

EXHIBIT J

Employee Claims stating no amounts

Claimant Name	Claim Number	Unsecured Claim Amount Stated in POC	Description	Estimated General Unsecured Claim for Stock Distribution Reserve
ANDRIJASEVICH, MARGERY	475	No amount stated on POC	The asserted Claim states no amount. The estimated general unsecured Claim for stock distribution reserve purposes is the amount set forth in the Debtors' Schedules.	\$958.35
ARMIJO, LAYNE E	1092	No amount stated on POC	Same as above	\$0.00
BEHNKE, JOHN R	710	No amount stated on POC	Same as above	\$2,997.80
DAVE, BHARAT	1113	No amount stated on POC	Same as above	\$0.00
DAVE, BHARAT N	1112	No amount stated on POC	Same as above	\$11,699.31
DAVE, BHARAT N	1114	No amount stated on POC	Same as above	\$0.00
FU, JOHNNY	1075	No amount stated on POC	Same as above	\$0.00
KHOSHABE, FEREIDOON	1089	No amount stated on POC	Same as above	\$11,190.66
NAKHIMOVSKY, SAMUEL	1096	No amount stated on POC	Same as above	\$0.00
SHACKLETON, CRAIG R	616	No amount stated on POC	Same as above	\$0.00
YAN, JOHN C	1083	No amount stated on POC	Same as above	\$0.00
				<u>\$26,846.12</u>