

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

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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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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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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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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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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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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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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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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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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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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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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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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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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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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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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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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 PITTSBURGH, PA 15201	1379	04-13638(RDD)	8/11/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TONZOLA, RICHARD F. 52 BENEDICT CRESCENT DENVER, CO 80202	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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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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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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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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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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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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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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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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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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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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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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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
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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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
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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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
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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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
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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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
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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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
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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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
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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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
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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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
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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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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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
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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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
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 -

EXHIBIT C

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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 TENEYCK 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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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
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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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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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
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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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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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
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

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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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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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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 BARCLAINA 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

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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
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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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
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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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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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
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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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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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
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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Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
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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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
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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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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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
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
PHUNTSOG, 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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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
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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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

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

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

RCN CORPORATION, ET AL.,

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

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

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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

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
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

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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
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 -