

EXHIBIT A

Claims to be Reclassified

| Name of Claimant | Claim Number | Total Amount of Claim | Total Amount of Claim Objected To At This Time | Claim Classification Status of Objectable Claim | Modified Classification Status of Objectable Claim |
|--|--------------|-----------------------|--|---|--|
| Beta Partnership | 350 | \$130,164.25 | \$2,594.00 | Section 503(b)(9) | Unsecured |
| Custom Designing & Engineering | 406 | \$832.61 | \$832.61 | Section 503(b)(9) | Unsecured |
| FixtureOne Corporation | 286 | \$370.00 | \$370.00 | Section 503(b)(9) | Unsecured |
| Iverson Mall Limited | 507 | \$155,526.77 | \$3,191.86 | Section 503(b)(9) | Administrative [Section 503(b)(1)(A)] |
| Nicolette | 467 | \$53,650.04 | \$53,650.04 | Section 503(b)(9) | Unsecured |
| Pioneer Credit Opportunities Fund, LP, as assignee and attorney-in-fact for Explore Sourcing | 249 | \$285,017.39 | \$37,293.31 | Section 503(b)(9) | Unsecured |
| Town Centers, Ltd. | 341 | \$86,090.74 | \$2,326.78 | Section 503(b)(9) | Administrative [Section 503(b)(1)(A)] |