

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (JMP) SIPA**  
**ONE HUNDRED NINETIETH OMNIBUS OBJECTION: EXHIBIT A – NO LIABILITY CLAIMS**

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
1	4KIDS ENTERTAINMENT, INC. ATTN: KIAH BEVERLY-GRAHAM; ERIC R. LEVINE; ERIC HEICHEL EISEMAN LEVINE LEHRHAUPT & KAKOYIANNIS, P.C. 805 THIRD AVENUE, 10TH FLOOR NEW YORK, NY 10022	4302	3/31/2009	\$130,214,177.20	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
2	ABM INDUSTRIES, INC. ATTN: DANIEL H. TABAK; MARK COHEN COHEN & GRESSER LLP 800 THIRD AVENUE NEW YORK, NY 10022	4301	3/31/2009	\$103,246,255.34	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
3	ALLOT COMMUNICATIONS LTD. ATTN: DORON ARAZI 22 HANAGAR STREET NEVE NE'EMAN INDUSTRIAL ZONE B HOD HASHARON 45240 ISRAEL  ATTN: CHRISTOPHER P. JOHNSON; CHARLES M. MILLER KASOWITZ BENSON TORRES & FRIEDMAN LLP 1633 BROADWAY, NEW YORK, NY 10019	3248	2/2/2009	\$60,000,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.

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4	AMERICAN SIGNATURE, INC. ATTN: IRWIN A. BAIN, ESQ. 4300 E. FIFTH AVENUE COLUMBUS, OH 43219  ATTN: CHRISTOPHER P. JOHNSON; CHARLES M. MILLER KASOWITZ BENSON TORRES & FRIEDMAN LLP 1633 BROADWAY, NEW YORK, NY 10019	3247	2/2/2009	\$71,300,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
5	ATHEROS COMMUNICATIONS, INC. (N/K/A QUALCOMM ATEROS, INC.) ATTN: MATTHEW R. DOBBINS QUALCOMM INC. 5775 MOREHOUSE DRIVE SAN DIEGO, CA 92121-1714	4303	3/31/2009	\$135,169,997.49	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
6	ATHILON CAPITAL CORPORATION C/O MCKOOL SMITH, P.C. ATTN: MICHAEL R. CARNEY ONE BRYANT PARK, 47TH FLOOR NEW YORK, NY 10036	6304	3/26/2013	\$47,953,236.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
7	ATTESTOR VALUE MASTER FUND LP TRANSFEROR: J2 GBL COMMUNICATIONS INC C/O ATTESTOR CAPITAL LLP ATTN: ISOBELLE WHITE 21 UPPER BROOK STREET LONDON W1K 7PY UNITED KINGDOM	8001175	1/18/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.

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8	CERADYNE INC. 3169 RED HILL AVENUE COSTA MESA, CA 92626  ATTN: ERIC SUTTY ELLIOTT GREENLEAF 1105 MARKET STREET, SUITE 1700 WILMINGTON, DE 1980	9005737	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
9	DEALERTRACK HOLDINGS, INC ATTN: GARY PAPILSKY 1111 MARCUS AVE SUITE M04 LAKE SUCCESS, NY 11042-1034	8001784	1/28/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
10	DELTA PETROLEUM CORPORATION ATTN: STEVEN ABELMAN BROWNSTEIN HYATT FARBER SCHRECK, LLP 410 - 17TH STREET, SUITE 2200 DENVER, CO 80202	7001535	5/14/2009	\$6,900,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
11	ELECTRO SCIENTIFIC INDUSTRIES INC ATTN: PAUL R OLDHAM CFO 13900 NW SCIENCE DRIVE PORTLAND, OR 97229-5497  ATTN: ERIN L. ELIASSEN STOEL RIVES LLP 600 UNIVERSITY STREET, SUITE 3600 SEATTLE, WA 98101	9002090	1/27/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.

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12	<p>ESS PRISA III, LLC ATTN: STEVE BLAKE 2795 EAST COTTONWOOD PARKWAY SUITE 400 SALT LAKE CITY, UT 84121-7033</p> <p>ATTN: GEORGE W. PRATT JONES WALDO HOLBROOK &amp; MCDONOUGH, PC 1441 W UTE BLVD #330 PARK CITY, UT 84098</p>	5150	5/29/2009	\$1,176,990.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
13	<p>ESS PRISA LLC ATTN: STEVE BLAKE 2795 EAST COTTONWOOD PARKWAY SUITE 400 SALT LAKE CITY, UT 84121-7033</p> <p>ATTN: GEORGE W. PRATT JONES WALDO HOLBROOK &amp; MCDONOUGH, PC 1441 W UTE BLVD #330 PARK CITY, UT 84098</p>	5149	5/29/2009	\$1,407,000.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
14	<p>ESS SUSA HOLDINGS LLC ATTN: STEVE BLAKE 2795 EAST COTTONWOOD PARKWAY SUITE 400 SALT LAKE CITY, UT 84121-7033</p> <p>ATTN: GEORGE W. PRATT JONES WALDO HOLBROOK &amp; MCDONOUGH, PC 1441 W UTE BLVD #330 PARK CITY, UT 84098</p>	5152	5/29/2009	\$79,200.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>

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15	<p>ESS VRS ATTN: STEVE BLAKE 2795 EAST COTTONWOOD PARKWAY SUITE 400 SALT LAKE CITY, UT 84121-7033</p> <p>ATTN: GEORGE W. PRATT JONES WALDO HOLBROOK &amp; MCDONOUGH, PC 1441 W UTE BLVD #330 PARK CITY, UT 84098</p>	5151	5/29/2009	\$52,800.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
16	<p>EXTRA SPACE STORAGE, LLC ATTN: STEVE BLAKE 2795 EAST COTTONWOOD PARKWAY SUITE 400 SALT LAKE CITY, UT 84121-7033</p> <p>ATTN: GEORGE W. PRATT JONES WALDO HOLBROOK &amp; MCDONOUGH, PC 1441 W UTE BLVD #330 PARK CITY, UT 84098</p>	5148	5/29/2009	\$7,766,418.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
17	<p>FAIRCHILD SEMICONDUCTOR CORPORATION ATTN: STEPHEN CASO 82 RUNNING HILL ROAD MS 35-4B SOUTH PORTLAND, ME 04106</p>	4676	5/22/2009	\$19,000,000.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
18	<p>GAME TECH INTERNATIONAL, INC. ATTN: SALLY E. VEGHTE KLEHR HARRISON HARVEY BRANZBURG LLP 919 MARKET STREET SUITE 1000 WILMINGTON, DE 19801</p> <p>FORTUNET, INC. 2950 S. HIGHLAND DR LAS VEGAS, NEVADA 89109</p>	5660	6/1/2009	\$3,850,000.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>

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19	GERDAU AMERISTEEL US INC. ATTN: SANTIAGO GIL 4221 W. BOY SCOUT BLVD. SUITE 600 TAMPA, FL 33607-5760  ATTN: ALISON D. BAUER TORYS LLP 1114 AVENUE OF THE AMERICAS, 23RD FL. NEW YORK, NEW YORK 10036	8003028	1/26/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
20	GSI COMMERCE SOLUTIONS, INC. ATTN: ARTHUR MILLER 935 FIRST AVENUE KING OF PRUSSIA, PA 19406  ATTN: ELIZABETH WILBURN BLANK ROME LLP 1201 MARKET STREET SUITE 800 WILMINGTON, DE 19801	5880	6/1/2009	\$5,000,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
21	INFOSPACE, INC. (N/K/A BLUCORA INC.) ATTN: PETER MCKAY 601 108TH AVENUE, NE, SUITE 1200 BELLEVUE, WA 98004-4374  ATTN: DAVID B. TATGE EPSTEIN BECKER & GREEN, P.C. 250 PARK AVENUE NEW YORK, NEW YORK 10177-1211	5300	5/29/2009	\$39,730,020.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.

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22	<p>INTERSIL EUROPE SARL ATTN: JOHN LISI 1650 ROBERT J. CONLAN BLVD. NE, M/S 62B198 PALM BAY, FL 32905</p> <p>ATTN: DAVID B. TATGE EPSTEIN BECKER &amp; GREEN, P.C. 250 PARK AVENUE NEW YORK, NEW YORK 10177-1211</p>	7002274	5/29/2009	\$60,601,719.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
23	<p>INTERSIL HOLDING GMBH ATTN: JOHN LISI 1650 ROBERT J. CONLAN BLVD. NE, M/S 62B198 PALM BAY, FL 32095</p> <p>ATTN: DAVID B. TATGE EPSTEIN BECKER &amp; GREEN, P.C. 250 PARK AVENUE NEW YORK, NEW YORK 10177-1211</p>	7002272	5/29/2009	\$17,718,333.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
24	<p>INTERSIL INVESTMENT COMPANY ATTN: JOHN LISI 1650 ROBERT J. CONLAN BLVD. NE, M/S 62B198 PALM BAY, FL 32905</p> <p>ATTN: DAVID B. TATGE EPSTEIN BECKER &amp; GREEN, P.C. 250 PARK AVENUE NEW YORK, NEW YORK 10177-1211</p>	7002265	5/29/2009	\$20,336,365.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>

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25	LABORATORIO CHILE S.A. ATTN: LAURENCE SCHOEN MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO P.C. ONE FINANCIAL CENTER BOSTON, MA 02111	4806	5/27/2009	\$10,100,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
26	LEAPFROG ENTERPRISES, INC. ATTN: ROBERT L. EISENBACH III COOLEY GODWARD KRONISH LLP 101 CALIFORNIA STREET, 5TH FLOOR SAN FRANCISCO, CA 94111-5800	4182	3/18/2009	\$14,000,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
27	MAXXAM INC. ATTN: JEFFREY SPIERS ANDREWS KURTH LLP 600 TRAVIS, SUITE 4200 HOUSTON, TX 77002	2108	10/7/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
28	MEDICINOVA, INC 4350 LA JOLLA VILLAGE DRIVE SUITE 950 SAN DIEGO, CA 92122-6223  ATTN: DAVE SNYDER; RICH SEGAL PILLSBURY WINTHROP SHAW PITTMAN LLP 501 WEST BROADWAY SUITE 1100 SAN DIEGO, CA 92101-3575	8001552	1/26/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.

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29	MEDICUS INSURANCE COMPANY 8500 SHOAL CREEK BLVD BLDG 3 SUITE 200 AUSTIN, TX 78757-6882  ATTN: MARK JOHNSON 6034 WEST COURTYARD DRIVE SUITE 310 AUSTIN, TX 78730	8002331	1/29/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
30	NORTHGATE MINERALS CORPORATION (N/K/A AURICO GOLD INC.) ATTN: ERIC R. LEVINE; ERIC HEICHEL EISEMAN LEVINE LEHRHAUPT & KAKOYIANNIS, P.C. 805 THIRD AVENUE, 10TH FLOOR NEW YORK, NY 10022	4314	4/10/2009	\$72,600,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
31	ORBITAL SCIENCES CORPORATION ATTN: JAMES A. WRIGHT III ROPES & GRAY LLP ONE INTERNATIONAL PLACE BOSTON, MA 02110	5980	6/1/2009	\$34,500,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
32	SEI, INC. ATTN: IRWIN A. BAIN, ESQ. 4300 E. FIFTH AVENUE COLUMBUS, OH 43219  ATTN: CHRISTOPHER P. JOHNSON; CHARLES M. MILLER KASOWITZ BENSON TORRES & FRIEDMAN LLP 1633 BROADWAY, NEW YORK, NY 10019	3246	2/2/2009	\$79,400,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.

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33	<p>SYBASE INC ATTN AMANDA DUISMAN ONE SYBASE DRIVE MAIL STOP 6014 DUBLIN, CA 94568</p> <p>ATTN: EDWARD J. ESTRADA; MICHAEL J. VENDITTO REED SMITH LLP 599 LEXINGTON AVENUE 22ND FLOOR NEW YORK, NY 10022</p>	8002242	1/29/2009	UNSPECIFIED*	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
34	<p>TEVA PHARMACEUTICAL INDUSTRIES LIMITED ATTN: LAURENCE SCHOEN MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO P.C. ONE FINANCIAL CENTER BOSTON, MA 02111</p>	4892	5/28/2009	\$22,800,000.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>
35	<p>TEVA PHARMACEUTICALS USA, INC. ATTN: LAURENCE SCHOEN MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO P.C. ONE FINANCIAL CENTER BOSTON, MA 02111</p>	4893	5/28/2009	\$5,000,000.00	<p>NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.</p> <p>CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.</p>

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36	TULE RIVER TRIBE OF THE TULE RIVER RESERVATION ATTN: RYAN GARFIELD, CHAIRMAN P.O. BOX 589 PORTERVILLE, CA 93258  ATTN: ERWIN J. SHUSTAK; JONAH TOLENO SHUSTAK & PARTNERS 570 LEXINGTON AVE, NEW YORK, NY 10022	8003101	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
37	TULE RIVER TRIBE OF THE TULE RIVER RESERVATION ATTN: RYAN GARFIELD, CHAIRMAN P.O. BOX 589 PORTERVILLE, CA 93258  ATTN: ERWIN J. SHUSTAK; JONAH TOLENO SHUSTAK & PARTNERS 570 LEXINGTON AVE, NEW YORK, NY 10022	8003132	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
38	TULE RIVER TRIBE OF THE TULE RIVER RESERVATION ATTN: RYAN GARFIELD, CHAIRMAN P.O. BOX 589 PORTERVILLE, CA 93528  ATTN: ERWIN J. SHUSTAK; JONAH TOLENO SHUSTAK & PARTNERS 570 LEXINGTON AVE, NEW YORK, NY 10022	8003162	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.

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39	TULE RIVER TRIBE OF THE TULE RIVER RESERVATION ATTN: RYAN GARFIELD, CHAIRMAN P.O. BOX 589 PORTERVILLE, CA 93528  ATTN: ERWIN J. SHUSTAK; JONAH TOLENO SHUSTAK & PARTNERS 570 LEXINGTON AVE, NEW YORK, NY 10022	8003185	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
40	WESTERN DIGITAL CORP 20511 LAKE FOREST DRIVE LAKE FOREST, CA 92630  ATTN: JAY HELLMAN SILVERMAN ACAMPORA LLP 100 JERICHO QUADRANGLE, SUITE 300 JERICHO, NEW YORK 11753	9005738	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
41	XICOR LLC ATTN: JOHN LISI INTERSIL CORPORATION 1650 ROBERT J. CONLAN BLVD. NE, M/S 62B198 PALM BAY, FL 32905  ATTN: DAVID B. TATGE EPSTEIN BECKER & GREEN, P.C. 250 PARK AVENUE NEW YORK, NEW YORK 10177-1211	7002270	5/29/2009	\$4,953,583.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI.  CLAIMS ARE INSUFFICIENT AS A MATTER OF LAW.
	Total			\$974,856,094.03	

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