638(RDD)	8/16/2004	\$1,340.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CSELLAR, JOHN P.O. BOX 34712 OMAHA, NE 68134-0712	1119	04-13638(RDD)	8/10/2004	\$16,665.06	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CUBERT, BURLEIGH M. 4711 FOX TRAIL DRIVE, NE OLYMPIA, WA 98576	448	04-13638(RDD)	7/27/2004	\$11,040.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CULLETON, DONNA 28 RUSCO ST HUNTINGTON, NY 11743-4151	799	04-13638(RDD)	8/6/2004	\$1,016.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CURTIS, H. WAYNE & VIRGINIA R., JT TEN 41 PECKHAM RD. LITTLE COMPTON, RI 02854	656	04-13638(RDD)	7/30/2004	\$10.50	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CZAJKOWSKI, ALAN 80 VALLEY ROAD BERWICK, PA 18603	106	04-13638(RDD)	7/22/2004	\$5,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CZERPAK, NINA A. 1 STABLE CT COLLEGEVILLE, PA 19426	1374	04-13638(RDD)	8/11/2004	\$9,855.90	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DACHARUX, SAKSAN 1785 ORANGEWOOD AVENUE UPLAND, CA 91784	1190	04-13638(RDD)	8/10/2004	\$8,570.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DARST, BRIAN A. 3005 TORREY PL ALEXANDRIA, VA 22302	1675	04-13638(RDD)	8/16/2004	\$4,573.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DAVIS, HENRY L. 1519 NICHOLAS RD WALDORF, MD 20601	1735	04-13638(RDD)	8/16/2004	\$417.29	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DAVIS, LAURA B. 115 E 67TH ST NEW YORK, NY 10021-5951	1388	04-13638(RDD)	8/11/2004	\$611.25	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DAVIS, WAHLEAH 115 E 67TH ST APT 7C NEW YORK, NY 10021-5951	848	04-13638(RDD)	8/6/2004	\$4,061.25	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DECKER, ROBERT E. 2922 S. 146 STREET OMAHA, NE 68144	422	04-13638(RDD)	7/27/2004	\$4,962.27	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DELAWARE CHARTER C&T. CO., TR F/B/O MARTIN C. LEIBOWITZ IRA ROLLOVER 10335 OSPREY TRACE WEST PALM BEACH, FL 33412	1595	04-13638(RDD)	8/16/2004	\$7,755.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DELVIN, C. TAD & DIANA 1616 S GOLD ST #8-136 CENTRALIA, WA 98531-8930	583	04-13638(RDD)	7/30/2004	\$990.53	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DENG, JAN BIAO 424 STADIUM DRIVE, L-12 ADA, OK 74820	428	04-13638(RDD)	7/27/2004	\$989.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DENIZ, HALUK 41 MEADOWVIEW LANE BERKELEY HEIGHTS, NJ 07922	1194	04-13638(RDD)	8/10/2004	\$2,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DENT, CHARLES & K. ANNELLE JTEN 1406 N 159TH ST OMAHA, NE 68118-2315	987	04-13638(RDD)	8/6/2004	\$2,161.42	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DERBOGHOSIAN, LINDA S. 114 MARION STREET WILMINGTON, MA 01887	97	04-13638(RDD)	7/22/2004	\$2,960.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DEROSE, MARY F. 4 WINDPATH WEST WEST SPRINGFIELD, MA 01089-1776	308	04-13638(RDD)	7/23/2004	\$15,838.85	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DESHA, RICHARD G. 16007 LAKEWOOD DRIVE SALE CREEK, TN 37373	1962	04-13638(RDD)	8/27/2004	\$1,600.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DIDONATO, FRANK C. 2034 FIERO AVE SCHENECTADY, NY 12303	1743	04-13638(RDD)	8/16/2004	\$1,327.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DIETERLE, ERIC 17710 FAIRFAX COURT RENO, NV 89506	1561	04-13638(RDD)	8/16/2004	\$90.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DISKIN, PETER & WYNONA & GUNN, LORI 159-34 RIVERSIDE DR. W. APT #4A NEW YORK, NY 10032-1019	732	04-13638(RDD)	8/2/2004	\$22,600.35	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DOMMERMUTH LYONS, CAROLINE 3200 OPTIMIST FARM ROAD APEX, NC 27539	1180	04-13638(RDD)	8/10/2004	\$35,412.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DOODY, DONALD S. 46 BRENTWOOD LN APPLETON, WI 54915	599	04-13638(RDD)	7/30/2004	\$140.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DOOLIN JR, TIMOTHY & JUDITH A. ****NO ADDRESS PROVIDED****	1679	04-13638(RDD)	8/16/2004	\$3,110.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DORNBAUM, STANLEY 1703 ANDRES ISLE G-4 POMPANO BEACH, FL 33066	332	04-13638(RDD)	7/23/2004	\$2,820.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DORSEY, BRIAN J & PAMELA F. 27 GIBBONS STREET MILTON, MA 02186-2710	1989	04-13638(RDD)	9/1/2004	\$2,480.10	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DORSEY, PAMELA 27 GIBBONS ST. MILTON, MA 02186-2710	1990	04-13638(RDD)	9/1/2004	\$1,862.22	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DOYLE, JOHN FRANCIS & DELORES JTEN 29 WASHINGTON ST MILTON, MA 02186	263	04-13638(RDD)	7/22/2004	\$10,726.63	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DREW, BARRY C. 115 PILGRIM RD. WEYMOUTH, MA 02191	122	04-13638(RDD)	7/22/2004	\$15.60	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DREY, MICHAEL 215 HAAS RD MERTZTOWN, PA 19539	373	04-13638(RDD)	7/23/2004	\$320.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DRONJOWOTI, ROBERT A 20071 NIPPLING LANE NORTHVILLE, MI 48167	407	04-13638(RDD)	7/27/2004	\$424.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DURAKO, ANDREW B. 315 CHURCH RD MOUNTAIN TOP, PA 18707	1006	04-13638(RDD)	8/6/2004	\$29.37	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DURAND, CAROL J. TTEE DTD 11-2-99 CAROL J. DURAND REV TRUST 218 FRIGATE DR MADISON, WI 53705-4428	380	04-13638(RDD)	7/23/2004	\$866.08	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DUTKIEWICZ, KEITH J. 144 E. MAIN STREET #3C CLINTON, CT 06413	1588	04-13638(RDD)	8/16/2004	\$987.13	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DUTKIEWICZ, NORMAN J. 4521 EDGEMONT ST PHILADELPHIA, PA 19137	274	04-13638(RDD)	7/22/2004	\$1,694.56	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
EBERT, STEPHANIE M. 1936 N ROCKWELL CHICAGO, IL 60647	787	04-13638(RDD)	8/6/2004	\$6,983.21	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
EFFRESS, CORINNE 150 WEST END AVE #30R NEW YORK, NY 10023	782	04-13638(RDD)	8/6/2004	\$6,060.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
EKEAWYANWU, JOHN C. 623 S. MISSISSIPPI LITTLE ROCK, AR 72205	1195	04-13638(RDD)	8/10/2004	\$1,043.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ELLISON JR, ELWOOD C. 211 LOCUST LN SYRACUSE, NY 13219	1703	04-13638(RDD)	8/16/2004	\$2,135.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ENDELMAN, PAULA G. IRA 235 S. 123RD STREET OMAHA, NE 68154	1456	04-13638(RDD)	8/11/2004	\$7,162.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
EPPERSON, MR. & MRS. PETER D. 3805 RIVER RIDGE COURT MEQUON, WI 53092	2019	04-13638(RDD)	9/7/2004	\$5,043.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ERNST, PHILIP ANTHONY 103-05 PURINANAY FOREST HILLS, NY 11375	1966	04-13638(RDD)	8/27/2004	\$8,478.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ERVOLINA, ROB 2 MAJOR COURT ROCKVILLE CENTRE, NY 11570	404	04-13638(RDD)	7/27/2004	\$635.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ETTINGER, VIRGINIA 659-29 FAIRINGTON OVAL AURORA, OH 44202	1166	04-13638(RDD)	8/10/2004	\$9,246.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
EVANS, MICHAEL C. 2285 CABELLARO DRIVE IDAHO FALLS, ID 83406	1887	04-13638(RDD)	8/20/2004	\$3,414.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
EVANS, STEVEN & HEATHER 2100 WILLOW ST PIKE LANCASTER, PA 17602	985	04-13638(RDD)	8/6/2004	\$945.82	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FAIKSON, MICHAEL 11 BIBBLING BROOK ROAD WALPOLE, MA 02081	1862	04-13638(RDD)	8/20/2004	\$7,431.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FAULKNER, JIMMIE & BARBARA JTEN 2228 WESTMINSTER WAY COLUMBUS, GA 31904	199	04-13638(RDD)	7/22/2004	\$117.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FELDMAN, STEVEN D. 245 W. 107TH STREET #3G NEW YORK, NY 10025	1606	04-13638(RDD)	8/16/2004	\$6.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FENSKE, MARK RODERICK 2729 COUNTRY PLACE DRIVE ROSEVILLE, CA 95678	1128	04-13638(RDD)	8/10/2004	\$1,277.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FERGUSON, JOHN J. & MARY 5 FARMSTEAD LN WEST SIMSBURY, CT 06092	595	04-13638(RDD)	7/23/2004	\$2,712.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FIELD, MARTIN 600 W 239TH ST JK BRONX, NY 10463-1255	220	04-13638(RDD)	7/22/2004	\$35,569.50	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FIELDS, MATTHEW D. P.O. BOX 1401 VENETA, OR 97487	1467	04-13638(RDD)	8/11/2004	\$222.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
FIGLOCK, ROBERT P.O. BOX 956 BLAKESLEE, PA 18610	1515	04-13638(RDD)	8/12/2004	\$8,000.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FIORDELISI, SALVATORE 16 MAPLE DR FAIRFIELD, 06824	260	04-13638(RDD)	7/22/2004	\$4,500.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FISHER, ROBERTA 37163 MAPLE STREET FREMONT, CA 94536	1572	04-13638(RDD)	8/16/2004	\$4,303.63	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FIV CLUB II ATTN: RUTH WALCOTT 16 MALVERN AVE SOMERVILLE, MA 02144	1915	04-13638(RDD)	8/20/2004	\$536.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FLANNERY, ELIZABETH J. 377 HARRIS HILL RD SHAVERTOWN, PA 18708	1761	04-13638(RDD)	8/16/2004	\$83.50	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FLEISHMANN, DALE R. 5129 BELLE DR METAIRIE, LA 70006	1012	04-13638(RDD)	8/6/2004	\$1,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FLETCHER, DOUG & CONNIE JEWELL 423 WILLIAMS RD ROGERSVILLE, TN 37857	1317	04-13638(RDD)	8/11/2004	\$135.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FOUNDATION, LILLIAN C/O JC BRADFORD DR. 3102 WEST END AVENUE, SUITE 150 NASHVILLE, TN 37203-1743	54	04-13638(RDD)	7/21/2004	\$80,903.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
FRALEY, THOMAS A. 41826 CARLETON WAY TEMECULA, CA 92591	977	04-13638(RDD)	8/6/2004	\$3,360.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FRANGULES, FLOSSIE 6 LINDA AVE NAHANT, MA 01908	267	04-13638(RDD)	7/22/2004	\$26.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FRANGULES, STRATES 6 LINDA LN NAHANT, MA 01908	268	04-13638(RDD)	7/22/2004	\$2,764.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
FRIEND, ARNOLD J. 5415 S 91ST STREET OMAHA, NE 68127	1235	04-13638(RDD)	8/10/2004	\$5,734.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GAETANIELLO, MICHAEL E. 409 BUCKINGHAM DR NORTHAMPTON, PA 18067	1913	04-13638(RDD)	8/20/2004	\$1,268.62	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GANESAN, THIYA GARAJAN 709 LINCOLN COURT AVE NE ATLANTA, GA 30329	492	04-13638(RDD)	7/23/2004	\$448.99	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GANN, EDWIN D. 2100 LONDON DR PLANO, TX 75025-3101	1678	04-13638(RDD)	8/16/2004	\$2,026.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GANNON, PATRICK JONATHAN 2324 DOBBINS LN IRVING, TX 75063	1321	04-13638(RDD)	8/11/2004	\$13,289.23	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GARABEDIAN, JOHN & DOROTHY 74 ALBERT RD AUBURNDALE, MA 02466	507	04-13638(RDD)	7/23/2004	\$19,060.65	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GAUT, RANDALL 2300 CRABTREE RD #57 TUSCALOOSA, AL 35405	205	04-13638(RDD)	7/22/2004	\$1,429.76	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GAYDOSIK, LINDA J. 1299 MEADE AVE NEW KENSINGTON, PA 15068-5053	606	04-13638(RDD)	7/30/2004	\$2,275.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GELBER, MARILYN 785 PARK AVE NEW YORK, NY 10021-3552	297	04-13638(RDD)	7/23/2004	\$10,055.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GILCHRIST, DAVID M. & DIANE M. JT TEN 144 SUMMER STREET WATERTOWN, MA 02472	1526	04-13638(RDD)	8/12/2004	\$1,350.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GILDNER, PAGE WARNER 5302 SHERRILL AVE CHEVY CHASE, MD 20815-3720	1963	04-13638(RDD)	8/27/2004	\$1,961.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GILVEY, JOHN P. & BARBARA M. 61 TAMARACK RD. MAHOPAC, NY 10541	69	04-13638(RDD)	7/22/2004	\$2,029.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GOBER, EDWARD & STACY A. JT WROS 31-C CAMBRIDGE CIRCLE MANCHESTER, NJ 08759	1209	04-13638(RDD)	8/10/2004	\$1,123.35	A	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GOERGES, JOSEF 28426 COUNTY ROAD 4 PEQUOT LAKES, MN 56472	1571	04-13638(RDD)	8/16/2004	\$2,620.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GOLIAN, PAUL 18 LAKE BALDWIN DRIVE PENNINGTON, NJ 08534	411	04-13638(RDD)	7/27/2004	\$986.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GOOD, CHARLES P. HELENE N. GOOD 4212 GISSING DR. SPRIGFIELD, IL 62711	1938	04-13638(RDD)	8/16/2004	\$1,291.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GORAB, HERMAN & DORIS 454 JACKSON VALLEY ROAD OXFORD, NJ 07863	1978	04-13638(RDD)	8/27/2004	\$2,634.38	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GORDON, RICHARD C. 1005 N 148 ST OMAHA, NE 68154-1930	226	04-13638(RDD)	7/22/2004	\$2,649.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GRANATO, THOMAS J. 54 MYRTLE AVE MADISON, NJ 07940	318	04-13638(RDD)	7/23/2004	\$1,837.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GRAVEL, EUGENE A. 2512 S.E. NOVOLIUS DRIVE VANCOUVER, WA 98683	1892	04-13638(RDD)	8/20/2004	\$3,267.30	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GRAY ASSOCIATES 34 SOUTHWEST PARK WESTWOOD, MA 02090	1637	04-13638(RDD)	8/16/2004	\$3,343.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GRAY, FRANCES A. 9 ASH ST DANVERS, MA 01923	198	04-13638(RDD)	7/22/2004	\$2,799.80	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GREAT AMERICAN LIFE INSURANCE CO OF NY C/O JCK 1 E 4TH ST SUITE 919 CINCINNATI, OH 45202	1294	04-13638(RDD)	8/11/2004	\$505,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GREAT AMERICAN LIFE INSURANCE CO OF NY C/O JCK 1 E 4TH ST SUITE 919 CINCINNATI, OH 45202	1295	04-13638(RDD)	8/11/2004	\$958,250.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GREEN, LARRY W. & JUDITH A. JT TEN PO BOX 168 BLAIR, NE 68008	1972	04-13638(RDD)	8/27/2004	\$3,616.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GRENIER, DAVID D. 32 SIMMONS BROOK DR WESTFIELD, MA 01085	225	04-13638(RDD)	7/22/2004	\$530.99	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GRIFFIN, TERESA A. 530 EDGERTON MANHATTAN, KS 66502	1895	04-13638(RDD)	8/20/2004	\$4,838.21	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GRIMM, PATRICIA & WILLIAM 33 FOXCROFT RD ALBERTSON, NY 11507	1994	04-13638(RDD)	9/1/2004	\$517.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GRIMM, THOMAS C. 50 LOCUST AVE NEW ROCHELLE, NY 10801	1044	04-13638(RDD)	8/10/2004	\$2,380.80	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GULLA, FREDERICK PO BOX 675 GOULDSBORO, PA 18424	1778	04-13638(RDD)	8/16/2004	\$101.12	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GULLIARDI, BARBARA 42-33 BLOOMINGDALE DR HILLSBOROUGH, NJ 08844	557	04-13638(RDD)	7/30/2004	\$56,580.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
GURL, KEVIN & THERESA 646 10TH STREET BROOKLYN, NY 11215	1553	04-13638(RDD)	8/16/2004	\$5,625.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HA, CONNIE 2018 PASO REAL AVE ROWLAND HEIGHTS, CA 91748	1090	04-13638(RDD)	8/10/2004	\$700.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HA, CONNIE 2018 PASO REAL AVE ROWLAND HEIGHTS, CA 91748	1093	04-13638(RDD)	8/10/2004	\$2,000.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HADLEY JR, JAMES P. COL. USAF BARBARA A. HADLEY TIC 1498 DARK PINE COURT MONUMENT, CO 80132-8372	574	04-13638(RDD)	7/30/2004	\$6,048.55	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HADLEY, BARBARA CUST. FBO KENTON JAMES SURAWSKI 1498 DARK PINE CT MONUMENT, CO 80132-8372	575	04-13638(RDD)	7/30/2004	\$374.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HAILMAN, ROBERT LEE PO BOX 128 SPRUCE PINE, NC 28777	42	04-13638(RDD)	7/14/2004	\$14,897.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HALLORAN FAMILY IRREV. TRUST 25 FAIRMONT ROAD READING, MA 01867	1115	04-13638(RDD)	8/10/2004	\$1,268.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HALPERIN, MARION 517 N. 28TH STREET ALLENTOWN, PA 18104	1150	04-13638(RDD)	8/10/2004	\$2,141.50	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HALPERN, JOHN 7515 BANYAN WAY TAMARAC, FL 33321	884	04-13638(RDD)	8/6/2004	\$1,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HANBALI, FADI 900 HENDERSON AVE APT 1801 HOUSTON, TX 77058	388	04-13638(RDD)	7/23/2004	\$870.20	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HANFLING, JEROME D. & MARCIA J. JTWROS 6 HURON DRIVE FRAMINGHAM, MA 01701-3038	1536	04-13638(RDD)	8/16/2004	\$7,266.46	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HANILY, WILLIAM E. 52 DULEY AVE EDISON, NJ 08817	197	04-13638(RDD)	7/22/2004	\$2,330.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HANNIGAN, JAMES A. 400 ATLANTIC AVENUE APT 14-1 LEOMINSTER, MA 01453	1645	04-13638(RDD)	8/16/2004	\$3,682.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HANSSEN, ALLAN E. 10623 SPICENET DR LAS VEGAS, NV 89135	1747	04-13638(RDD)	8/16/2004	\$10,206.58	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HARE, WILLIAM C. & JOYCE H., JT TEN 3301 OPTIMIST FARM RD. APEX, NC 27539	101	04-13638(RDD)	7/22/2004	\$2,307.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HARMONY, JOEL C/F ANGELA M. HARMONY UGMA/PA 546 OVERLOOK CIRCLE WALNUTPORT, PA 18088	1648	04-13638(RDD)	8/16/2004	\$1,508.65	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HARRIS, HELEN 4-74 48TH AVENUE, APT. 39D LONG ISLAND CITY, NY 11109	1922	04-13638(RDD)	8/23/2004	\$495.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HARRISON, JOHANNA 29 WHITE BIRCH LANE SOUTHAMPTON, PA 18966-2726	1173	04-13638(RDD)	8/10/2004	\$1,705.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HARRISON, JOHN E. & SAMUEL E. JT TEN 29 WHITE BIRCH LANE HOLLAND, PA 18966	1174	04-13638(RDD)	8/10/2004	\$96,480.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HATHWAY, ARTHUR 296 ATWOODVILLE RD. MANSFIELD CENTER, CT 06250	657	04-13638(RDD)	7/30/2004	\$18,731.41	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HAVIR, THOMAS J. 207 SPYGLASS RD DOTHAN, AL 36305	278	04-13638(RDD)	7/22/2004	\$40.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HAYAKAWA, GEORGE SHINICHI 1040 LUNALILO ST., #PH3 HONOLULU, HI 96822	475	04-13638(RDD)	7/27/2004	\$2,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HAYES, JAMES H. 11805 TAYLOR WELLS ROAD CHARDON, OH 44024-8997	653	04-13638(RDD)	7/30/2004	\$1,328.05	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HAYES, LEONARD D. 2132 BARCLAINE COURT CARY, NC 27511	1126	04-13638(RDD)	8/10/2004	\$23,120.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HECHT, BARBARA & ALFRED 290 WEST 232ND STREET, APT. 17F BRONX, NY 10463	1939	04-13638(RDD)	8/25/2004	\$2,889.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HELGEM, DAWN M. 78119 PITCHER LN COTTAGE GROVE, OR 97424	565	04-13638(RDD)	7/30/2004	\$536.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HELLER, EDWIN & WILLIAM 17150 FRANKLIN DRIVE OMAHA, NE 68118-3307	1564	04-13638(RDD)	8/16/2004	\$6,242.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HELLER, GARY & DEBRA 13450 SHERWOOD AVENUE OMAHA, NE 68164	1203	04-13638(RDD)	8/10/2004	\$3,269.75	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HELMS, LYNN W. 311 COLEMAN STREET WAXAHACHIE, TX 75165	1184	04-13638(RDD)	8/10/2004	\$19,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HENDRIX, GERGORY L. & TERESA L. 10887 N. MERIDIAN STREET RD BRAZIL, IN 47834	1896	04-13638(RDD)	8/20/2004	\$787.82	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HENLEY, JERRY M. 14201 S. LOCUST OLATHE, KS 66062	89	04-13638(RDD)	7/22/2004	\$185.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HILKER, DONALD G. 77 S. BIRCH RD, APT. 3C FORT LAUDERDALE, FL 33316	1926	04-13638(RDD)	8/23/2004	\$4,100.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HILKER, DONALD G. 77 S. BIRCH RD, APT. 3C FORT LAUDERDALE, FL 33316	1927	04-13638(RDD)	8/23/2004	\$3,477.10	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HILLENKAMP, MAX G. 1805 FAIRACRES RD. GREELEY, CO 80631	469	04-13638(RDD)	7/27/2004	\$2,644.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HINKLE, DONALD F. 236 MACHELL AVE DALLAS, PA 18612	8	04-13638(RDD)	6/30/2004	\$322.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HO, PEGGY Y. 9 RODEO PATHWAY SCARBOROUGH, ON M1N 4E1	1182	04-13638(RDD)	8/10/2004	\$2,320.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOCK, DENNIS 1043 BITTERNUT RD. WALNUTPORT, PA 18088	76	04-13638(RDD)	7/22/2004	\$3,340.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HODKIEWICZ, LEONARD & EVELYN 1006 MORRIS AVENUE GREEN BAY, WI 54304	2017	04-13638(RDD)	9/7/2004	\$7,800.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HOI, MENG MENG 5760 S.E. POPES PLACE HILLSBORO, OR 97123	1141	04-13638(RDD)	8/10/2004	\$1,440.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOKIEN, DEBORAH SEP/IRA FCC AS CUSTODIAN PO BOX 623 SCRANTON, PA 18512	1046	04-13638(RDD)	8/10/2004	\$451.35	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOLLAND, JOHN F. JR. 8 WALNUT STREET FOXBORO, MA 02035	436	04-13638(RDD)	7/27/2004	\$21.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOLLANDER, ROBERT 331 SOUTHWOOD CIR SYOSSET, NY 11791	196	04-13638(RDD)	7/22/2004	\$4,500.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOLLANDER, ROBERT & ADRIENNE 331 SOUTHWOOD CIR SYOSSET, NY 11791	195	04-13638(RDD)	7/22/2004	\$2,912.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOMSI MD, RATEB TTEE RATEB K. HOMSI REVOC TRUST U/A 11-28-89 1600 MARINA BAY DR #809 PANAMA CITY, FL 32409-1490	333	04-13638(RDD)	7/23/2004	\$2,794.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HONIG, PAUL 111 HICKS STREET, 8C BROOKLYN, NY 11201	1602	04-13638(RDD)	8/16/2004	\$9,704.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOPONICK, RALPH 620 KENT OAKS WAY GAITHERSBURG, MD 20878	2015	04-13638(RDD)	9/7/2004	\$1,728.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HOPONICK, RALPH 620 KENT OAKS WAY GAITHERSBURG, MD 20878	2016	04-13638(RDD)	9/7/2004	\$3,617.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOSAGE, STEPHEN SUSAN HOSAGE JT 30 ABBEY LANE WYOMING, PA 18644	1449	04-13638(RDD)	8/11/2004	\$1,250.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HOTCHKISS, DAVID A. 555 INDIGO DR. ROSWELL, GA 30075	1921	04-13638(RDD)	8/23/2004	\$4,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HRITZ, DAVID J. & MARY A. 329 APIAN WAY TRAPPE, PA 19426	1373	04-13638(RDD)	8/11/2004	\$11,070.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HUBBARD, RANDALL D. 980 BREWER ROAD LEONARD, MI 48367-4016	1566	04-13638(RDD)	8/16/2004	\$3,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HUELSMAN, CHARLES W. 1043 WESTCHESTER CT VAN WERT, OH 45891-1445	249	04-13638(RDD)	7/22/2004	\$21,821.19	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HUGHES, LESLIE PO BOX 490 MAMARONECK, NY 10543	1722	04-13638(RDD)	8/16/2004	\$2,355.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HUGHES, WILLIAMS & BETTIE COMMUNITY PROPERTY 33 DEBORAH DR ROSWELL, NM 88201-6501	544	04-13638(RDD)	7/30/2004	\$7,504.57	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HUTCHISON, MICHAEL A. 10 N SHORE RD PRESTON, CT 06365	313	04-13638(RDD)	7/23/2004	\$4,220.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
HUYNH, LONG & KIMYEN 7706 SHUMARD CIR IRVING, TX 75063	1047	04-13638(RDD)	8/10/2004	\$2,737.50	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
IBRAHIM, REDA 5 HEYWARD HILLS DRIVE HOLMDEL, NJ 07733	1208	04-13638(RDD)	8/10/2004	\$1,609.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
INFINITY INSURANCE COMAPNY C/O JCK 1 E 4TH ST SUITE 919 CINCINNATI, OH 45202	1291	04-13638(RDD)	8/11/2004	\$14,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
INFINITY INSURANCE COMAPNY C/O JCK 1 E 4TH ST SUITE 919 CINCINNATI, OH 45202	1292	04-13638(RDD)	8/11/2004	\$241,338.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
INFINITY INSURANCE COMAPNY C/O JCK 1 E 4TH ST SUITE 919 CINCINNATI, OH 45202	1293	04-13638(RDD)	8/11/2004	\$686,250.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
IONESCU BINDER, DECEBAL & CHRISTA 84-40 64TH ROAD MIDDLE VILLAGE, NY 11379	690	04-13638(RDD)	7/26/2004	\$2,610.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
IRENE C. REED REVOCABLE TRUST, THE 16 WESTWOOD RD LEXINGTON, MA 02420	1411	04-13638(RDD)	8/11/2004	\$404.96	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
IRIZARRY, HAYDEE 75-12 35 AVE APT 6B JACKSON HEIGHTS, NY 11372	1094	04-13638(RDD)	8/10/2004	\$1,159.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ISENSTEIN, JOY & ROBERT JT WROS 1 C MELBORN DR MONROE TOWNSHIP, NJ 08831	1792	04-13638(RDD)	8/16/2004	\$8,080.32	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
IVERS, ROBERT 332 ERATH DRIVE ROCHESTER, NY 14626	1663	04-13638(RDD)	8/16/2004	\$3,725.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JABARA, NAYFE M. TRUST 250 WATER ST., APT. 307 PETOSKEY, MI 49770-2356	675	04-13638(RDD)	7/30/2004	\$49,514.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JACKSON, MARTHA & LONNIE C. 73-30 178TH STREET FLUSHING, NY 11366	445	04-13638(RDD)	7/27/2004	\$4,609.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JAFARI, LAFI I. TR FBO LAFI I. JAFARI REVOCABLE TRUST UA 3-23-94 2853 VANE ST OMAHA, NE 68112	619	04-13638(RDD)	8/2/2004	\$36.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JAFARI, LAFI IBRAHIM, TTEE LAFI IBRAHIM JAFARI, REV TRUST U/A DTD 02/19/04 2853 VANE STREET OMAHA, NE 68112-3131	740	04-13638(RDD)	8/2/2004	\$29.70	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JANOFF, RUSSELL, IRA FBO VFTC AS CUSTODIAN U/A DTD 04/01/97 301 BROWNING LANE UNIT 134 CHERRY HILL, NJ 08003-3176	701	04-13638(RDD)	7/30/2004	\$4,570.00	K	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD),
04-15506(RDD), 04-15508(RDD)

Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
JARVIK, LAURENCE A. 3735 JOCELYN STREET, N.W. WASHINGTON, DC 20015-1857	1839	04-13638(RDD)	8/18/2004	\$1,023.53	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JOHNSON, JEFFREY F. 5474 OLD MILE HILL ROAD OREFIELD, PA 18069	1582	04-13638(RDD)	8/16/2004	\$12,106.90	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JOHNSON, WALTER H. 78-30 79 LN RIDGEWOOD, NY 11385	374	04-13638(RDD)	7/23/2004	\$563.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JOHNSTON, NANCY G. CUST ERIKA M. JOHNSTON UNDER THE PA UNIF GIFTS TO MINOR ACT 318 E CENTRAL AVE MOORESTOWN, NJ 08057	1690	04-13638(RDD)	8/16/2004	\$225.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JUFFRE, CHARLES W. 9 HEATHER LN CENTERVILLE, MA 02632	283	04-13638(RDD)	7/22/2004	\$70.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JUNAK, GERALDINE 1714 TREMAINE WAY SAN DIEGO, CA 92154-2845	813	04-13638(RDD)	8/6/2004	\$2,370.99	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JURAN, MICHAEL R. 1286 ARLINGTON AVE ELMONT, NY 11003-3419	68	04-13638(RDD)	7/22/2004	\$2,029.40	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
JUST MANAGEMENT CORP. - P.P.T. 103-26 68 RD FOREST HILLS, NY 11375	761	04-13638(RDD)	8/6/2004	\$19,361.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KAELIN, DAVID 3551 CHERYL DR FAIRFIELD, OH 45014	986	04-13638(RDD)	8/6/2004	\$231.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KALLOWS, PATRICK 1407 KEHALANI DR KAILUA, HI 96734	580	04-13638(RDD)	7/30/2004	\$1,094.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KASHMER, ANN R. & PRICE JR., GAYLORD J. JTWRS 2444 SW 28 ST. MIAMI, FL 33133	735	04-13638(RDD)	7/26/2004	\$1,189.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KASSAN, MONICA 510 N OCEAN BLVD #310 POMPANO BEACH, FL 33062	256	04-13638(RDD)	7/22/2004	\$1,260.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KAZINETZ, AILEEN M. (IRA) 26 CHARWOOD DR FREELAND, PA 18224	865	04-13638(RDD)	8/6/2004	\$1,907.63	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KAZINETZ, SIMON & AILEEN 26 CHARLWOOD DR FREELAND, PA 18224	864	04-13638(RDD)	8/6/2004	\$1,172.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KEEGAN, THOMAS W., TTEE THOMAS W. KEEGAN 401K FBO THOMAS W. KEEGAN, ONE PERSON 401K 4099 KISER COVE LANE TERRELL, NC 28682	674	04-13638(RDD)	7/30/2004	\$20,200.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KEENE SR, JAMES 2968 RIVIERA DR CONYERS, GA 30012-2753	1074	04-13638(RDD)	8/10/2004	\$5,797.55	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KESSINGER, WILLIAM 10109 BRIGADOON ROSE STREET BAKERSFIELD, CA 93311	1547	04-13638(RDD)	8/13/2004	\$7,565.04	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KHAN, MOHAMMAD P.O. BOX 5015 ATLANTIC CITY, NJ 08404	1138	04-13638(RDD)	8/10/2004	\$5,130.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KIDD, JOSEPH & PAGET 7 BONNIE LN OXFORD, CT 06478	352	04-13638(RDD)	7/23/2004	\$479.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KIMNACH, DIANNE M. 2417 N. 153 AVENUE OMAHA, NE 68116	1863	04-13638(RDD)	8/20/2004	\$2,697.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KING, MICHAEL 6 WEDGEWOOD CIRCLE SPRINGFIELD, MA 01129	625	04-13638(RDD)	7/30/2004	\$719.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KISH, BRIAN 2221 TAMPICO TRL BELLBROOK, OH 45305-1466	1878	04-13638(RDD)	8/20/2004	\$10,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KLEE, JACK H. 808 S BRENTWOOD ST OLATHE, KS 66061-4909	1071	04-13638(RDD)	8/10/2004	\$497.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KLOKKENGA, MARK 9856 PARK RD EFFINGHAM, IL 62401	1005	04-13638(RDD)	8/6/2004	\$240.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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04-15506(RDD), 04-15508(RDD)

Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KOHN, ANNETTE 1469 REMSEN AVE BROOKLYN, NY 11236	896	04-13638(RDD)	8/6/2004	\$4,315.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KONNICK, GEORGE & KATHRYN 248 BELLES HILL RD SHICKSHINNY, PA 18655	607	04-13638(RDD)	7/30/2004	\$8,597.02	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KOSTER, STEPHEN 27 WOODVALE DRIVE SYOSSET, NY 11791	406	04-13638(RDD)	7/27/2004	\$7,115.68	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KOULIK, LAWRENCE E. 23 W. STANTON ST. WILKES BARRE, PA 18705	476	04-13638(RDD)	7/27/2004	\$4,090.88	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KOVEOS, MARIA 25-15 33RD STREET ASTORIA, NY 11102	1596	04-13638(RDD)	8/16/2004	\$3,537.76	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KRAFT, SCOTT P.O. BOX 2641 CODY, WY 82414	86	04-13638(RDD)	7/22/2004	\$740.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KRAUSE, SIEGFRIED 3305 GLOUCESTER DR BETHLEHEM, PA 18020	1062	04-13638(RDD)	8/10/2004	\$1,287.68	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KREIFELS, MARY ELLEN & ROBERT JTEN 528 S 50 ST OMAHA, NE 68106	280	04-13638(RDD)	7/22/2004	\$7,822.06	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
KRIM, BARBARA CGM IRA ROLLOVER CUSTODIAN 7246 GUNPOWDER RD BALTIMORE, MD 21220-1120	870	04-13638(RDD)	8/6/2004	\$2,098.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KUHA, JAN 223 MAIN ST DICKSON CITY, PA 18519	563	04-13638(RDD)	7/30/2004	\$8,679.27	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KUO, CHIN PIAO 1855 MADERA CIR. CORONA, CA 92879	104	04-13638(RDD)	7/22/2004	\$22,800.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KWAN, CHUNG CHUCK & JUN SHAN YAN JTEN 1825 W COMMONWEALTH AVE ALHAMBRA, CA 91803-1507	970	04-13638(RDD)	8/6/2004	\$1,500.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KWAN, WAI 72 FORSYTH STREET, #7 NEW YORK, NY 10002	402	04-13638(RDD)	7/27/2004	\$1,110.99	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LA CROSS, CRAIG 1701 S.E. 111TH COURT VANCOUVER, WA 98664	1888	04-13638(RDD)	8/20/2004	\$103.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LA CROSS, CRAIG 1701 S.E. 111TH COURT VANCOUVER, WA 98664	1889	04-13638(RDD)	8/20/2004	\$2,520.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LADD, THOMAS/KEVIN WYLLIE 869 RARITY BAY PKWY VONORE, TN 37885	257	04-13638(RDD)	7/22/2004	\$10,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LAKS, ERNEST & BERNICE BERNICE LAKS TRUST DTD 8/21/76 2195 S. GREEN RD. CLEVELAND, OH 44121-3319	671	04-13638(RDD)	7/30/2004	\$3,900.00	K	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LALAWANI, MANOJ 900 VALLEY RD, C-1 CLIFTON, NJ 07013	336	04-13638(RDD)	7/23/2004	\$4,000.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LANG, VICTOR & KATHLEEN 3559 GRAND MEADOWS DR APPLETON, WI 54914-8887	188	04-13638(RDD)	7/22/2004	\$7,206.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LANG, VICTOR C. 3559 GRAND MEADOWS DRIVE APPLETON, WI 54914-8887	405	04-13638(RDD)	7/27/2004	\$5,750.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LASORSA, JOSEPH 15 ELM PL. WHITINSVILLE, MA 01588	1122	04-13638(RDD)	8/10/2004	\$2,587.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LATO, CLARA 158-05 78 ST HOWARD BEACH, NY 11414	545	04-13638(RDD)	7/30/2004	\$1,142.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LAU, AMY 816 TRANQUILITY PLACE MILPITAS, CA 95035	705	04-13638(RDD)	7/30/2004	\$2,152.99	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LAURINO, ROBERT D. 20 BIRCHWOOD DR SHORT HILLS, NJ 07078	1672	04-13638(RDD)	8/16/2004	\$5,911.77	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LEADER INSURANCE COMPANY C/O JCK 1 E 4TH ST SUITE 919 CINCINNATI, OH 45202	1290	04-13638(RDD)	8/11/2004	\$487,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LEE, DAVID 101 ROYAL COURT AVE. CAMDEN, NJ 08103	100	04-13638(RDD)	7/22/2004	\$3,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LEE, DONALD R. 5917 CANSLER DRIVE MOBILE, AL 36609	1624	04-13638(RDD)	8/16/2004	\$4,880.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LEE, DONALD R. 5917 CANSLER DRIVE MOBILE, AL 36609	1758	04-13638(RDD)	8/16/2004	\$6,150.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LEE, JESSE JOHN 1019 22ND AVENUE LONGVIEW, WA 98632	1875	04-13638(RDD)	8/20/2004	\$5,662.31	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LEFKOWITZ, JEAN E. 17 ROCKLEDGE TERRACE POMPTON PLAINS, NJ 07444-1508	1285	04-13638(RDD)	8/11/2004	\$5,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LEITMAN, CAROL M. 4 APPLE MANOR LANE EAST BRUNSWICK, NJ 08816	1158	04-13638(RDD)	8/10/2004	\$2,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LEUBE, GERALD 657 TYSON AVENUE ARDSLEY, PA 19038-3839	1639	04-13638(RDD)	8/16/2004	\$9,921.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LEVINE, STUART 77 COOPER ST #214 NEW YORK, NY 10034	259	04-13638(RDD)	7/22/2004	\$2,079.13	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
L'HEUREUX, PAUL R. 10 ART AVE. CUMBERLAND, RI 02864	702	04-13638(RDD)	7/30/2004	\$17.68	K	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LI, BAO JUN 127 N GARFIELD AVE MONTEREY PARK, CA 91754-1756	1086	04-13638(RDD)	8/10/2004	\$975.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LI, JUAN 17034 166TH PL SE RENTON, WA 98058	1221	04-13638(RDD)	8/10/2004	\$450.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LIGHT, ANDRE H. & JUNE 3916 MALCOLM CT ANNANDALE, VA 22003	1535	04-13638(RDD)	8/16/2004	\$24,818.50	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LIGHT, ARTHUR & MARGARET JTWROS 11511 VALE RD OAKTON, VA 22124	204	04-13638(RDD)	7/22/2004	\$200.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LIM, CHING 1767 LA LOMA ROAD PASADENA, CA 91105	1946	04-13638(RDD)	8/27/2004	\$4,350.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LIN, PEI-CHAO 8305 126TH SE NEW CASTLE, WA 98056	762	04-13638(RDD)	8/6/2004	\$2,500.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LIN, PEI-CHAO 8305 126TH SE NEW CASTLE, WA 98056	763	04-13638(RDD)	8/6/2004	\$4,500.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LINEHAN, PAUL 4 WILLIAMINE DRIVE NEWTON, NH 03858	125	04-13638(RDD)	7/22/2004	\$3,000.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LIPPMAN, MARTIN & DONNABETH 4 WHITES BRIDGE RD WINDHAM, ME 04062-5387	1683	04-13638(RDD)	8/16/2004	\$100,000.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LIPPMAN, MARTIN & DONNABETH 4 WHITES BRIDGE RD WINDHAM, ME 04062-5387	1684	04-13638(RDD)	8/16/2004	\$2,000.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LUBBERSTEDT, NEALA O. BOX 776 LEXINGTON, NE 68850-0776	368	04-13638(RDD)	7/23/2004	\$4,296.40	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LUCKETT, CARNELL 208 NEWPORT DRIVE JACKSONVILLE, NC 28540	1516	04-13638(RDD)	8/12/2004	\$300.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LUI, LYLY LAU 19 KENTSDALE DRIVE PENNINGTON, NJ 08534	1162	04-13638(RDD)	8/10/2004	\$23.20	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
LYTLE, MARY E. 3302 12TH ST HARLAN, IA 51537-2365	902	04-13638(RDD)	8/6/2004	\$602.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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MACARTY, LOYANNE 236 MACHELL AVE DALLAS, PA 18612	15	04-13638(RDD)	7/9/2004	\$322.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MACHAKOS, COSTANDINE & MARY 56 ROSEMARY RD DEDHAM, MA 02026	552	04-13638(RDD)	7/30/2004	\$6,314.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MAGER, KRIS 4425 HERMET AVE S MINNEAPOLIS, MN 55409	1998	04-13638(RDD)	8/31/2004	\$1,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MAHIL, NARENDER 3654 MORNING STAR DR MALTON, ON L4T 1Y5	826	04-13638(RDD)	8/6/2004	\$3,297.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MALIN, ROSALYN 11517 MONTICELLO AVENUE SILVER SPRING, MD 20902	1619	04-13638(RDD)	8/16/2004	\$2,068.98	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MALLINSON, MATTHEW 365 W 25TH ST APT 4B NEW YORK, NY 10001	1788	04-13638(RDD)	8/16/2004	\$7,187.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MALONEY, WILLIAM T. 8818 CRESCENT BAR RD #193 QUINCY, WA 98848	379	04-13638(RDD)	7/23/2004	\$7,011.65	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MANOS, CATHERINE 360 FIRST AVE. APT 11D NEW YORK, NY 10010	714	04-13638(RDD)	8/2/2004	\$2,475.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MANTOR, EDWARD G. 1014 RUATAN ST SILVER SPRING, MD 20903	1008	04-13638(RDD)	8/6/2004	\$2,045.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MANUELE, ESTHER & ANTHONY 8 HERITAGE LN SAUGUS, MA 01906	338	04-13638(RDD)	7/23/2004	\$3,015.04	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MARKFIELD, ROBERT S. CGM IRA CUSTODIAN 845 THIRD AVENUE NEW YORK, NY 10022-6601	1610	04-13638(RDD)	8/16/2004	\$65,963.33	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MARSELLA, JULIE 200 CANTERBURY RD WESTFIELD, NJ 07090	1316	04-13638(RDD)	8/11/2004	\$9,318.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MARSELLA, LARRY & FRANK JT 60 LOCUST AVE FANWOOD, NJ 07023	1315	04-13638(RDD)	8/11/2004	\$12,298.38	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MARSHALL, APRIL ANN 219 MT VERNON AVE CHESTERTOWN, MD 21620	1296	04-13638(RDD)	8/11/2004	\$5,812.50	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MARSHALL, BRIAN J. 444 OAK SHADE ROAD SHAMONG, NJ 08088	1448	04-13638(RDD)	8/11/2004	\$20,105.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MARSTON, JOHN & DORIS 4770 FRICH DR PITTSBURGH, PA 15227-1332	1738	04-13638(RDD)	8/16/2004	\$328.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MCCAMBRIDGE, BETTE PO BOX 355 CANADENSIS, PA 18325	1726	04-13638(RDD)	8/16/2004	\$15,504.87	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCCARTHY SR, EDWARD F. 20 IRVING ST WALTHAM, MA 02451-0738	500	04-13638(RDD)	7/26/2004	\$9,905.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCCARTHY, BARBARA A. 20 IRVING ST WALTHAM, MA 02451-0798	501	04-13638(RDD)	7/26/2004	\$3,292.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCCARTHY, EDWARD & BARBARA 20 IRVING ST WALTHAM, MA 02451-0738	499	04-13638(RDD)	7/26/2004	\$3,425.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCCARTHY, SUSAN A. FARM HOUSE INCHYDONEY CLONAKILTY, CO. CORK,	1524	04-13638(RDD)	8/12/2004	\$1,966.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCCLINTOCK, JEAN 50 CANTERBURY GARDENS APT. 50 NORTH ARLINGTON, NJ 07031	1121	04-13638(RDD)	8/10/2004	\$2,616.75	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCCORMICK, ROBERT & JARLEE 602 TWIN OAK RD CHEHALIS, WA 98532	988	04-13638(RDD)	8/6/2004	\$503.35	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCCOY, JANET W. 5605 HARNEY STREET OMAHA, NE 68132	461	04-13638(RDD)	7/27/2004	\$225.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MCCOY, JANET W. 5605 HARNEY STREET OMAHA, NE 68132	462	04-13638(RDD)	7/27/2004	\$113.63	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCCULLOCH, FRANK H. 5604 KIRKSIDE DRIVE CHEVY CHASE, MD 20815	1565	04-13638(RDD)	8/16/2004	\$6,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCDADE, LORRAINE 18 EUTER ROAD HIGHTSTOWN, NJ 08520	442	04-13638(RDD)	7/27/2004	\$4,649.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCDONNELL, JOSEPH J. JR. 30 SYMPHONY CIRCLE ORCHARD PARK, NY 14127	1849	04-13638(RDD)	8/16/2004	\$6,335.45	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCKENZIE, RALPH 383 ADOLPHUS AVE CLIFFSIDE PARK, NJ 07010	818	04-13638(RDD)	8/6/2004	\$402.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCLOUGHLIN, JAMES & SARA 6701 SOUTH 66TH ST. LINCOLN, NE 68516	737	04-13638(RDD)	7/30/2004	\$9,639.76	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCNURNEY, CARLA RAE, PERSONAL REP FOR CAROL A. ROCHHOLZ P.O. BOX 1142 GLENWOOD SPRINGS, CO 81602	2004	04-13638(RDD)	8/30/2004	\$13,138.68	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MCQUADE, CHRISTOPHER E. 97 SOUTH CROSS RD BRADFORD, MA 01835	1965	04-13638(RDD)	8/27/2004	\$1,454.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MECCHI, GREGORY P. 744 PARVIN MILL RD. PITTSBURGH, NJ 08318	179	04-13638(RDD)	7/22/2004	\$1,035.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MEEHAN, DANIEL J. 2417 CALKINS ROAD GERMANTOWN, TN 38139	1185	04-13638(RDD)	8/10/2004	\$3,500.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MEEHAN, PATRICK M. 204 W MOUNTAIN VIEW DR SHERIDAN, WY 82801	321	04-13638(RDD)	7/23/2004	\$4,885.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MEHTA, SUNIL K. UTA CHARLES SCHWAB & CO. IRA ROLLOVER DTD 9/1/95 104 OVERHILL STREET GROVE CITY, PA 16127	1175	04-13638(RDD)	8/10/2004	\$1,049.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MERCADO, MICHELLAIN F. 990 KAINS AVENUE SAN BRUNO, CA 94066-3408	1538	04-13638(RDD)	8/16/2004	\$1,350.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MERCUGLIANO JR, LAWRENCE J. 1090 DUNBAR HILL RD HAMDEN, CT 06514-1410	1717	04-13638(RDD)	8/16/2004	\$2,866.92	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MID-CONTINENT CASUALTY COMPANY C/O JCK 1 E 4TH ST SUITE 919 CINCINNATI, OH 45202	1287	04-13638(RDD)	8/11/2004	\$500,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MILLER, JAMES W. 18239 OWEN LAKE RD MEADOW, SD 57644	298	04-13638(RDD)	7/23/2004	\$1,675.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MILLER, MIRIAM E. 130 E 18TH ST APT 9X NEW YORK, NY 10003-2422	1309	04-13638(RDD)	8/11/2004	\$4,647.03	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MILLSTEIN, ADRIENNE 36 HAZZARD RD LIDO BEACH, NY 11561	304	04-13638(RDD)	7/23/2004	\$225.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MOBERG, JEFFREY E. 16716 JONES CIRCLE OMAHA, NE 68118-2711	1991	04-13638(RDD)	9/1/2004	\$2,413.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MOHLER, CHARLES M. 4158 FAIR OAKS DR GRAPEVINE, TX 76051-5720	316	04-13638(RDD)	7/23/2004	\$119.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MONROE, SCOTT & BRENDA 1448 SALERNO AVE PALM BAY, FL 32909	587	04-13638(RDD)	7/30/2004	\$3,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MOORE, JAMES S. 4370 GAMBLE LN BESSEMER, AL 35022	1345	04-13638(RDD)	8/11/2004	\$1,023.49	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MOORE, LELAND 100 SYRAH COURT CLOVERDALE, CA 95425	1670	04-13638(RDD)	8/16/2004	\$8,345.90	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MORAN, ROSSER J. 3700 HENPECK RD QUINTON, VA 23141	1802	04-13638(RDD)	8/16/2004	\$2,380.69	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MOREAU, SYLVIA J. 35-11 167TH ST FLUSHING, NY 11358	797	04-13638(RDD)	8/6/2004	\$1,960.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MORGAN STANLEY IRA FBO ALBERT NARDUZZO JR. 3326 WILLOW ST BELLEVUE, NE 68147-1226	285	04-13638(RDD)	7/22/2004	\$1,982.54	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MORREALE, GRACE IRA 89 E. COLUMBUS AVENUE PITTSTON, PA 18640	1537	04-13638(RDD)	8/16/2004	\$2,673.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MORRIS, LITA ROMAYNE DEBORAH O. KLARICH BLAINE ONEY JT TEN/WROS 220 BLAKE STREET DALLAS, PA 18612	2003	04-13638(RDD)	8/30/2004	\$20,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MOSALMANI, ESMAEIL 3103 TRUXILLO DALLAS, TX 75228	398	04-13638(RDD)	7/27/2004	\$3,139.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MOUNTAIN, EVELYN C. C/O ROBERT MOUNTAIN 19 LEXINGTON SQ MASON CITY, IA 50401	1780	04-13638(RDD)	8/16/2004	\$5,702.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MOUNTAIN, ROBERT 19 LEXINGTON SQ MASON CITY, IA 50401	1817	04-13638(RDD)	8/16/2004	\$26,433.85	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MUCHESKO, STEVE M., CUSTODIAN MUCHESKO, CHAD S. 167 FIRESIDE DR. MCMURRAY, PA 15317	648	04-13638(RDD)	7/30/2004	\$2,006.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MUGNO, CHRISTINE 89 RALPH AVE HILLSDALE, NJ 07642	1721	04-13638(RDD)	8/16/2004	\$1,968.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MULDOON, BUDDY 743 STONE MOUNTAIN DRIVE CONROE, TX 77302	1973	04-13638(RDD)	8/27/2004	\$1,670.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MULROY, THOMAS S. 19174 Q ROAD HOLTON, KS 66436	1116	04-13638(RDD)	8/10/2004	\$773.14	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MURPHY, ROBERT 114 FERNHILL STREET CHICOPEE, MA 01020	1615	04-13638(RDD)	8/16/2004	\$3,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
MYIRSKI, MICHAEL A. 16 HORSESHOE DRIVE FLEMINGTON, NJ 08822-3343	1586	04-13638(RDD)	8/16/2004	\$4,693.34	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NASSIFF, PETER J. 80 GREGORY ROAD FRAMINGHAM, MA 01701	1934	04-13638(RDD)	8/23/2004	\$4,188.99	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NATHAN, JOSEPH TARR 1530 PALISADE AVE APT 4L FORT LEE, NJ 07024	979	04-13638(RDD)	8/6/2004	\$9,655.25	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NAVARI, SYLVIA 2609 P ST SACRAMENTO, CA 95816	1816	04-13638(RDD)	8/16/2004	\$4,284.97	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
NAVARRO SR, WILLIAM J. 2733 ARROWHEAD CT SUFFOLK, VA 23435	885	04-13638(RDD)	8/6/2004	\$2,718.75	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NFS/FMTC ROLLOVER IRA FBO JON J. GWINN 355 CHAPTICO SOUTH LAUREL, MD 20724	262	04-13638(RDD)	7/22/2004	\$6,267.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NG, VICTOR & ALICE JTWROS 105 CREEKVIEW LN WASHINGTON, NC 27889	794	04-13638(RDD)	8/6/2004	\$2,809.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NGUYEN, RON 10541 STERN AVE GARDEN GROVE, CA 92843	1002	04-13638(RDD)	8/6/2004	\$1,040.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NISKY, GEORGE A. 618 4TH ST W PITTSTON, PA 18643	1762	04-13638(RDD)	8/16/2004	\$19,435.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NISTAL, ALVARO & MAUREEN BLAIR 19 CHESTER ST. #2 ALLSTON, MA 02134	1661	04-13638(RDD)	8/16/2004	\$5,066.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NJUU, ROGERS S. 1945 N ROCK RD #1306 WICHITA, KS 67206	1805	04-13638(RDD)	8/16/2004	\$51.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
NOLAND, ELIANE M. 2669 NEWLAND ST DENVER, CO 80214	289	04-13638(RDD)	7/22/2004	\$1,950.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
OAKLAND, WILLIAM & MARILYN M., JT WROS 3812 CLUB DRIVE HARRISBURG, PA 17110	734	04-13638(RDD)	8/2/2004	\$5,667.70	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
OASIS PALM INVESTMENTS, INC. 251 SEAWELL DR SUITE 3 CARSON CITY, NV 89703	559	04-13638(RDD)	7/30/2004	\$500.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
OBERSTAR, RONALD 25025 SUNSET DRIVE BAY VILLAGE, OH 44140	80	04-13638(RDD)	7/22/2004	\$4,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
O'CONOR, SHARON & GEORGE WEISSMAN 703 LUTHER ROAD EAST GREENBUSH, NY 12061	1587	04-13638(RDD)	8/16/2004	\$6,498.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
OREHER, LOUIS 303 2ND STREET FOREST CITY, PA 18421	463	04-13638(RDD)	7/27/2004	\$2,563.34	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
O'ROURKE, MICHAEL C. 123 KEYSTONE ST. WEST ROXBURY, MA 02132	95	04-13638(RDD)	7/22/2004	\$1,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ORTEGA, PATRICIA & WILLIAM JR. JT TEN 400 CORRAL STREET PAPILLION, NE 68046-3707	1640	04-13638(RDD)	8/16/2004	\$45.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
OSHIRO, LYNDON S. 1115 NAVELLIER ST EL CERRITO, CA 94530	1286	04-13638(RDD)	8/11/2004	\$12,216.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
PAGLIARO JR., THOMAS J. 6218 NORTH RADCLIFFE STREET BRISTOL, PA 19007-5715	691	04-13638(RDD)	7/26/2004	\$1,500.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PALOMBO, CAROL A. J22 SHIRLEY LANE LAWRENCEVILLE, NJ 08648	1847	04-13638(RDD)	8/16/2004	\$4,569.60	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PARKER, CHERYL A. CDN JEROME D. PARKER O'GRADY UGTA/MA P.O. BOX 249 SOUTHAMPTON, MA 01073-0249	1202	04-13638(RDD)	8/10/2004	\$382.63	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PASCOE, NORMAN & TRACY 5224 NATHAN AVE SE AUBURN, WA 98092	577	04-13638(RDD)	7/30/2004	\$1,052.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PAYNE, GEORGE HUNTER & CLARA BEST JTWROS P.O. BOX 2066 HUNTSVILLE, AL 35804	1197	04-13638(RDD)	8/10/2004	\$1,544.13	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PAZ, EDDY 46 LINCOLN ST DEDHAM, MA 02026	265	04-13638(RDD)	7/22/2004	\$243.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PEAKE, VELMA M. AND BARBARA P BRANISH JT TEN RD 7 BOX 185 WELLSBORO, PA 16901	1355	04-13638(RDD)	8/11/2004	\$40,627.44	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PECK, ANNA J. 1146 AUDUBON RD NEW CASTLE, IN 47362	1014	04-13638(RDD)	8/6/2004	\$95.20	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
PENNOLINO, SALVATORE G. 63-14 77TH STREET MIDDLE VILLAGE, NY 11379	1539	04-13638(RDD)	8/16/2004	\$1,208.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PEREA, JOHN J. PO BOX 37423 ALBUQUERQUE, NM 87176	1700	04-13638(RDD)	8/16/2004	\$3,321.98	K	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PEREZ, CHARLES & FRANCES PADILLA 330 MAPLE AVENUE NEW HAMPTON, NY 10958-2112	1201	04-13638(RDD)	8/10/2004	\$2,984.36	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PERKET, GARY 2600 E BRECKENRIDGE DR BYRON, IL 61010	994	04-13638(RDD)	8/6/2004	\$27,628.40	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PERTILE, PAUL 4725 HIGHWAY 200 HAZEN, ND 58545	427	04-13638(RDD)	7/27/2004	\$475.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PETERS, JOSEPH I. BREEZE PLACE HANEZAWA #103 3-8-26 HIROO, SHIBUYA KU TOKYO, 150-0012	760	04-13638(RDD)	8/6/2004	\$5,986.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PETERS, MARK V. & ALBERT E PETERS JT TEN 248 GREENBRIER DR CLARKS GREEN, PA 18411	1340	04-13638(RDD)	8/11/2004	\$37,908.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PETRASH, MICHELLE 604 KENT DRIVE PAPILLION, NE 68046-4176	655	04-13638(RDD)	7/30/2004	\$640.45	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
PETRELLA, RENA 10 COTTAGE PLACE, APT 3E WHITE PLAINS, NY 10601	1523	04-13638(RDD)	8/12/2004	\$8,637.38	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PHINISEE, DAVID & DAVID JR. JTWROS 6315 SUMMERHILL CT FLINT, MI 48532	391	04-13638(RDD)	7/23/2004	\$3,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PHIPPS, KATHERINE HILL 2316 PEBBLE CREEK ROAD WINSTON SALEM, NC 27107	1620	04-13638(RDD)	8/16/2004	\$13.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PHUNTSHOG, KALSANG W. & SONAM C. SHERPA (NO ADDRESS PROVIDED)	1970	04-13638(RDD)	8/27/2004	\$1,970.94	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PICARELLO-MCGEE, ROSARIA & KEVIN P MCGEE JT TEN 6 STANDISH LANE WINCHESTER, MA 01890-4027	1544	04-13638(RDD)	8/12/2004	\$3,950.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PINI, ANTHONY C. 9102 WHISTLING SWAN LN MANLIUS, NY 13104	248	04-13638(RDD)	7/22/2004	\$8,174.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PISANO, SALVATORE A. & MARIE JT TEN 1077 HOPKINS AVENUE GLENOLDEN, PA 19036	1177	04-13638(RDD)	8/10/2004	\$1,110.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PITROF, EUGENE E. P.O. BOX 130 UPPER MARLBORO, MD 20773	1605	04-13638(RDD)	8/16/2004	\$9,151.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
PLANKEY, KEVIN M. 52 SUMMER AVE READING, MA 01867	12	04-13638(RDD)	7/7/2004	\$3.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PLISKIN, MICHAEL 75 SOUTH MIDDLEHECK ROAD GREAT NECK, NY 11021	419	04-13638(RDD)	7/27/2004	\$2,660.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
POLACHECK, WILLIAM J., WILLIAM JR. & O'BRIEN, DIANE 29 SUNRISE DR. WILKES BARRE, PA 18705	474	04-13638(RDD)	7/27/2004	\$2,278.73	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
POLINAK, ANNA & DORIS MARSTON 4770 FRICH DR PITTSBURGH, PA 15227	1739	04-13638(RDD)	8/16/2004	\$9,303.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
POPE, RUTH ANN 1063 NEW JERSEY AVENUE HELLERTOWN, PA 18055	1507	04-13638(RDD)	8/12/2004	\$3,263.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
POPOVIC, SVETOSAR & MARKO 2424 SOUTHMOST BROWNSVILLE, TX 78521	1130	04-13638(RDD)	8/10/2004	\$7,923.79	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PORSKY, ALEXANDER 15-32 B PLAZA ROAD FAIR LAWN, NJ 07410	1581	04-13638(RDD)	8/16/2004	\$1,460.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
POZIN, RAFAIL 130 KING AVE PIEDMONT, CA 94610	791	04-13638(RDD)	8/6/2004	\$21,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
POZIN, VALENTINA 130 KING AVE PIEDMONT, CA 94610	806	04-13638(RDD)	8/6/2004	\$7,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PRASAD, AJIT 3012 GARDEN RIDGE CT PLANO, TX 75025	1909	04-13638(RDD)	8/20/2004	\$1,963.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PRASAD, AJIT 3012 GARDEN RIDGE CT PLANO, TX 75025	1910	04-13638(RDD)	8/20/2004	\$2,040.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PRASAD, AJIT 3012 GARDEN RIDGE CT PLANO, TX 75025	1911	04-13638(RDD)	8/20/2004	\$2,900.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PRATT, DANIEL G. AND KELLY A. JT TEN 1060 REDOAK DRIVE HARRISON CITY, PA 15636	1189	04-13638(RDD)	8/10/2004	\$2,174.99	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
PROSPERO, PASQUALE & MARIA 5 MEADOW HILL COURT THORNWOOD, NY 10594	416	04-13638(RDD)	7/27/2004	\$2,318.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
QUINN, CHRIS 30 CIRCLE AVENUE RIDGEWOOD, NJ 07450	454	04-13638(RDD)	7/27/2004	\$2,454.38	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RABUCK, THEODORE H. TTEE FBO THEODORE H. RABUCK JR. 4347 SHIRE COVE RD HILLIARD, OH 43026-2478	1701	04-13638(RDD)	8/16/2004	\$29,348.68	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
RAE, BARABARA ANN 38 N. MAIN ST. WILKES BARRE, PA 18705	470	04-13638(RDD)	7/27/2004	\$12,527.11	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RECNY, RICHARD 606 STANTON AVENUE BALDWIN, NY 11510	164	04-13638(RDD)	7/22/2004	\$1,232.99	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
REES, PETER C. 1949 BERGEN STREET BELLMORE, NY 11710	1205	04-13638(RDD)	8/10/2004	\$4,300.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
REES, PETER C. 1949 BERGEN STREET BELLMORE, NY 11710	1206	04-13638(RDD)	8/10/2004	\$2,730.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
REHMAN, INAM U. 292 E 8TH ST APT 2 BROOKLYN, NY 11218	943	04-13638(RDD)	8/5/2004	\$14,170.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RENTROP, NORMAN RENTROP OFFICE GERMANY RUENGSDORFER STR. 2 E. 53173 BONN,	1501	04-13638(RDD)	8/11/2004	\$204,336.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RENZONI, TOBY 193 NORTHAMPTON ST EASTHAMPTON, MA 01027	1737	04-13638(RDD)	8/16/2004	\$12,204.41	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RICCIUII, LOREEN C. 24 FORDS CROSSING NORWELL, MA 02061	471	04-13638(RDD)	7/27/2004	\$2,500.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
RIDDELL, JEFFERSON F. 3400 S TAMiami TRAIL SARASOTA, FL 34239	551	04-13638(RDD)	7/30/2004	\$884.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RIDDLE II, JOSEPH F. 49 TWP RD 508 SOUTH POINT, OH 45680-7707	258	04-13638(RDD)	7/22/2004	\$312.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RIDINGS, SUSAN B. 416 GRAND OAK WAY MOORE, SC 29369	1517	04-13638(RDD)	8/12/2004	\$400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RISHCOFF, BERNARD 110 LINCOLN AVE WEST WYOMING, PA 18644	1754	04-13638(RDD)	8/16/2004	\$32,553.11	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RITTAL, BILL S. MAYBELLE RITTAL JT TEN 2442 EASY ST CLARKSTON, WA 99403	1730	04-13638(RDD)	8/16/2004	\$475.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RITTER, TROY L. 8541 E 17TH AVE ANCHORAGE, AK 99504	1350	04-13638(RDD)	8/11/2004	\$2,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ROBBINS, MURRAY (IRA) 110 KENT DR BERKELEY HEIGHTS, NJ 07922	992	04-13638(RDD)	8/6/2004	\$9,750.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ROMANO, JOHN M. 2524 N 133RD ST OMAHA, NE 68164-4027	862	04-13638(RDD)	8/6/2004	\$692.38	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ROSE, GEORGE A. JR. 9 SUNRISE DRIVE KINGSTON, MA 02364	1455	04-13638(RDD)	8/11/2004	\$4,121.98	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ROSE, ROLLIN J. 1325 CHANDON CT SAN JOSE, CA 95125	835	04-13638(RDD)	8/6/2004	\$3,494.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ROUHANI, PIROOZ 8 GARDEN COURT BAY SHORE, NY 11706	1230	04-13638(RDD)	8/10/2004	\$250.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ROWAN, JOE & MARLA 17235 SHELLEY CARLILE DR SPIRO, OK 74959	971	04-13638(RDD)	8/6/2004	\$750.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ROWE, PAUL E. 7305 15TH PL TAKOMA PARK, MD 20912	1711	04-13638(RDD)	8/16/2004	\$31.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ROWEN, KATHLEEN M. 500 SOUTH 18TH #510 OMAHA, NE 68102	1161	04-13638(RDD)	8/10/2004	\$3,405.88	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RUAN, MINYAN & KEMING ZHOU 7496 S 2340 E SALT LAKE CITY, UT 84121	601	04-13638(RDD)	7/30/2004	\$1,760.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RUIZ, HOMERO 211 AVENUE C SEAGOVILLE, TX 75159	857	04-13638(RDD)	8/6/2004	\$720.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
RUMBAUGH, MARLENE 1206 HUTCHISON HOLLOW RD NEW FLORENCE, PA 15944-8557	771	04-13638(RDD)	8/6/2004	\$906.99	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RUSS, JEFFREY H. & JANICE M. 29 BULLMAN ST. PHILLIPSBURG, NJ 08865	1169	04-13638(RDD)	8/10/2004	\$2,831.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
RZEMIEN, SUSAN B. 5528 29TH STREET NW WASHINGTON, DC 20018	1664	04-13638(RDD)	8/16/2004	\$3,019.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SAHADY, JONATHAN 497 FELLSWAY EAST MALDEN, MA 02148	1049	04-13638(RDD)	8/10/2004	\$750.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SAJO, TIBOR P.O. BOX 1375 SOMERSET, NJ 08873	431	04-13638(RDD)	7/27/2004	\$21,300.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SAKER, MOHAMMAD & SUSAN 65 PINE RIDGE RD NORTH YARMOUTH, ME 04097	1812	04-13638(RDD)	8/16/2004	\$2,045.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SALANGA, EMILIA R. P/ADM EMILIA R. SALANGA 90 GOLD ST., APT 24L NEW YORK, NY 10038	1770	04-13638(RDD)	8/16/2004	\$8,546.42	K	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SANDERS, RALPH C. 1453 EAST LAKE DRIVE CHASKA, MN 55318	1137	04-13638(RDD)	8/10/2004	\$4,128.40	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SANDERSON, PHILIP N. P.O. BOX 242 BLOOMSBURY, NJ 08804	1611	04-13638(RDD)	8/16/2004	\$1,355.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCHAEFER, JAMES E. 1001 FARNAM OMAHA, NE 68102	232	04-13638(RDD)	7/22/2004	\$6,278.05	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCHAEFER, JAMES E. 1001 FARNAM OMAHA, NE 68102	233	04-13638(RDD)	7/22/2004	\$6,278.05	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCHMANKE, WILLIAM F. & KAREN C. 440 SHADY LANE MOORESTOWN, NJ 08057	1165	04-13638(RDD)	8/10/2004	\$4,600.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCHMIDT, DAVID J. 1352 GRIESMER RD BILLINGS, MO 65610	378	04-13638(RDD)	7/23/2004	\$5,749.65	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCHMIDT, DORIS 1352 GRIESMER RD. BILLINGS, MO 65610	90	04-13638(RDD)	7/22/2004	\$5,749.65	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCHMIDT, TAMA L. RR 4 BOX 247W OUTLET RD DALLAS, PA 18612	1784	04-13638(RDD)	8/16/2004	\$2,600.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCHOLL, CLINTON A. 4419 MERCURY SAN ANTONIO, TX 78219	369	04-13638(RDD)	7/23/2004	\$163.92	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SCHRAMM, LINDA S. & MARTIN J. 4465 TUCKAHOE ROAD FRANKLINVILLE, NJ 08322	1147	04-13638(RDD)	8/10/2004	\$2,134.67	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCHUMANN, NORMAN & BRENDA 245 EAST 25TH STREET, 12D NEW YORK, NY 10010	901	04-13638(RDD)	8/6/2004	\$15,600.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCIARRINO, JOSEPH R. 5127 PICNIC BASKET PLACE CLAY, NY 13041	1567	04-13638(RDD)	8/16/2004	\$16,661.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCIARRINO, JOSEPH R. 5127 PICNIC BASKET PLACE CLAY, NY 13041	1568	04-13638(RDD)	8/16/2004	\$4,994.76	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCOTT, DONNA 611 SCOTT DR CLE ELUM, WA 98922	340	04-13638(RDD)	7/23/2004	\$4,612.50	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SCOTTRADE INC TR FBO INAM U. REHMAN IRA 292 E 8TH ST APT 2 BROOKLYN, NY 11218-4206	912	04-13638(RDD)	8/5/2004	\$1,491.30	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SEP-ITA F/B/O MICHAEL A. KATZ 382 SPRINGFIELD AVE, SUITE 217 SUMMIT, NJ 07901	245	04-13638(RDD)	7/22/2004	\$2,440.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SEXTON, CHARLES D. PO BOX 219 ABERDEEN, MD 21001	264	04-13638(RDD)	7/22/2004	\$3,250.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SHAPRUT, DR. MICHELLE 57 TAIN DR GREAT NECK, NY 11021	776	04-13638(RDD)	8/6/2004	\$1,105.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SHAPRUT, ELIEZER & VARDA JT 57 TAIN DR GREAT NECK, NY 11021	775	04-13638(RDD)	8/6/2004	\$2,705.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SHARKO, NANCY A. 104 GLENBROOK RD. MORRIS PLAINS, NJ 07950	1923	04-13638(RDD)	8/23/2004	\$6,347.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SHARMA, MUKESH 933 VARNUM AVE U #1 LOWELL, MA 01854	1060	04-13638(RDD)	8/10/2004	\$1,350.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SHEPPERD, MATT W & REX A PO BOX 185 BIG HORN, WY 82833	1689	04-13638(RDD)	8/16/2004	\$505.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SHINOZAWA, LESLIE M. ****NO ADDRESS PROVIDED****	1109	04-13638(RDD)	8/10/2004	\$6,257.40	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SHOEMAKER, WILLIAM V. 621 THORNCLIFF DRIVE YORK, SC 29745	1554	04-13638(RDD)	8/16/2004	\$168.40	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SINGER, ADELAIDE L. DONNA L SINGER & ALAN J SINGER JT TEN 8 DRAYTON RD LAKEHURST, NJ 08733-3352	1088	04-13638(RDD)	8/10/2004	\$5,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SLOSS, WILLIAM L. 707 ROSE RD LAKE ZURICH, IL 60049	486	04-13638(RDD)	7/23/2004	\$1,067.62	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SMALLMAN, HONEY 30 HAMPTON COURT WOODBURY, NY 11797-2425	1270	04-13638(RDD)	8/9/2004	\$2,750.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SMITH, CLOID C. 41945 RD 754 EUSTIS, NE 69028	1894	04-13638(RDD)	8/20/2004	\$1,997.35	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SMITH, LESLEY & JO ANN 712 N 6 ST BELLEVUE, NE 68005	1695	04-13638(RDD)	8/16/2004	\$9.69	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SMOLOW, WILLIAM J. 149 NORTHAMPTON ST EASTON, PA 18042	1699	04-13638(RDD)	8/16/2004	\$3,279.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SOMARSTEIN, HERMAN & LEA JT/TEN 48/5 HANEVIIM KIRYAT ATA,	1999	04-13638(RDD)	8/31/2004	\$3,559.90	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SPECCE, DANNY 20 AMHERST RD WEST SAYVILLE, NY 11796	360	04-13638(RDD)	7/23/2004	\$911.84	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SPIVEY, MARGERY ANNE 109 FOOTHILLS ROAD ABILENE, TX 79601-8422	710	04-13638(RDD)	7/30/2004	\$1,180.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ST. MATTHEWS UCC CHURCH 255 FRANKLIN AVENUE PALMERTON, PA 18071	1506	04-13638(RDD)	8/12/2004	\$38,800.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STEINER, ALAN E. 35 CAMPS VIEW DRIVE ALBANY, NY 12211	186	04-13638(RDD)	7/22/2004	\$54,431.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STEPHENSON, TRINA P.O. BOX 218 TIMBERON, NM 88350	709	04-13638(RDD)	7/30/2004	\$1,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STEWART, JAMES L. 12228 LAKESHORE S AUBURN, CA 95602	608	04-13638(RDD)	7/30/2004	\$26,985.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STOKES, JAMES H. 3566 IVY RD GREENVILLE, NC 27858	207	04-13638(RDD)	7/22/2004	\$1,977.79	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STOKES, SCOTT 193 NORTHAMPTON ST EASTHAMPTON, MA 01027	1790	04-13638(RDD)	8/16/2004	\$12,204.41	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STOKES, SCOTT 193 NORTHAMPTON ST EASTHAMPTON, MA 01027	1791	04-13638(RDD)	8/16/2004	\$6,613.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STORCH, GLORIA A. TOD TERESA STORCH TOD SUSAN A. STORCH SUB TO STA TOD RULES 12426 OAKAIR DR OMAHA, NE 68137-3322	572	04-13638(RDD)	7/30/2004	\$1,887.16	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
STRADLEY, JOSEPH & MARY 30198 VIA NORTE TEMECULA, CA 92591	513	04-13638(RDD)	7/23/2004	\$3,520.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STRADLEY, PHILLIP R. 1568 FARLOW AVENUE CROFTON, MD 21114-1536	1504	04-13638(RDD)	8/11/2004	\$4,258.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STRADLEY, PHILLIP R. STD IRA 1568 FARLOW AVENUE CROFTON, MD 21114-1536	1505	04-13638(RDD)	8/11/2004	\$4,258.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STRONG, GARY R. & FRANCES K. TREES GURY R & FRANCES K STRONG REV TR. U/A DTD 6/29/93 1210 'L' STREET TEKAMAH, NE 68061-1476	1930	04-13638(RDD)	8/23/2004	\$2,406.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
STUMP, MICHAEL IRA PO BOX 24 W 2ND ST ALBURTIS, PA 18011	356	04-13638(RDD)	7/23/2004	\$2,420.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SULLIVAN, MICHAEL P. CUSTODIAN FBO MICHAEL SULLIVAN, JR. 59 TERESA RD HOPKINTON, MA 01748	1698	04-13638(RDD)	8/16/2004	\$3,200.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SURFACE, JAMES 14314 S.W. ALLEN #214 BEAVERTON, OR 97005	1879	04-13638(RDD)	8/20/2004	\$8,614.63	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SUZANSKY, JAMES W. & SHARON H. JT TEN 65 W. VALLEY BROOK ROAD LONG VALLEY, NJ 07853	1650	04-13638(RDD)	8/16/2004	\$373.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SWAN, GERALD F. 1026 76TH AVE NE OLYMPIA, WA 98506-9798	1347	04-13638(RDD)	8/11/2004	\$21,550.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SWEENEY, DANIEL 6118 ARCTIC WAY MINNEAPOLIS, MN 55436	1873	04-13638(RDD)	8/20/2004	\$2,400.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SZCZEPANIK, ALICJA 14 MORRELL STREET WEYMOUTH, MA 02191	1273	04-13638(RDD)	8/10/2004	\$7,743.15	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SZCZEPANIK, PIOTR 14 MORRELL ST WEYMOUTH, MA 02191	1274	04-13638(RDD)	8/10/2004	\$13,165.46	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
SZIMANSKI, MILTON J. CGM IRA ROLLOVER CUSTODIAN 7246 GUNPOWDER RD BALTIMORE, MD 21220-1120	869	04-13638(RDD)	8/6/2004	\$2,098.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TANE, LISA 6 FOX RUN ROAD BRIARCLIFF MANOR, NY 10510	1570	04-13638(RDD)	8/16/2004	\$2,297.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TANEJA, PREM K. & MONICA M., JT TEN 2072 MATTHEWS AVE. BRONX, NY 10462-2640	713	04-13638(RDD)	7/30/2004	\$8,118.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TANG, SHAN 204-2285 MADISON AVE MONTREAL, QC H4B 2T5	1082	04-13638(RDD)	8/10/2004	\$2,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TAVARES, ANTHONY 60 DAVID MORRIS ROAD TEWKSBURY, MA 01876-2831	1181	04-13638(RDD)	8/10/2004	\$303.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TDR, INC. SATCHELL, THOMAS T. 12640 W. CEDAR DRIVE #B LAKEWOOD, CO 80228	1514	04-13638(RDD)	8/12/2004	\$1,213.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TEHRANI, DAVID 516 N. WOOD VALENTINE, NE 69201	1179	04-13638(RDD)	8/10/2004	\$4,456.90	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TEHRANI, DAVID & DEBORAH 516 N WOOD VALENTINE, NE 69201	1691	04-13638(RDD)	8/16/2004	\$15,834.15	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TEMEL, CORNELIA A. TTEE CORNELIA A. TEMEL TRUST 1945 FLAGLER ESTATES DR WEST PALM BEACH, FL 33411	255	04-13638(RDD)	7/22/2004	\$6,528.45	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TEMPLIN, FRED M. & SHIRLEY R TEMPLIN JT TEN 24 SOUTHSIDE AVE DALLAS, PA 18612	802	04-13638(RDD)	8/6/2004	\$3,825.85	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TERREZZA, ANTHONY 3148 BRIMSTEAD DR FRANKLIN, TN 37064	367	04-13638(RDD)	7/23/2004	\$16,137.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
THOMPSON, ANDREW & MARTIKA JT TEN 837 WHITEHALL DR PFLUGERVILLE, TX 78660-1709	312	04-13638(RDD)	7/23/2004	\$5,280.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
THOMSEN, LISA ANN BOX 264 MANILLA, IA 51454-0264	43	04-13638(RDD)	7/14/2004	\$40.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
THRASHER, BRIAN D. 8964 24TH AVENUE KENOSHA, WI 53143	1628	04-13638(RDD)	8/16/2004	\$1,330.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
THUMAR, BALU & RAMA 87 SOUTH POWDERMILL ROAD MORRIS PLAINS, NJ 07950-1266	2005	04-13638(RDD)	8/30/2004	\$10,162.85	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TIFFANY, BELVA C. PO BOX 34 BERG HILL RD GIBSON, PA 18820-0034	654	04-13638(RDD)	7/30/2004	\$266.89	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TOBEY, BONNIE F. 989 HONEOYE FALLS 6 ROAD RUSH, NY 14543	651	04-13638(RDD)	7/30/2004	\$4,554.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TOBEY, ROGER C. 989 HONEOYE FALLS 6 RD. RUSH, NY 14543	652	04-13638(RDD)	7/23/2004	\$4,554.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TOMICI, JOHN L. 1530 WELLS AVENUE SOUTHOLD, NY 11971	82	04-13638(RDD)	7/22/2004	\$3,919.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TOUREK, RAYMOND J. 5062 S. 173RD STREET OMAHA, NE 68135	1948	04-13638(RDD)	8/27/2004	\$5,900.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TRAVIS, COURTNEY AND WHITEFORD, MERRY 329 S. 17TH STREET PHILADELPHIA, PA 19103	1638	04-13638(RDD)	8/16/2004	\$373.61	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TRIBE, TONY PO BOX 7473 OLYMPIA, WA 98507	341	04-13638(RDD)	7/23/2004	\$17,169.12	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TRINKES, HENRY P. 7437 SPRING SUMMIT RD. SPRINGFIELD, VA 22150	142	04-13638(RDD)	7/22/2004	\$3.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TRUGLIO, FRANK 100 CROCUS AVE FLORAL PARK, NY 11001	512	04-13638(RDD)	7/23/2004	\$10,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TUCK, ANNIE L & LAURIE N DEWEY JT TEN 30 E TAYLOR RUN PKWY ALEXANDRIA, VA 22314-4941	18	04-13638(RDD)	7/9/2004	\$2,815.45	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TUNG, HAU-YU & WANG, SHUO-TSZ 1110 ROYAL OAKS DRIVE #58 MONROVIA, CA 91016	1100	04-13638(RDD)	8/10/2004	\$700.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TUNG, HAU-YU & WANG, SHUO-TSZ 1110 ROYAL OAKS DRIVE #58 MONROVIA, CA 91016	1101	04-13638(RDD)	8/10/2004	\$900.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TURNER, BOYD B. 520 WILSON ST., APT. 1 POSTVILLE, IA 52162-8590	107	04-13638(RDD)	7/22/2004	\$6,132.03	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TVRDIK, ANN MARIE 510 S 118 ST OMAHA, NE 68154	1343	04-13638(RDD)	8/11/2004	\$5,056.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
UGLIUZZA, NICHOLAS RD #1 BOX 40A STEVENSVILLE, PA 18845-9723	487	04-13638(RDD)	7/23/2004	\$21,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
USELMANN, STEVE 18500 W. LAWNSDALE RD NEW BERLIN, WI 53146	961	04-13638(RDD)	8/6/2004	\$1,200.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VALENTE, VIRGINIA C/F VALENTE, ALYSSA 191 LAKE BALDWIN DRIVE MAHOPAC, NY 10541	152	04-13638(RDD)	7/22/2004	\$486.86	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VALENTE, VIRGINIA C/F VALENTE 191 LAKE BALDWIN DRIVE MAHOPAC, NY 10541	153	04-13638(RDD)	7/22/2004	\$491.39	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VALENTINE, WALLACE L. 4819 DOGWOOD TRAIL RICHMOND, TX 77469	1364	04-13638(RDD)	8/11/2004	\$29,968.90	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VALENTINI, REGINA A. 15350 AMBERLY DRIVE #4521 TAMPA, FL 33647	1247	04-13638(RDD)	8/10/2004	\$2,467.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VALENTINI, VITO & JOHANNA 22 MASSAPEQUA AVENUE MASSAPEQUA, NY 11758	1248	04-13638(RDD)	8/10/2004	\$1,485.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
VENUTO, CHARLES J. 36 TOWER HILL RD NORTH READING, MA 01864	266	04-13638(RDD)	7/22/2004	\$11,522.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VIGGIANO, FRANK H. 16 W. 16TH STREET LINDEN, NJ 07036	1656	04-13638(RDD)	8/16/2004	\$391.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VIGGIANO, FRANK H. 16 W. 16TH STREET LINDEN, NJ 07036	1657	04-13638(RDD)	8/16/2004	\$191.49	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VLAUN, SUSAN 101-30 112 STREET RICHMOND HILL, NY 11419-1818	1521	04-13638(RDD)	8/12/2004	\$6,112.88	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VOLTEK JR, DAVID J. ZACHARY VOLTEK 21 FAIRWAY HILLS EXETER, PA 18643	954	04-13638(RDD)	8/6/2004	\$6,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VOLTEK JR, DAVID J. DAVID J. VOLTEK III 21 FAIRWAY HILLS EXETER, PA 18643	955	04-13638(RDD)	8/6/2004	\$6,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
VOLTEK JR, DAVID J. (CUST) MICHAEL P. VOLTEK 21 FAIRWAY HILLS EXETER, PA 18643	953	04-13638(RDD)	8/6/2004	\$6,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WACHOVIA BANK NA C/F MATTHEW J. BOZINOVICH IRA 305 TREETOPS DR SENECA, SC 29672	1389	04-13638(RDD)	8/11/2004	\$4,615.76	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WACHOVIA SECURITIES C/F MARCIA M. KEY 308 SWAN COURT SOMERVILLE, NJ 08876-3515	1099	04-13638(RDD)	8/10/2004	\$6,029.63	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WAGNER, GERALD D. 1020 CREIGHTON RD PAPILLION, NE 68046-6253	1937	04-13638(RDD)	8/23/2004	\$6,844.38	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WALKER, GAIL M. 69 MOSHER ROAD PRINCETON, NJ 08540	1969	04-13638(RDD)	8/27/2004	\$2,874.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WALKER, RICHARD A. 126 FALMOUTH HEIGHTS RD FALMOUTH, MA 02540	324	04-13638(RDD)	7/23/2004	\$205.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WALKER, TIMOTHY P. PO BOX 1485 BOAZ, AL 35957	538	04-13638(RDD)	7/30/2004	\$0.40	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WALSH, GEORGE M. PO BOX 226 MANAKIN SABOT, VA 23103	523	04-13638(RDD)	7/30/2004	\$4,512.69	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WALTER, PAUL C., JR. 561 MAIN STREET, SUITE 200 BETHLEHEM, PA 18018	119	04-13638(RDD)	7/22/2004	\$1,336.47	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WANDEL, S. RAY 568 LEHMAN OUTLET RD DALLAS, PA 18612	1759	04-13638(RDD)	8/16/2004	\$8,310.72	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WANG, REYNOLD W. IRA SCOTTRADE INC TR FBO 5287 CELIA DRIVE WESCOSVILLE, PA 18106	1647	04-13638(RDD)	8/16/2004	\$4,716.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WANG, SHU XIAN 1601 E. 35TH STREET A CHARLOTTE, NC 28205	1106	04-13638(RDD)	8/10/2004	\$566.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WANG, WEI-LEE REYNOLD WANG JT TEN 5287 CELIA DR WESCOSVILLE, PA 18106	1673	04-13638(RDD)	8/16/2004	\$264.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WANG, WEI-LEE REYNOLD WANG JT TEN 5287 CELIA DR WESCOSVILLE, PA 18106	1846	04-13638(RDD)	8/18/2004	\$2,036.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WARNER, BEVAN JOHN & ELLN GAIL 39 MAIN ST PALMWOODS 4555 QUEENSLAND,	1740	04-13638(RDD)	8/16/2004	\$3,000.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WEINBERG, FANNY NATALIE 150 W 96 ST #7H NEW YORK, NY 10025	641	04-13638(RDD)	7/30/2004	\$42,180.50	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WEISSMAN, DR ESTHER 770 BOYLSTON ST BOSTON, MA 02199	843	04-13638(RDD)	8/6/2004	\$2,008.91	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WEMHOFF, RANDALL L. 250 FOREST RIDGE RD, #22 MONTEREY, CA 93490	1964	04-13638(RDD)	8/27/2004	\$1,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WENDT, CHERLA ANNE TTEE WENDT FAMILY LIVING TRUST 544 WILDWOOD WAY SANTA CLARA, CA 95054	1559	04-13638(RDD)	8/16/2004	\$2,293.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WENZ, HARVEY A. 21 CARRIE COURT SMITHTOWN, NY 11787	449	04-13638(RDD)	7/27/2004	\$34,218.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WHALEY, DAVID R. AND BETTINA M. 909 MADISON AVENUE REDWOOD CITY, CA 94061	1658	04-13638(RDD)	8/16/2004	\$2,620.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WHELAN, KEVIN 3747 VILLAGE DR APT K FRANKLIN, OH 45005	253	04-13638(RDD)	7/22/2004	\$500.07	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WHITE, PETER A. 108 PERRY ST APT 4A NEW YORK, NY 10014	588	04-13638(RDD)	7/23/2004	\$3,399.32	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WHITE, SHEILA A. 1110 SUMMER HILL CIRCLE GRAHANNA, OH 43230	1603	04-13638(RDD)	8/16/2004	\$34.72	K	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WIETING, KATHLEEN & JEFFREY JT WROS 11711 MAIN ST STITZER, WI 53825	876	04-13638(RDD)	8/6/2004	\$1,392.17	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WILKERSON, DONNA & KENNETH 270 WREN DR FLORISSANT, MO 63031	252	04-13638(RDD)	7/22/2004	\$468.95	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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WILLIAMS, DONNALEE C. 52 BOW ST CARVER, MA 02330	778	04-13638(RDD)	8/6/2004	\$5,168.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WIMS, LEROY 9010 32ND AVE., #106 EAST ELMHURST, NY 11369	185	04-13638(RDD)	7/22/2004	\$960.00	S	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WINDSOR INSURANCE COMAPNY C/O JCK 1 E 4TH ST SUITE 919 CINCINNATI, OH 45202	1298	04-13638(RDD)	8/11/2004	\$806,475.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WISKAMP, JOHN & JANICE K. COM. PROP. 1722 SUNNYSIDE CT. SHEBOYGAN, WI 53081-7732	83	04-13638(RDD)	7/22/2004	\$28.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WITMER, STEVEN & PANIELA JT 601 WILSHIRE BLVD READING, PA 19608	240	04-13638(RDD)	7/22/2004	\$11.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WODASKI, NEIL E. 8203 MAPLEVILLE RD MOUNT AIRY, MD 21771	1686	04-13638(RDD)	8/16/2004	\$2,203.13	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WOJCIK, GEORGE 78 RUTAN RD BELLEVILLE, NJ 07109	1764	04-13638(RDD)	8/16/2004	\$2,318.13	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WONG, KWOK THOUNG & CHUI NGOR LEE 171 BAY 37TH STREET BROOKLYN, NY 11214	621	04-13638(RDD)	8/2/2004	\$512.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WOOD, GERALD E. 337 DUNDEE-GLENORA RD DUNDEE, NY 14837-8838	951	04-13638(RDD)	8/6/2004	\$3,810.00	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WOOD, STEPHANIE IRA 611 W 158TH ST APT C NEW YORK, NY 10032-7107	1772	04-13638(RDD)	8/16/2004	\$825.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WOW INVESTMENT CLUB CHERI BACKLUND TREASURER 5606 S. 173RD STREET OMAHA, NE 68135	1629	04-13638(RDD)	8/16/2004	\$3.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WRIGHT, DANIEL 8504 POYDRAS LN TAMPA, FL 33635	1760	04-13638(RDD)	8/16/2004	\$5,010.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WRIGHT, LAN PHUONG 4105 ANGEL WING CT LUTZ, FL 33549	1676	04-13638(RDD)	8/16/2004	\$5,012.95	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
WU, JIMMY C. 401 BROADWAY SUITE 2501 NEW YORK, NY 10013	37	04-13638(RDD)	7/13/2004	\$13,500.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
XIAO, KAREN 21052 RED FIR CT. CUPERTINO, CA 95014	712	04-13638(RDD)	8/2/2004	\$460.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
XIE, YAN HUA 4630 KITCHER PLACE RICHMOND, BC V6X 3V3	640	04-13638(RDD)	7/30/2004	\$3,621.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

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Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated**Exhibit C - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
YENCO, MARGARITE 67-39 184TH ST FRESH MEADOWS, NY 11365	1777	04-13638(RDD)	8/16/2004	\$1,355.50	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
YOUNG, JOHN A. & JOYCE E. 121 BAILEY RD. ANDOVER, MA 01810	1953	04-13638(RDD)	8/27/2004	\$10,038.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
YOUNGBERG, SCOTT A. & MARG JO 3510 RIMROCK DR NE CEDAR RAPIDS, IA 52402	1967	04-13638(RDD)	8/27/2004	\$2,474.61	P	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ZACHARY, SAMUEL P. & LORRAINE, JTWROS 7 COLONIAL ACRES WYOMING, PA 18644	738	04-13638(RDD)	7/30/2004	\$101,353.29	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ZANOTTI, LES & CECILIA 9979 FREDERICK OMAHA, NE 68124-2657	1992	04-13638(RDD)	9/1/2004	\$34,207.12	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ZHANG, BOB PO BOX 424 SLINGERLANDS, NY 12159	1787	04-13638(RDD)	8/16/2004	\$2,000.00	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ZINK, STEPHEN P. 72 COLONIAL AVENUE DOBBS FERRY, NY 10522	1555	04-13638(RDD)	8/16/2004	\$356.68	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
ZORN, RAYMOND J. 3764 BOWEN RD LANCASTER, NY 14086	1779	04-13638(RDD)	8/16/2004	\$1,086.75	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated

Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated
Exhibit C - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ZOUBRA, JOHN 11 ASSATEAGUE RD HOWELL, NJ 07731	611	04-13638(RDD)	7/30/2004	\$1,006.25	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TOTALS:	665			\$8,276,132.56		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT D

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Redundant Public Debt Claims To Be Disallowed

Exhibit D - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ALLEN, MARY E. 214 W 92ND ST #22D NEW YORK, NY 10025	536	04-13638(RDD)	7/29/2004	\$25,000.00	S	Redundant Public Debt Claim To Be Disallowed
AMES, WALTER D. 6718 WEMBERLY WAY MC LEAN, VA 22101-1530	114	04-13638(RDD)	7/22/2004	\$15,000.00	U	Redundant Public Debt Claim To Be Disallowed
APSC QUELLAND FAMILY TRUST C/O 5680 S GREENWOOD LITTLETON, CO 80120	1804	04-13638(RDD)	8/16/2004	\$200,000.00	S	Redundant Public Debt Claim To Be Disallowed
BAKER, JANET K. 2417 ST ANDREWS CT MUSKOGEE, OK 74403	229	04-13638(RDD)	7/22/2004	\$21,000.00	S	Redundant Public Debt Claim To Be Disallowed
BAKER, JERRY B. 1301 W ROSS AVE TAHLEQUAH, OK 74464	227	04-13638(RDD)	7/22/2004	\$19,000.00	S	Redundant Public Debt Claim To Be Disallowed
BAUER, SHEILA BAUER 1550 N 7 MILE SANFORD, MI 48657-9712	1454	04-13638(RDD)	8/11/2004	\$2,250.50	U	Redundant Public Debt Claim To Be Disallowed
BECK, JAMES DR. 17 PATRIOTS DR LEXINGTON, MA 02420-3530	1342	04-13638(RDD)	8/11/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed
BOOKBINDER, JANICE W. 4-17 BRENNAN CT FAIR LAWN, NJ 07410	1320	04-13638(RDD)	8/11/2004	\$10,000.00	U	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed

Exhibit D - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BROADMOOR PLAZA SHOPPING CENTER ATTN: SHAARON CISSELL A PERSONAL REP FOR CARROLL QUELLAND ESTATE, PRES. 5860 S GREENWOOD LITTLETON, CO 80120	1799	04-13638(RDD)	8/16/2004	\$100,000.00	S	Redundant Public Debt Claim To Be Disallowed
BUCKINGHAM, WILLIAM F. & CONNIE S. JT WROS 36 BRADFORD CIRCLE SUGAR LAND, TX 77479	1164	04-13638(RDD)	8/10/2004	\$5,250.00	U	Redundant Public Debt Claim To Be Disallowed
BYLEY, MELBA ISOM LINDA BYLEY JAYNES JT TEN 3518 31ST STREET PORT ARTHUR, TX 77642-4605	1871	04-13638(RDD)	8/20/2004	\$13,407.00	U	Redundant Public Debt Claim To Be Disallowed
CAGIN, PATRICIA KANE 180 WEST END AVE #24L NEW YORK, NY 10023-4927	33	04-13638(RDD)	7/12/2004	\$18,778.10	U	Redundant Public Debt Claim To Be Disallowed
CARROLL QUELLAND TRUST C/O SHAARON CISSELL TTEE 5860 S GREENWOOD LITTLETON, CO 80120	1801	04-13638(RDD)	8/16/2004	\$1,400,000.00	S	Redundant Public Debt Claim To Be Disallowed
CAULKINS, GEORGE P JR. & CAROLYN MASI, TTEE,CAULKINS OIL CO MONEY PURCHASE PLAN AND TRUST 1600 BROADWAY, SUITE 1400 DENVER, CO 80202	793	04-13638(RDD)	8/6/2004	\$62,724.85	K	Redundant Public Debt Claim To Be Disallowed
CRAWFORD, ELTON B. TRUST U/A DATED 5-6-97 592 OAK DRIVE GREENVILLE, MI 48838	1453	04-13638(RDD)	8/11/2004	\$1,290.50	U	Redundant Public Debt Claim To Be Disallowed
DAVISON, WILLIAM P. 131 BENTLEY VILLAGE CT. NAPLES, FL 34110-8085	32	04-13638(RDD)	7/9/2004	\$10,000.00	U	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DE SCIOSE, VINCENT JR. 3540 W. SAHARA SUITE 247 LAS VEGAS, NV 89102-5816	1876	04-13638(RDD)	8/20/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed
DIXON FAMILY FOUNDATION C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	751	04-13638(RDD)	8/6/2004	\$1,875,000.00	U	Redundant Public Debt Claim To Be Disallowed
DIXON, KAREN A. & WESLEY F. CHARITABLE REMAINDER UNITRUST C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	750	04-13638(RDD)	8/6/2004	\$4,890,000.00	U	Redundant Public Debt Claim To Be Disallowed
EDELSON, HENRY CGM IRA CUSTODIAN 4024 ST. JOHNSWOOD DR. WOODLAND HILLS, CA 91364	73	04-13638(RDD)	7/22/2004	\$10,000.00	U	Redundant Public Debt Claim To Be Disallowed
ELKHORN PARTNERS ALAN S. PARSOW, GEN'L PARTNER PO BOX 818 ELKHORN, NE 68022-0818	1363	04-13638(RDD)	8/11/2004	\$850,000.00	U	Redundant Public Debt Claim To Be Disallowed
FARMERS HOME FIRE INSURANCE COMPANY DRAWER 589 LEWISBURG, WV 24901-0589	2	04-13638(RDD)	6/16/2004	\$26,265.63	S	Redundant Public Debt Claim To Be Disallowed
FLEISHAKER, SHERYL 366 OXFORD RD NEW ROCHELLE, NY 10804	1409	04-13638(RDD)	8/11/2004	\$33,000.00	U	Redundant Public Debt Claim To Be Disallowed
GLOVER, KATHLEEN 404 E JEFFERSON ST. FALLS CHURCH, VA 22046-3534	1545	04-13638(RDD)	8/13/2004	\$5,250.00	U	Redundant Public Debt Claim To Be Disallowed
GND SALES LIMITED LIABILITY PARTNERSHIP 4600 GRAPE ST DENVER, CO 80216-6405	16	04-13638(RDD)	7/9/2004	\$29,405.00	S	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
GOLDMAN, ARLENE 23 E. 10TH STREET, 608 NEW YORK, NY 10003-6118	1941	04-13638(RDD)	8/25/2004	\$35,005.25	U	Redundant Public Debt Claim To Be Disallowed
GORO, FLORENCE & BERT 21230 23RD AVENUE BAY TERRACE, NY 11360-1535	1578	04-13638(RDD)	8/16/2004	\$77,153.35	U	Redundant Public Debt Claim To Be Disallowed
GROSS, ABRAHAM & HANNAH L., JT TEN 2720 AVENUE J. BROOKLYN, NY 11210-3734	620	04-13638(RDD)	8/2/2004	\$10,000.00	U	Redundant Public Debt Claim To Be Disallowed
GULYAS, STEPHEN CGM IRA CUSTODIAN 314 GRANT AVENUE CRESSKILL, NJ 07626-1204	19	04-13638(RDD)	7/9/2004	\$2,650.00	S	Redundant Public Debt Claim To Be Disallowed
HARRINGTON, RANDALL & CHRYSTI JTWROS 5916 23RD AVE S SEATTLE, WA 98108-2944	335	04-13638(RDD)	7/23/2004	\$10,506.25	U	Redundant Public Debt Claim To Be Disallowed
ISENSTEIN, ROBERT IRA R/O 1 C MELBORN DR JAMESBURG, NJ 08831	1793	04-13638(RDD)	8/16/2004	\$12,120.48	P	Redundant Public Debt Claim To Be Disallowed
KLANIT, FREDERICK 370-D HERITAGE HILLS SOMERS, NY 10589	177	04-13638(RDD)	7/22/2004	\$17,000.00	U	Redundant Public Debt Claim To Be Disallowed
KLAUS, SUSAN ALEXANDRIA ROTH IRA ETRADE CUSTODIAN 14402 HELLENIC DR. APT. #A-1 TAMPA, FL 33613	137	04-13638(RDD)	7/22/2004	\$10,000.00	P	Redundant Public Debt Claim To Be Disallowed
KLEIN, HENRIETTA C. 1001 CITY AVENUE EE626 WYNNEWOOD, PA 19096-3925	1407	04-13638(RDD)	8/11/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
LAMBRAKIS, SUSAN 230 HAINES RD BEDFORD HILLS, NY 10507	1918	04-13638(RDD)	8/23/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed
LIZ CLAIBORNE FOUNDATION 1 CLAIBORNE LN NORTH BERGEN, NJ 07047-6448	603	04-13638(RDD)	7/30/2004	\$7,950.00	U	Redundant Public Debt Claim To Be Disallowed
LOGAN, MICHAEL J. 1109 COLT CIRCLE PAPILLION, NE 68046	1231	04-13638(RDD)	8/10/2004	\$10,000.00	S	Redundant Public Debt Claim To Be Disallowed
MACHNICKI, STANLEY S. 82 MORRIS AVE FARMINGVILLE, NY 11738	350	04-13638(RDD)	7/23/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed
MACHNICKI, STANLEY S. 82 MORRIS AVE FARMINGVILLE, NY 11738	351	04-13638(RDD)	7/23/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed
MALLORY, NANCY E. T/O/D ACCOUNT 5472 SOUTH 125 EAST OGDEN, UT 84405	496	04-13638(RDD)	7/23/2004	\$24,994.50	U	Redundant Public Debt Claim To Be Disallowed
MAURETANIA PARTNERS L.P. 261 SCHOOL AVENUE, SUITE 400 EXCELSIOR, MN 55331	1500	04-13638(RDD)	8/11/2004	\$2,042,645.83	U	Redundant Public Debt Claim To Be Disallowed
MAURETANIA PARTNERS, LP 261 SCHOOL AVE SUITE 400 EXCELSIOR, MN 55331	1311	04-13638(RDD)	8/11/2004	\$2,042,645.83	K	Redundant Public Debt Claim To Be Disallowed
MAZUR, ROY A. & JOSEPH L. JT TEN 18407 CITATION ST LUTZ, FL 33549-5818	1589	04-13638(RDD)	8/16/2004	\$10,000.00	P	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MCCLARY, MARGOT CHARITABLE REMAINDER UNITRUST; C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	758	04-13638(RDD)	8/6/2004	\$400,000.00	U	Redundant Public Debt Claim To Be Disallowed
MCINERNEY, DENNIS C. & JUDITH A KLOC TTEE JUDITH A KLOC LIVING TRUST U/A DTD 06/12/2000 21 CARTER DR CHELMSFORD, MA 01824	1041	04-13638(RDD)	8/10/2004	\$200,000.00	S	Redundant Public Debt Claim To Be Disallowed
MCMAINS, DEREK TTEE BETH ANN MCMAINS TESTAMENTARY TRUST 1001 DEVON DRIVE PAPILLION, NE 68046	420	04-13638(RDD)	7/27/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed
MITHOUT, BRUNO H. 175 WEST 81ST STREET, APT. 4D NEW YORK, NY 10024	65	04-13638(RDD)	7/22/2004	\$1,450.00	U	Redundant Public Debt Claim To Be Disallowed
NAIK, SHANTI & USHA JT TEN 57-14 159TH ST FLUSHING, NY 11365	1063	04-13638(RDD)	8/10/2004	\$31,800.00	K	Redundant Public Debt Claim To Be Disallowed
NEVADA STAR QUEST INC C/O SHAARON CISSELL 5860 S GREENWOOD LITTLETON, CO 80120	1798	04-13638(RDD)	8/16/2004	\$2,000,000.00	S	Redundant Public Debt Claim To Be Disallowed
NORMAN, LURA C. PO BOX 2585 LONGVIEW, TX 75606-2585	70	04-13638(RDD)	7/22/2004	\$25,000.00	U	Redundant Public Debt Claim To Be Disallowed
ODEA, CHRISTOPHER P. 6 CHELSEA PARK PITTSFORD, NY 14534	888	04-13638(RDD)	8/6/2004	\$20,000.00	P	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
O'DEA, CHRISTOPHER P. CUST FBO CONNOR B O'DEA A MINOR MD UNIF TRANS MIN ACT 6 CHELSEA PARK PITTSFORD, NY 14534	887	04-13638(RDD)	8/6/2004	\$5,000.00	P	Redundant Public Debt Claim To Be Disallowed
PARKER FAMILY FOUNDATION C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	753	04-13638(RDD)	8/6/2004	\$1,875,000.00	U	Redundant Public Debt Claim To Be Disallowed
PARKER, SANDRA S. & DAVID R. CHARITABLE REMAINDER UNITRUST C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	752	04-13638(RDD)	8/6/2004	\$4,890,000.00	U	Redundant Public Debt Claim To Be Disallowed
PARRISH, JAMES E. CITIGROUP GLOBAL MARKETS IRA CUSTODIAN 935 BEECH AVE PITTSBURGH, PA 15233	590	04-13638(RDD)	7/23/2004	\$19,805.00	U	Redundant Public Debt Claim To Be Disallowed
PAULSON, DIANA 360 E 72ND ST APT A610 NEW YORK, NY 10021	275	04-13638(RDD)	7/22/2004	\$10,000.00	U	Redundant Public Debt Claim To Be Disallowed
PK SCHWEIZERISCHER BAUMEISTERVERBAND HERR MARKUS WYRSCH SUMATRASTRASSE 15 ZUERICH CH-8035,	1431	04-13638(RDD)	8/11/2004	\$10,300.00	U	Redundant Public Debt Claim To Be Disallowed
PRESSMAN, MARJORIE IRA ROLLOVER CUSTODIAN 147-15 VILLAGE ROAD JAMAICA, NY 11435	1226	04-13638(RDD)	8/10/2004	\$16,464.30	S	Redundant Public Debt Claim To Be Disallowed
QUIMBY, DAVID W. 443 FOX CHASE ROAD CHESTER, NJ 07930-3122	860	04-13638(RDD)	8/6/2004	\$15,000.00	S	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
RAMSAY, WILLIAM R. IRA FBO PERSHING LLC AS CUSTODIAN ROLLOVER ACCOUNT 4610 A ST LINCOLN, NE 68510-4820	26	04-13638(RDD)	7/9/2004	\$10,500.00	P	Redundant Public Debt Claim To Be Disallowed
RENTROP, NORMAN RENTROP OFFICE GERMANY RUENGSDORFER STR. 2 E. 53173 BONN	1098	04-13638(RDD)	8/10/2004	\$1,100,000.00	U	Redundant Public Debt Claim To Be Disallowed
RUDGES, SEYMOUR C. TTEE 1241 GULF OF MEXICO DR APT 203 LONGBOAT KEY, FL 34228	618	04-13638(RDD)	8/2/2004	\$125,554.00	S	Redundant Public Debt Claim To Be Disallowed
SACKS MPP, DR. HARRY 2035 LAKEVILLE RD SUITE 204 NEW HYDE PARK, NY 11040	997	04-13638(RDD)	8/6/2004	\$47,000.00	U	Redundant Public Debt Claim To Be Disallowed
SACKS, HARRY PS P 2035 LAKEVILLE ROAD SUITE 204 NEW HYDE PARK, NY 11040	1577	04-13638(RDD)	8/16/2004	\$41,000.00	U	Redundant Public Debt Claim To Be Disallowed
SARNA, DR. RICHARD CGM PROFIT SHARING CUSTODIAN 62 RIDGEWAY DRIVE IRVINGTON, NY 10533-1840	39	04-13638(RDD)	7/13/2004	\$10,000.00	U	Redundant Public Debt Claim To Be Disallowed
SCHMELTZER, RICHARD & BARBARA SCHMELTZER TTEES IDA SCHMELTZER GRANTOR TR 730 SURAL LANE ELKINS PARK, PA 19027	183	04-13638(RDD)	7/22/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed
SCHWEIGER, ROBERT L. 9752 SW SANTA MONICA DRIVE PALM CITY, FL 34990	1234	04-13638(RDD)	8/10/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SCOTT JR, WALTER C/O FRASER STRYKER LAW FIRM 409 S17TH ST OMAHA, NE 68102	747	04-13638(RDD)	8/6/2004	\$9,726,000.00	U	Redundant Public Debt Claim To Be Disallowed
SCOTT, AMY L. FAMILY FOUNDATION C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	757	04-13638(RDD)	8/6/2004	\$1,875,000.00	U	Redundant Public Debt Claim To Be Disallowed
SCOTT, DAVID FAMILY FOUNDATION C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	755	04-13638(RDD)	8/6/2004	\$1,875,000.00	U	Redundant Public Debt Claim To Be Disallowed
SCOTT, SUZANNE & WALTER FOUNDATION C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	749	04-13638(RDD)	8/6/2004	\$3,925,000.00	U	Redundant Public Debt Claim To Be Disallowed
SCOTT, W. DAVID CHARITABLE REMAINDER UNITRUST C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	754	04-13638(RDD)	8/6/2004	\$4,890,000.00	U	Redundant Public Debt Claim To Be Disallowed
SCOTT, WALTER & SUZANNE CHARITABLE REMAINDER UNITRUST C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	748	04-13638(RDD)	8/6/2004	\$5,265,000.00	U	Redundant Public Debt Claim To Be Disallowed
SHERYL H. FLEISHAKER, IRA 366 OXFORD RD NEW ROCHELLE, NY 10804	1410	04-13638(RDD)	8/11/2004	\$60,000.00	U	Redundant Public Debt Claim To Be Disallowed
SIGALA, JERALD F. TTEE NEPHROLOGY SPECIALISTS MEDICAL GROUP PS U/A DTD 03/29/96 25752 PECOS ROAD LAGUNA HILLS, CA 92653	1215	04-13638(RDD)	8/10/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SLATER, TERRY P.O. BOX 2764 LONGVIEW, TX 75606	1633	04-13638(RDD)	8/16/2004	\$10,012.35	S	Redundant Public Debt Claim To Be Disallowed
SPOUTZ, BRIAN 2187 LARK HILLS CT. SAN JOSE, CA 95138	1936	04-13638(RDD)	8/23/2004	\$15,000.00	U	Redundant Public Debt Claim To Be Disallowed
SPOUTZ, BRIAN M. AND JENIFER L. TTEES SPOUTZ FAMILY TRUST (WSP) U/D/T NOVEMBER 11 1999 2187 LARK HILLS COURT SAN JOSE, CA 95138-2444	1331	04-13638(RDD)	8/11/2004	\$13,802.50	U	Redundant Public Debt Claim To Be Disallowed
STERN, MARK 42 HIGHLAND AVENUE DOBBS FERRY, NY 10522-1316	1704	04-13638(RDD)	8/16/2004	\$124,738.91	U	Redundant Public Debt Claim To Be Disallowed
SWAN, GERALD F. 1026 76TH AVE NE OLYMPIA, WA 98506-9798	1346	04-13638(RDD)	8/11/2004	\$75,000.00	U	Redundant Public Debt Claim To Be Disallowed
TERHORST, KASPER & RITA 4477 SHARON HILLS BLVD. S APT F SANTA BARBARA, CA 93105	400	04-13638(RDD)	7/27/2004	\$20,000.00	P	Redundant Public Debt Claim To Be Disallowed
TERHORST, KASPER TTEE RITA TERHORST TTEE KASPER TERHORST FAMILY TRUST 4477 SHADOW HILLS BLVD S F SANTA BARBARA, CA 93105-9791	41	04-13638(RDD)	7/14/2004	\$20,000.00	P	Redundant Public Debt Claim To Be Disallowed
VUKOVICH, FRED M. C/O SCIENCE APPLIC INTL CORP 615 OBERLIN RD # 300 RALEIGH, NC 27605-3129	27	04-13638(RDD)	7/9/2004	\$15,000.00	U	Redundant Public Debt Claim To Be Disallowed

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Redundant Public Debt Claims To Be Disallowed**Exhibit D - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
VUKOVICH, FRED M. C/O SCIENCE APPLIC. INTL CORP 615 OBERLIN RD, SUITE 100 RALEIGH, NC 27605-3129	989	04-13638(RDD)	8/6/2004	\$15,000.00	U	Redundant Public Debt Claim To Be Disallowed
W.S. CHARITABLE REMAINDER UNITRUST (II) C/O FRASER STRYKER LAW FIRM 409 S17TH ST OMAHA, NE 68102	746	04-13638(RDD)	8/6/2004	\$5,500,000.00	U	Redundant Public Debt Claim To Be Disallowed
WACHOVIA SECURITIES C/F NORMAN LINEFSKY IRA DTD 06/13/89 74 MILITIA HILL DRIVE WAYNE, PA 19087-5846	135	04-13638(RDD)	7/22/2004	No Amount Specified	K	Redundant Public Debt Claim To Be Disallowed
WANZOR, SANDRA C. 8917 ROARING CREEK RD JOSHUA, TX 76058-4355	1752	04-13638(RDD)	8/16/2004	\$4,761.53	U	Redundant Public Debt Claim To Be Disallowed
WILLER, AMY L. & VANCE A. CHARITABLE REMAINDER UNITRUST C/O FRASER STRYKER LAW FIRM 409 S 17TH ST OMAHA, NE 68102	756	04-13638(RDD)	8/6/2004	\$4,890,000.00	U	Redundant Public Debt Claim To Be Disallowed
WINIFRED FATELL FAMILY TR. WINIFRED FATELL TTEE DTD 3/22/91 132 BEDFORD F. WEST PALM BEACH, FL 33417-2231	615	04-13638(RDD)	7/30/2004	\$15,000.00	P	Redundant Public Debt Claim To Be Disallowed
WOLFE, SAMUEL 9300 CHELSEA DR N FORT LAUDERDALE, FL 33324-6204	254	04-13638(RDD)	7/22/2004	\$8,000.00	U	Redundant Public Debt Claim To Be Disallowed
YOST, HOWARD F. CHARLES SCHWAB & CO INC CUST IRA ROLLOVER 6711 RAINBOW MISSION HILLS, KS 66208	727	04-13638(RDD)	8/2/2004	\$167,390.00	U	Redundant Public Debt Claim To Be Disallowed

Redundant Public Debt Claims To Be Disallowed
Exhibit D - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
TOTALS:	91			\$63,298,871.66		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT E

RCN CORPORATION, ET AL.,

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Insufficient Documentation Claims To Be Disallowed

Exhibit E - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ANASTASIOU, VLASIOS & JULIA 26-10 12TH ST 1ST FL ASTORIA, NY 11102	878	04-13638(RDD)	8/6/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
BAJAWATSINGAM, SRIKUMAR 124 WOODPARK WAY NEPEAN, ON K2J 4C6	723	04-13638(RDD)	8/2/2004	\$992.00	U	Insufficient Documentation Claim To Be Disallowed
BALDRICA, DONNA M. & KENNETH R. JT TEN 714 HAWTHORNE STREET AVOCA, PA 18641	1632	04-13638(RDD)	8/16/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
BERTO, ANTHONY & KATHLEEN JT TEN 106 PINE ST PITTSTON, PA 18640-2457	25	04-13638(RDD)	7/9/2004	\$900.00	U	Insufficient Documentation Claim To Be Disallowed
BOHRER, JOHN A. IRA NO ADDRESS PROVIDED	329	04-13638(RDD)	7/23/2004	\$6,000.00	U	Insufficient Documentation Claim To Be Disallowed
BROWN, GARY 511 W. CANTON AVENUE WINTER PARK, FL 32789	1842	04-13638(RDD)	8/18/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
CARMICHAEL, HUBERT 521 WHARTON CIRCLE #301 WINCHESTER, VA 22601	303	04-13638(RDD)	7/23/2004	\$5,000.00	U	Insufficient Documentation Claim To Be Disallowed
CHEN, DAVID Z. 41862 PASEO PADRE PKWY FREMONT, CA 94539	2006	04-13638(RDD)	8/30/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
CORBO, PATRICIA & BOEHM, PAULA CO-TTEE U/W/O THOMAS F. CHARVAT 10116 EDGEWATER DRIVE CLEVELAND, OH 44102-6120	84	04-13638(RDD)	7/22/2004	\$9,352.86	U	Insufficient Documentation Claim To Be Disallowed

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Insufficient Documentation Claims To Be Disallowed

Exhibit E - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DAREINZO, GEORGE 3 BRUCE LANE EAST NORTHPORT, NY 11731	1445	04-13638(RDD)	8/11/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
DARIENZO, BARBARA 3 BRUCE LANE EAST NORTHPORT, NY 11731	1444	04-13638(RDD)	8/11/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
DARIENZO, GEORGE GEORGE DARIENZO SR. 3 BRUCE LANE EAST NORTHPORT, NY 11731	1443	04-13638(RDD)	8/11/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
DAVIES, DAVID J. 14 ANNIC LANE MEDIA, PA 19063	1646	04-13638(RDD)	8/16/2004	\$324.00	U	Insufficient Documentation Claim To Be Disallowed
DAVIS, JAMES M. 425 EAST 51ST STREET #1A NEW YORK, NY 10022	649	04-13638(RDD)	7/30/2004	\$42,000.00	P	Insufficient Documentation Claim To Be Disallowed
DEGREGORIO, STEVEN PO BOX 681 ROCKY POINT, NY 11778	176	04-13638(RDD)	7/22/2004	\$2,166.35	U	Insufficient Documentation Claim To Be Disallowed
DENNIS, CARL D. PO BOX 591 ROSEBURG, OR 97470	576	04-13638(RDD)	7/30/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
DHAH, JASMAIL 5517 VALLEJO STREET #F EMERYVILLE, CA 94608	1254	04-13638(RDD)	8/10/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
DOMINGUEZ, MANUEL D. ****ADDRESS NOT PROVIDED****	115	04-13638(RDD)	7/22/2004	\$1,295.00	U	Insufficient Documentation Claim To Be Disallowed

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Insufficient Documentation Claims To Be Disallowed

Exhibit E - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
DRISCOLL, JEANE & PAUL 61 GRIDLEY STREET QUINCY, MA 02169	1488	04-13638(RDD)	8/11/2004	\$3,106.75	U	Insufficient Documentation Claim To Be Disallowed
DRYDEN BANK SA 30324000 PO BOX 1560 7 QUAI DU MONT BLANC GENEVA, CH-1211	730	04-13638(RDD)	8/2/2004	\$70,000.00	U	Insufficient Documentation Claim To Be Disallowed
FILARDO, ALBERT 459 PASSAIC AVENUE APT 308 WEST CALDWELL, NJ 07006	1472	04-13638(RDD)	8/11/2004	\$9,839.46	U	Insufficient Documentation Claim To Be Disallowed
FILARDO, ANNE 459 PASSAIC AVENUE APT 308 WEST CALDWELL, NJ 07006-7464	1473	04-13638(RDD)	8/11/2004	\$9,839.46	U	Insufficient Documentation Claim To Be Disallowed
GIORDANO, ANTHONY 45 KATHWOOD ROAD YONKERS, NY 10710	1146	04-13638(RDD)	8/10/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
GRAY, CAROL B. 40 BATTERY STREET PHO7 BOSTON, MA 02109	1976	04-13638(RDD)	8/27/2004	\$5,000.00	U	Insufficient Documentation Claim To Be Disallowed
GRIFFIN, PETER 56 GREGORY RD. FRAMINGHAM, MA 01701	165	04-13638(RDD)	7/22/2004	\$10,000.00	U	Insufficient Documentation Claim To Be Disallowed
GULLO, GERALD, JOSEPH MUGLIA, THEODORE KARWASKI, CO-SUCC-TTEE FBO MICHAEL MUGLIA TRUST, U/A/D 8/5/94 1358 HATHAWAY RISING ROCHESTER, MI 48306	1968	04-13638(RDD)	8/27/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed

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04-15506(RDD), 04-15508(RDD)

Insufficient Documentation Claims To Be Disallowed

Exhibit E - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
HE, BING 29 FETZER #3 BLOOMINGTON, IL 61704	1329	04-13638(RDD)	8/11/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
HONG, SEON CHEOL 3210 SPALDING DR ATLANTA, GA 30350	1367	04-13638(RDD)	8/11/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
IRVING, RICHARD & ELIZABETH TEN COM 127 GEORGE AVE WILKES BARRE, PA 18705-3026	1212	04-13638(RDD)	8/10/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
KRAFT, MARY ALYCE 1016 EDGEWATER DRIVE CLEVELAND, OH 44102-6020	163	04-13638(RDD)	7/22/2004	\$4,648.93	U	Insufficient Documentation Claim To Be Disallowed
LEE, PATRICIA 105 CHERRY STREET DUNMORE, PA 18512	770	04-13638(RDD)	8/6/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
LIMON, ROGELIO 5433 W 108 H PL OAK LAWN, IL 60453	1069	04-13638(RDD)	8/10/2004	\$1,850.00	U	Insufficient Documentation Claim To Be Disallowed
MARCIN, MARY B. 1310 SHOEMAKER AVENUE WEST WYOMING, PA 18644-1019	1108	04-13638(RDD)	8/10/2004	\$748.25	P	Insufficient Documentation Claim To Be Disallowed
MARTIN, KEVIN 405 MOSELEY DR CHARLOTTESVILLE, VA 22903	894	04-13638(RDD)	8/6/2004	\$164.99	U	Insufficient Documentation Claim To Be Disallowed
MCGEEVER, CHARLES D. 48 STORY STREET BOSTON, MA 02127	157	04-13638(RDD)	7/22/2004	\$1,000.00	U	Insufficient Documentation Claim To Be Disallowed

RCN CORPORATION, ET AL.,

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04-15506(RDD), 04-15508(RDD)

Insufficient Documentation Claims To Be Disallowed

Exhibit E - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MIKA, CHRISTINE 701 E MONTGOMERY ST ALLENTOWN, PA 18103-5275	1050	04-13638(RDD)	8/10/2004	\$5,000.00	U	Insufficient Documentation Claim To Be Disallowed
MOFFITT, MICHAEL AND KATHERINE MOFFITT TEN IN COM 216 RUSSELL ROAD PRINCETON, NJ 08540-6734	497	04-13638(RDD)	7/26/2004	\$13,067.00	S	Insufficient Documentation Claim To Be Disallowed
MOORHOUSE, JOHN 90 TANGLEWOOD TRL VALPARAISO, IN 46385	1977	04-13638(RDD)	8/27/2004	\$18,336.07	U	Insufficient Documentation Claim To Be Disallowed
NAHAS, GEORGE 55 BUTLER STREET KINGSTON, PA 18704	1877	04-13638(RDD)	8/20/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
PALKO, MARY A. 242 N. RIVER STREET ROAD SO. WILKES BARRE, PA 18702	1641	04-13638(RDD)	8/16/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
PERLE, GEORGE 333 CENTRAL PARK WEST APT #63 NEW YORK, NY 10025	1552	04-13638(RDD)	8/16/2004	\$3,909.38	S	Insufficient Documentation Claim To Be Disallowed
PETERS, NANCY ****NO ADDRESS PROVIDED****	1592	04-13638(RDD)	8/16/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
PETERS, NANCY A. CUST KAILEY NICOLE PETERS UNIF TRAN MIN ACT PA 639 WYOMING AVE KINGSTON, PA 18704	1590	04-13638(RDD)	8/16/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed

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Insufficient Documentation Claims To Be Disallowed**Exhibit E - 1st Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
PETERS, NANCY A. CUST JANELLE MARIE PETERS UNIF TRAN MIN ACT PA 639 WYOMING AVE KINGSTON, PA 18704	1591	04-13638(RDD)	8/16/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
ROBERTO, MICHAEL 12 NINTH ST. KEANSBURG, NJ 07734	146	04-13638(RDD)	7/22/2004	\$83.00	U	Insufficient Documentation Claim To Be Disallowed
ROBINS, WILLAIM 64 ROMA ORCHARD ROAD PEEKSKILL, NY 10566	1198	04-13638(RDD)	8/10/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
RONG, FAN 2107 ADRIENNE DRIVE TROY, MI 48085	1848	04-13638(RDD)	8/16/2004	\$1,310.00	K	Insufficient Documentation Claim To Be Disallowed
ROSEN, FRANCES IRA FBO PERSHING LLC AS CUSTODIAN 137-25 83RD AVE 3U JAMAICA, NY 11435-1560	290	04-13638(RDD)	7/22/2004	\$6,117.00	U	Insufficient Documentation Claim To Be Disallowed
RUVALCABA, GUADALUPE 4820 N. NEVA CHICAGO, IL 60656	1191	04-13638(RDD)	8/10/2004	\$5,499.99	U	Insufficient Documentation Claim To Be Disallowed
SAMII, FARIDEH 36 PINE CONE LANE SHAVERTOWN, PA 18708	1993	04-13638(RDD)	9/1/2004	\$17,430.00	U	Insufficient Documentation Claim To Be Disallowed
SIMONS, GREGORY W. 147 W 79TH ST APT 15B NEW YORK, NY 10024	1322	04-13638(RDD)	8/11/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
SWYKA, PETER 24 HARRYS LA NORTH EAST, MD 21901	1240	04-13638(RDD)	8/10/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed

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Insufficient Documentation Claims To Be Disallowed

Exhibit E - 1st Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
THOMPSON, SOUZA, KRAIAME 4001 PROGRES WAY STOCKTON, CA 95206	1869	04-13638(RDD)	8/20/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
TRAN, TUNG 2157 LINCOLN AVENUE APT A ALAMEDA, CA 94501	1890	04-13638(RDD)	8/20/2004	\$500.00	U	Insufficient Documentation Claim To Be Disallowed
UNGVARSKY, CARL & DOROTHY A. JT TEN 15 GROVE STREET MOUNTAIN TOP, PA 18707	1618	04-13638(RDD)	8/16/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
VIRIRA, MARIA, ERICA & MARK 127 HILLCREST AVE EDISON, NJ 08810	790	04-13638(RDD)	8/6/2004	\$3,000.00	U	Insufficient Documentation Claim To Be Disallowed
WALTER, DONNA M. TRUSTEE 16726 JACKSON STREET OMAHA, NE 68118	1975	04-13638(RDD)	8/27/2004	\$2,720.70	U	Insufficient Documentation Claim To Be Disallowed
WARMAN, RONALD 170 HEATHER HIGHLANDS INKERMAN, PA 18640	44	04-13638(RDD)	7/14/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
TOTALS:	58			\$261,201.19		

- END OF EXHIBIT -