

EXHIBIT E

Equity Based Claims

Claimant Name	Claim Number	Unsecured Claim Amount Stated in POC	Description	Estimated General Unsecured Claim for Stock Distribution Reserve
MCGUIRE, MICHAEL	205	No Amount listed on POC	The Claim arises from Claimant's ownership of, or alleged rights with respect to, common stock of the Debtors. The Debtors' proposed Plan of Reorganization does not provide any distribution to holders of equity interests. In addition, the Claim is subject to subordination under 11 U.S.C. § 510(b). Accordingly, the Claim should be estimated at zero.	\$0.00
VAIYAPURI, MAGESH	780	No Amount listed on POC	Same as above	\$0.00
				<u>\$0.00</u>