EXHIBIT A

DISPUTED CLAIMS

No.	Creditor	Claim Amount	Claim Type	Basis for Objection
1.	Antonucci, Francesco	$90,950.75	Administrative	Reclassify
2.	Coggans, Mary	Undetermined	Administrative	Reclassify
3.	Cozzi, Mariangela	$112,088.19	Administrative	Reclassify
4.	Cramer, Letizia	$60,667.27	Administrative	Reclassify
5.	Dappelo, Marco	$8,168.52	Administrative	Reclassify
6.	Ferrazza, Mario	$53,562.65	Administrative	Reclassify
7.	Macchi, Teresita	$114,843.50	Administrative	Reclassify
8.	Mancuso, Patrizia	$15,289.12	Administrative	Reclassify
9.	McCabe, Angela	$38,191.02	Administrative & Unsecured	Reclassify
10.	Merlo, Ivana	$45,835.62	Administrative	Reclassify
11.	Pedace, Antonio	$46,341.11	Administrative	Reclassify
12.	Pobbiati, Lorenzo	$113,014.26	Administrative	Reclassify
13.	Ricci, Maria Luisa	$19,324.89	Administrative	Reclassify
14	Rossi, Alberto	$210,652.55	Administrative	Reclassify
15.	Solipaca, Nicola	$68,000.00	Administrative	Reclassify

No.	Creditor	Claim Amount	Claim's Type	Basis for Objection
16.	Termanini, Maria Paola	Undetermined	Administrative	Reclassify
17.	Terrone, Alessandra	$38,443.44	Administrative	Reclassify
18.	Torchia, Raffaella Theresa	$49,993.00	Administrative	Reclassify