

## EXHIBIT "A" - RECLASSIFICATION

Name of Claimant	Claim #	Amount	Basis for Disposition	Recommended Disposition
Commonwealth of Massachusetts P.O. Box 7010 Boston, MA 02204	S5743*	\$ 89.00	Claim was misclassified as a priority claim.	Reclassify claim as an unsecured, non-priority Class 9 claim in the amount of \$89.00.
Georgia Dept. of Revenue Compliance Division P.O. Box 161108 Bankruptcy Section Atlanta, GA 30321	1230	\$ 11,457.60	Portion of claim in the amount of \$1,542.60 was misclassified as a priority claim.	Reclassify priority portion of claim as an unsecured, non-priority Class 8 claim in the amount of \$1,542.60.

\*Denotes scheduled claim