

**Exhibit A**

<b>Duplicative &amp; Unsubstantiated Claims</b>				
<b>Name &amp; Address of Claimant</b>	<b>Date Filed</b>	<b>Claim Number</b>	<b>Claim Amount</b>	<b>Proposed Reason for Disallowance</b>
Alderfer, Lenora M 3950 Apore St La Mesa, CA 91941	2/22/2011	1845	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2534
Ameriprise Trust Co ACF Prospero C Racca Prospero C Racca IRA Acct 2078 1366 8 001 2082 W Cheryl Ct Porterville, CA 93257	2/10/2011	552	\$12,500.00	Unsubstantiated & Duplicative of Claim No. 2534
Armstrong, R Brian KFUPM No 28 Dhahran 31261 Saudi Arabia	2/24/2011	2031	\$10,468.75	Unsubstantiated & Duplicative of Claim No. 2544
Bailey, John Peter & Joan A 130 Thompson Dr SE Apt 310 Cedar Rapids, IA 52403	3/1/2011	2752	\$15,000.00	Unsubstantiated & Duplicative of Claim No. 2534
Bielunas, James & Mezzanotte, Katherine 221 Huntsman Ln Blue Bell, PA 19422	2/3/2011	17	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2531
Bielunas, James & Mezzanotte, Katherine 221 Huntsman Ln Blue Bell, PA 19422	2/14/2011	917	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2531
Bing IP 8 Ardmore Ln Aberdeen, NY 07747	2/28/2011	2506	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Breen, George R 30 Airpark Dr East Falmouth, MA 02536	3/1/2011	2721	\$35,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Bykowski, Victor Guardian of John Bykowski Victor Bykowski 16450 Gulf Blvd Unit 361 North Redington Beach, FL 33708	2/4/2011	43	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2531
Cameron, Richard E & Rebecca J Richard Cameron 1422 Harrington Park Dr Jacksonville, FL 32225	2/25/2011	2093	BLANK	Unsubstantiated & Duplicative of Claim No. 2537
Cao, Shi 2111 Horncastle LN Naperville, IL 60564	2/8/2011	375	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2519
Caplan, Charlotte 6461 NW 2nd Ave Apt 306 Boca Raton, FL 33487	2/7/2011	300	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2534
Clark, Sharon L 1106 N Holliston Ave Pasadena, CA 91104-3016	2/22/2011	1762	\$840.00	Unsubstantiated & Duplicative of Claim No. 2531
Coleman, Sarah P 250 S 9th St Apt 126 De Pere, WI 54115	2/28/2011	2335	\$25,000.00	Unsubstantiated & Duplicative of Claim No. 2537
Cook, Richard V & Mary Lynn 3175 S River Bluff Dr Hanover, IN 47243	2/22/2011	1636	\$2,500.00	Unsubstantiated & Duplicative of Claim No. 2534
Cox, Meta I 612 Raynolds SW No 87104 Albuquerque, NM 87104-1033	2/7/2011	89	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2534

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Cunningham, James W 21269 US Hwy 271 Gladewater, TX 75647	2/11/2011	730	\$56,150.00	Unsubstantiated & Duplicative of Claim No. 2519
Daugherty, Richard L c o Charles Schwab 101 Montgomery St San Francisco, CA 94104	2/7/2011	123	\$26,000.00	Unsubstantiated & Duplicative of Claim No. 2537
Dehner, Joseph T 5901 Devonshire Rd Harrisburg, PA 17112	2/10/2011	625	\$33,000.00	Unsubstantiated & Duplicative of Claim No. 2519
Denham, Emma Lee & James Aubrey James Denham 1005 7th St SW Attalla, AL 35954	3/1/2011	2827	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Dillon, James A 51 Weatherly Dr Salem, MA 01907	2/22/2011	1750	\$7,488.00	Unsubstantiated & Duplicative of Claim No. 2534
Dunn, James E 901 Brookside Dr Greensboro, NC 27408	2/3/2011	18	\$25,000.00	Unsubstantiated & Duplicative of Claim No. 2537
Eisher, David James 39456 Lakeshore Dr Harrison Township, MI 48045	2/8/2011	336	\$1,810.95	Unsubstantiated & Duplicative of Claim No. 2534
Furman, Richard 4333 NW 65 Ter Coral Springs, FL 33067	2/4/2011	57	\$50,000.00	Unsubstantiated & Duplicative of Claim No. 2519
Geiger, Clayton P PO Box 6555 Wyomissing, PA 19610	2/23/2011	1918	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2531
Geiger, Clayton P PO Box 6555 Wyomissing, PA 19610	2/22/2011	1848	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2544
Geraghty, Dennis 22 Bayberry Dr Bluffton, SC 29909	2/17/2011	1424	\$20,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Ginsburg, Frances c o Stan Ginsburg MD 508 Ulster Way Denver, CO 80230-7141	3/2/2011	3027	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2534
Glasson, Roland 8523 Rudderow Ave Pennsauken, NJ 08109	2/14/2011	860	\$50,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Glazer & Assoc PC Profit Share Plan Peter Glazer Glazer & Associates PC 4500 Kruse Way Ste 390 Lake Oswego, OR 97035	2/25/2011	2090	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2544
Godfrey, Harlan 1839 Wood Valley Dr Dalton, GA 30720	2/22/2011	1626	\$32,605.00	Unsubstantiated & Duplicative of Claim No. 2531

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Goldapp Jr, William A (SRRA Rollover) William A Goldapp Jr 206 Costa Bella Dr Austin, TX 78734	2/22/2011	1700	\$100,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Goldapp Jr, William A 206 Costa Bella Dr Austin, TX 78734	2/22/2011	1699	\$100,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Gray, James C (T IRA) James C Gray 1815 W 3rd Ave Stillwater, OK 74074-2910	3/2/2011	3009	\$32,812.50	Unsubstantiated & Duplicative of Claim No. 2544
Gray, Loren G 1027 Grandview Glen Dale, WV 26038	2/24/2011	1934	\$25,490.00	Unsubstantiated & Duplicative of Claim No. 2534
Gray, Lydia B (IRA) Lydia B Gray 1815 W 3rd Ave Stillwater, OK 74074-2910	3/2/2011	3004	\$6,562.50	Unsubstantiated & Duplicative of Claim No. 2544
Gruenstern, Phillip H 538 Century Dr Winter Haven, FL 33881	2/16/2011	1183	\$9,644.95	Unsubstantiated & Duplicative of Claim No. 2534
Herndon, Harold C 5 Links Ct Newnan, GA 30265	2/14/2011	946	\$25,000.00	Unsubstantiated & Duplicative of Claim No. 2537
Howe, Clarence W 356 Intervale Rd Bethel, ME 04217	2/22/2011	1598	\$804.00	Unsubstantiated & Duplicative of Claim No. 2531
Howle, William & Anita 263 County Farm Rd Wickliffe, KY 42087	2/14/2011	906	\$15,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Hurst, Dale W 803 Phelps St Sterling, CO 80751	2/14/2011	952	\$11,500.00	Unsubstantiated & Duplicative of Claim No. 2534
Jampol, Bernice (IRA) 10849 White Aspen Ln Boca Raton, FL 33428	2/28/2011	2347	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Jampol, Robert (IRA) 30 Chesapeake Dr Holmdel, NJ 07733	2/28/2011	2510	\$5,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Jampol, Robert 30 Chesapeake Dr Holmdel, NJ 07733-3111	2/28/2011	2346	\$5,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Janke, Margaret 5873 Alborn Junction Rd Alborn, MN 55702	2/28/2011	2205	\$22,742.40	Unsubstantiated & Duplicative of Claim No. 2534
Janklow, Donald (Trustee) Bernard M Janklow Trust 2280 64th Ave Greeley, CO 80634	2/22/2011	1594	\$26,743.65	Unsubstantiated & Duplicative of Claim No. 2544
Jellson, Amy S (Trustee) Tepper Family IRREV Trust 8439 St Johns Ct Wellington, FL 33414-7415	2/8/2011	398	\$5,000.00	Unsubstantiated & Duplicative of Claim No. 2544

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Klein, Evelyn H 989 NW Spruce St Rm 126 Corvallis, OR 97330	2/7/2011	92	\$5,126.00	Unsubstantiated & Duplicative of Claim No. 2534
Klevans, Larry 30 Timbers Acres Rd Short Hills, NJ 07078	2/15/2011	1139	\$12,500.00	Unsubstantiated & Duplicative of Claim No. 2534
Klug Jr, Howard J 134 Jermikey Ct Hedgesville, WV 25427	2/14/2011	811	\$12,500.00	Unsubstantiated & Duplicative of Claim No. 2537
Kolb, Ronald G 2637 Meadow Creek Cir Fargo, ND 58104	2/22/2011	1705	\$9,761.35	Unsubstantiated & Duplicative of Claim No. 2544
Lanfear, Geoff 707 E Highland View Dr Boise, ID 83702	2/14/2011	962	\$21,575.94	Unsubstantiated & Duplicative of Claim No. 2537
Lassila, Bruce E & Kay J Bruce E Lassila 3654 Village Circle Dr Traverse City, MI 49686	2/28/2011	2379	\$5,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Laten, Bruce 3531 Minor Hill Hwy Pulaski, TN 38478	2/28/2011	2518	\$25,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Leinweber, Ann Brown Ann Brown Leinweber Trust 1040 Stuart St Longmont, CO 80501	2/14/2011	931	\$9,797.47	Unsubstantiated & Duplicative of Claim No. 2537
Loewy, Arthur F Arthur Loewy 2002 Rev Trust 5477 W Leitner Dr Coral Springs, FL 33067	2/14/2011	1063	\$35,376.00	Unsubstantiated & Duplicative of Claim No. 2537
Magill, Sandra C 332 Dogwood St Kilgore, TX 75662-1945	2/11/2011	729	\$16,845.00	Unsubstantiated & Duplicative of Claim No. 2519
May, Arthur F (Trustee) Arthur F May 3306 Barrington Ct The Villages, FL 32162-7635	2/25/2011	2103	\$11,800.80	Unsubstantiated & Duplicative of Claim No. 2519
Meleo, Tom (Trustee), Victor Thomas Meleo Trust UA 2 28 01 PO Box 98 Lindsay, CA 93247	2/22/2011	1677	\$20,400.00	Unsubstantiated & Duplicative of Claim No. 2534
Minton, Charles 1350 Morris Ave Union, NJ 07083	2/22/2011	1765	\$50,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Mittleman, Edward 2015 El Vista Ct Glendale, CA 91208-1813	2/28/2011	2267	\$20,840.00	Unsubstantiated & Duplicative of Claim No. 2534
Monnin, Daniel Joseph Daniel Monnin 183 Voyager Blvd Dayton, OH 45417	2/15/2011	1126	\$1,250.00	Unsubstantiated & Duplicative of Claim No. 2534

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Mueller, Maria C (Trustee) Maria C Mueller Trust 4829 Terra Granada Apt 2B Walnut Crook, CA 94549	2/14/2011	1044	\$5,000.00	Unsubstantiated & Duplicative of Claim No. 2534
Natelson, Bernard H 50 Peachtree Ln Little Silver, NV 07739	2/22/2011	1778	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2534
Neil, Ronald D 2611 Glen Elm Dr NE Cedar Rapids, IA 52402	3/1/2011	2711	BLANK	Unsubstantiated & Duplicative of Claim No. 2534
Nelson, Katie S & Terri A 18 Villimar Dr NW Rome, GA 30165	2/11/2011	647	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2534
Patel, Atul P & Jyotsna A (JTWROS) 9 Bella Vista Ct Marlboro, NJ 07746	2/22/2011	1766	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Pilato, Louis James 433 N Parish Pl Burbank, CA 91506	2/23/2011	1903	BLANK	Unsubstantiated & Duplicative of Claim No. 2537
Prorok, Robert P 8120 W Farragut Chicago, IL 60656	2/8/2011	338	\$10,000.00	Unsubstantiated & Duplicative of Claim No. 2534
Rae, Jenny and Ronald E 8701 E Margaret Dr Terre Haute, IN 47803	2/14/2011	873	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2544
Riddick, Barbara Ann 20660 Bay Brooke Ct Boca Raton, FL 33498	2/25/2011	2158	\$34,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Rosman, David E26755 County Rd RR Fairchild, WI 54741	2/18/2011	1558	\$3,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Roth, Christine Jampol (IRA) Christine Jampol 30 Chesapeake Dr Holmdel, NJ 07733	2/28/2011	2348	\$5,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Santorelli, Debra 506 Pulaski Rd E Northport, NY 11731	2/7/2011	310	\$4,356.25	Unsubstantiated & Duplicative of Claim No. 2534
Schall, Eugene J 13045 W Hawthorne Ln New Berlin, WI 53151	2/22/2011	1662	\$12,952.26	Unsubstantiated & Duplicative of Claim No. 2534
Schall, Josephine A 13045 W Hawthorne Ln New Berlin, WI 53156	2/22/2011	1664	\$15,220.30	Unsubstantiated & Duplicative of Claim No. 2534
Schroeder, Robert Charles 12506 Wedd St Overland Park, KS 66213	2/14/2011	963	\$6,281.25	Unsubstantiated & Duplicative of Claim No. 2544
Schueler, Georgiana 9 Bengueyfield Dr East Williston, NY 11596-1931	2/10/2011	607	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2534
Seib, Richard E 4466 Ashbury Parke Dr Newburgh, IN 47630	2/18/2011	1484	\$22,000.00	Unsubstantiated & Duplicative of Claim No. 2537

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<b>Name &amp; Address of Claimant</b>	<b>Date Filed</b>	<b>Claim Number</b>	<b>Claim Amount</b>	<b>Proposed Reason for Disallowance</b>
Shah, Pratik 11450 Ashford Willow Sugar Land, TX 77478	2/10/2011	531	\$18,841.50	Unsubstantiated & Duplicative of Claim No. 2519
Shan, Ming Chien 13264 Glasgow Ct Saratoga, CA 95070	2/10/2011	584	\$5,940.00	Unsubstantiated & Duplicative of Claim No. 2534
Sigmon, Teresa 33 Hearthstone Dr Asheville, NC 28803	3/2/2011	3088	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2544
Simione, Robert L 164 Shore Rd Mt Sinai, NY 11766	2/25/2011	2084	\$6,172.50	Unsubstantiated & Duplicative of Claim No. 2544
Soxman, Julia Linelle 2515 William Ave North Vancouver, BC V7K 1Z2 Canada	2/17/2011	1311	\$25,000.00	Unsubstantiated & Duplicative of Claim No. 2549
Stamolis, Connie (Trustee), Connie Stamolis Living Trust Dtd 1/20/1992 Connie Stamolis Trustee PO Box 2161 Avila Beach, CA 93424	2/16/2011	1249	\$12,500.00	Unsubstantiated & Duplicative of Claim No. 2537
Starr, Rod A (IRA) 2300 Chapel Hill Ct Bartlesville, OK 74006	2/28/2011	2565	\$2,875.00	Unsubstantiated & Duplicative of Claim No. 2534
Starr, Rod 2300 Chapel Hill Ct Bartlesville, OK 74006	2/28/2011	2299	\$8,750.00	Unsubstantiated & Duplicative of Claim No. 2534
Stein, Jack (Trustee) The Stein Family Living Trust 22234 N 84th Pl Scottsdale, AZ 85255-8322	2/22/2011	1592	\$48,605.00	Unsubstantiated & Duplicative of Claim No. 2519
Swanson, Kurt P 15163 Diana Ln Houston, TX 77062	3/2/2011	3019	\$15,000.00	Unsubstantiated & Duplicative of Claim No. 2544
Terry, Russell (Trustee) Ruth M Terry Declaration of Trust 1682 Circa del Lago Ste A306 San Marcos, CA 92078-3265	2/22/2011	1850	\$67,765.00	Unsubstantiated & Duplicative of Claim No. 2519
Terry, Russell H (Trustee) Russell H Terry Trust 1682 Circa Del Lago Ste A306 San Marcus, GA 92078-5265	2/22/2011	1854	\$24,645.00	Unsubstantiated & Duplicative of Claim No. 2519
Tully, James M 1418 William Styron Sq S Newport News, VA 23606	2/4/2011	46	\$22,483.90	Unsubstantiated & Duplicative of Claim No. 2534
Varner, Wayne E 1900 Lauderdale Dr Apt C 314 Richmond, VA 23238-3972	2/14/2011	1039	\$12,500.00	Unsubstantiated & Duplicative of Claim No. 2534
Vogliano, Vivian 1 Margert Ave Neptune, NJ 07753	2/24/2011	1931	BLANK	Unsubstantiated & Duplicative of Claim No. 2534

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Warren A Gingrich Agency Inc, The 9 Logan Blvd PO Box 1189 Altoona, PA 16603-1189	2/7/2011	231	\$98,065.00	Unsubstantiated & Duplicative of Claim No. 2519
Waters, Jack & Doris Jack Waters 916 C R 123 Wharton, TX 77488	2/8/2011	372	\$50,000.00	Unsubstantiated & Duplicative of Claim No. 2534
Wells, J C 30 Equity Ct Batesville, AR 72501	2/8/2011	409	\$2,584.00	Unsubstantiated & Duplicative of Claim No. 2537
West, Robert S (Trustee) PO Box 1553 Aspen, CO 81612	2/28/2011	2461	UNLIQUIDATED	Unsubstantiated & Duplicative of Claim No. 2544
<b>TOTAL: 98 claims</b>				