

EXHIBIT 3

Amended and Superseded Claim

EXHIBIT 3 - AMENDED AND SUPERSEDED CLAIMS

Claim To Be Expunged

	Creditor Name and Address	Case No	Claim Number	Total Claim Dollars*	Claim Class**
1	INTERNAL REVENUE SERVICE DEPARTMENT OF THE TREASURY PO BOX 21126 PHILADELPHIA, PA 19114	10-26881	68	\$90,488.55 \$6,900.00	(P) (U)
Total Claims Expunged:		1	Total Dollars Expunged:		\$97,388.55

Surviving Claim

	Creditor Name and Address	Case No	Claim Number	Total Claim Dollars*	Claim Class**
	INTERNAL REVENUE SERVICE DEPARTMENT OF THE TREASURY PO BOX 21126 PHILADELPHIA, PA 19114	10-26881	492	\$0.00 \$0.00	(P) (U)

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**(A) - Administrative
(P) - Priority(S) - Secured
(U) - Unsecured