

**Exhibit A**

**Distribution of Sale Proceeds**

1. First, to the Towns of Auburn and Brewer, Maine, to pay in full any and all real and personal property tax obligations attributable to the Pre-Closing Period payable in accordance with the terms of the APA.	\$289,689
2. Second, to the Debtor's sale advisors--The Daymark Group, LLC ("Daymark") in the amount of \$110,000 in full and final satisfaction of any claims of Daymark against the Debtor and Bank of America, provided that the closing occurs on or before May 8, 2009 and further provided that the closing is to a party on the List (as that term is defined in the Daymark Agreement). For clarity, Hillcrest Management, LLC is on the List.	110,000
3. Third, to counsel for the Debtor, counsel for the Committee and Spinglass Management Group, LLC as described in the Fifth DIP Financing Order dated March 16, 2009 (the "DIP Order"), in satisfaction of amounts carved-out for them in the DIP Order but not yet paid to them prior to closing. Such amount will be funded at closing, however, payment of such proceeds will be paid in accordance with that certain interim fee application entered by this Court and/or that certain interim fee procedures entered by this Court, provided, however, that any and all amounts paid shall be subject to entry of a final order approving such fees and expenses.	98,750
4. Fourth, to the U.S. Trustee in the amount of any unpaid fees under 28 U.S.C. §1930.	10,400
5. Fifth, any Expense Reimbursement and/or a Break-Up Fee to which Hillcrest is entitled.	n/a
6. Sixth, to pay any allowed administrative claim of Northern utilities, not to exceed \$97,807.00.	97,807
7. Seventh, to pay any allowed administrative claims up to the maximum amounts set forth below as to any particular claimant:	
Aetna Health Insurance	12,400
Central Maine Power / ISO	2,000
Northern Utilities	6,000
Sales Tax	3,000
Standard & Poor's	2,000
Freedom Logistics LLC	1,597
The Bank of New York	1,500
Ness Oil	2,715
Unifirst Corporation	1,248
US Trustee	4,550
Bank Fees	1,230
Shaw Brothers	22,805
James B. Crowell & Son, Inc.	10,882
Bedford Specialty Sales	8,097
Carl Huston Excavating	5,474

Glen Gery	3,453
Hartt Transportation Systems	3,355
Northland Industrial Truck Co.	2,565
Basic Machinery Co.	1,808
Mid-Maine Communications	1,612
Others (<\$1,000)	20,000
Not Yet Received (last 3 weeks)	24,000

Total	\$142,291
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8. Eighth, the sum of \$30,000 to be paid to holders of allowed unsecured claims as set forth on Schedule 1 attached hereto.	30,000
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9. Ninth, any amounts owed to the Tron Group, LLC. Such amount will be funded at closing, however, any and all amounts paid shall be subject to entry of a final order approving such fees and expenses.	107,075
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10. Tenth, the entire remaining sale proceeds to Bank of America.

<b>Total</b>	<b>\$886,012</b>
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Party	Claim No.	Amount of Claim	Documentation	Schedule F	Allowed	Dividend Pct.
Sun-Journal	1	\$832.96	Yes	\$875.34	\$832.96	\$19.85
Lane Supply Company	2	\$220.12	Yes	\$204.77	\$220.12	\$5.24
Trow and Holden Co., Inc.	3	\$1,413.17	Yes	\$1,159.01	\$1,413.17	\$33.67
Sargent Trucking, Inc.	4	\$6,400.00	Yes	\$6,400.00	\$6,400.00	\$152.50
Baker, Newman & Noyes	5	\$50,085.00	Yes	\$45,345.00	\$50,085.00	\$1,193.41
Charles S. Chase Co.	7	\$1,725.02	Yes	\$1,501.00	\$1,725.02	\$41.10
Morrison & Sylvester Co.	8	\$11,391.74	Yes	\$6,990.40	\$11,391.74	\$271.44
Watsontown Brick Company	9	\$61,197.90	Yes	\$61,197.90	\$61,197.90	\$1,458.20
Monson Companies, Inc.	10	\$1,300.00	No	\$1,003.00	\$1,003.00	\$23.90
Jackie's Cleaning & Maintenance	11	\$762.92	Yes	\$686.92	\$762.92	\$18.18
Unifirst Corporation	12	\$2,569.79	Yes	\$1,987.46	\$2,569.79	\$61.23
Richard G. Steeves	13	\$3,125.00	Yes	\$2,645.00	\$3,125.00	\$74.46
Sebago-Pacific, Inc.	14	\$8,672.71	Yes	\$8,212.18	\$8,672.71	\$206.65
Hart Transportation Systems, Inc.	15	\$12,201.76	Yes	\$14,109.08	\$12,201.76	\$290.74
Jerry Dupont Excavating	16	\$12,112.60	Yes	\$12,112.61	\$12,112.60	\$288.61
Central Maine Power	17-2	\$9,945.82	Yes	na	\$9,945.82	\$236.99
Chemical Products Corporation	18	\$31,170.00	Yes	\$31,170.00	\$31,170.00	\$742.71
J.C. Steele & Sons, Inc.	20	\$3,970.98	Yes	\$3,970.98	\$3,970.98	\$94.62
IDEARC Media formerly Verizon Directories	21	\$1,171.68	Yes	\$1,861.44	\$1,171.68	\$27.92
Central Transport	22	\$451.19	Yes	\$330.53	\$451.19	\$10.75
Great Falls Security Systems, Inc.	23	\$933.50	Yes	\$933.50	\$933.50	\$22.24
Dynamic Business Solutions	24	\$7,287.50	Yes	\$7,287.50	\$7,287.50	\$173.64
IDEARC Media formerly Verizon Directories	25	\$806.38	Yes	na	\$806.38	\$19.21
Maine Hydraulics, Inc.	27	\$2,357.08	No	na	\$2,357.08	\$56.16
Carolina Ceramics, Inc.	28	\$27,798.60	Yes	\$24,834.24	\$27,798.60	\$662.37
Eagle Security Systems	29	\$128.86	Yes	\$103.53	\$128.86	\$3.07
Heckman Building Prod., Inc.	30	\$20,611.23	Yes	\$20,611.23	\$20,611.23	\$491.12
Sioux City Brick & Tile	31	\$3,109.45	Yes	\$2,751.00	\$3,109.45	\$74.09
Lafarge North America	32	\$38,454.22	Yes	\$31,795.00	\$38,454.22	\$916.27
Summit Geoeengineering Services	34	\$2,209.25	Yes	\$2,279.53	\$2,209.25	\$52.64
Certified Laboratories	35	\$7,889.16	Yes	\$7,889.16	\$7,889.16	\$187.98
Boulet Freight Management Inc.	36	\$25,687.89	Yes	\$24,206.46	\$25,687.89	\$612.08
Bay State Gas-Northern Utilities	37	\$76,385.52	Yes	na	\$76,385.52	\$1,820.08
Redlon & Johnson	38	\$1,051.30	Yes	\$1,003.85	\$1,051.30	\$25.05
Maine Oxy	39	\$5,700.52	Yes	\$1,700.10	\$5,700.52	\$135.83

Sprague Energy Corp.	40	\$100,922.40	Yes	\$100,922.40	\$100,922.40	\$2,439.23
C.H. Robinson Worldwide, Inc.	41	\$638.97	Yes	\$638.97	\$638.97	\$15.23
Southworth-Milton, Inc.	42	\$3,492.67	Yes	\$3,118.83	\$3,492.67	\$83.22
Brick Industry Association	43	\$18,905.10	Yes	\$20,678.10	\$18,905.10	\$450.46
American Express Bank FSB	44	\$14,658.37	Yes	\$15,431.02	\$14,658.37	\$349.27
Fastenal Company	45	\$2,974.95	Yes	\$2,968.48	\$2,974.95	\$70.89
Bank of America, N.A.	46	\$26,877.37	Yes	\$27,659.44	\$26,877.37	\$640.42
Diversified Ceramic Services, Inc.	47	\$62,130.57	No	\$62,130.57	\$62,130.57	\$1,480.42
T.E. Toomey	49	\$47,857.35	Yes	\$47,952.15	\$47,857.35	\$1,140.33
Pine Hall Brick Co., Inc.	50	\$26,110.46	Yes	\$23,278.01	\$26,111.46	\$622.17
Umaco, Inc.	51	970.8**	Yes	\$930.80	\$930.80	\$22.18
Verizon Wireless Northeast	52	285.15**	Yes	\$701.16	\$285.15	\$6.79
Coburn Sales, Inc.	53	4449.82**	No	\$4,511.64	\$4,449.82	\$106.03
Vestal Manufacturing Co.	54	8440.84**	Yes	\$7,683.24	\$7,683.24	\$183.07
<b>Filed Claims</b>		\$745,699.03		\$645,762.53	\$758,752.04	
*These claims were amended						
** These claims were filed after 1/4/09						
A.E. Home & Son Ltd.				\$4,007.61	\$4,007.61	\$95.53
Abby Hart				\$508.20	\$508.20	\$12.11
Admiral Lewiston				\$5,975.00	\$5,975.00	\$142.43
Advanced Building Products, Inc.				\$4,391.71	\$4,391.71	\$104.69
Advanced Liquid Recycling Inc.				\$934.00	\$934.00	\$22.26
Aime Bellavance & Sons, Inc.				\$1,900.00	\$1,900.00	\$45.29
American Steel & Aluminum Corp.				\$381.68	\$381.68	\$9.10
Anchor Concrete Products, Inc.				\$241.38	\$241.38	\$5.75
Anthoine, Thomas				\$206.37	\$206.37	\$4.92
AT&T Mobility				\$289.30	\$289.30	\$6.90
Bangor Hydro Electric Company				\$661.71	\$661.71	\$15.77
Bank of America				\$10,031.25	\$10,031.25	\$239.12
Bank of America Securities LLC				\$14,712.50	\$14,712.50	\$350.71
Belden Brick Company				\$22,198.61	\$22,198.61	\$529.16
Bon Tool Co.				\$1,203.13	\$1,203.13	\$28.68
Bowerton Shale Company				\$3,112.20	\$3,112.20	\$74.19
Brick Institute of America				\$5,805.00	\$5,805.00	\$138.38
Brickstop Corporation				\$946.80	\$946.80	\$22.57

Brookville Carriers					\$10,257.50	\$10,257.50	\$244.51
Butler Tile & Brick Co., Inc.					\$176.20	\$176.20	\$4.20
Carl Huston Excavating					\$7,168.00	\$7,168.00	\$170.87
Carlen Transport					\$2,850.00	\$2,850.00	\$67.94
Ciment Quebec					\$108,766.81	\$108,766.81	\$2,592.74
Clemson University					\$1,897.50	\$1,897.50	\$45.23
CMS Industries					\$6,992.00	\$6,992.00	\$166.67
Complete Hydraulics, Inc.					\$2,050.66	\$2,050.66	\$48.88
Concentra Medical Centers					\$375.50	\$375.50	\$8.95
Corporate Express					\$135.41	\$135.41	\$3.23
Crystal Spring Water					\$199.97	\$199.97	\$4.77
Cunningham Brick Company					\$251.81	\$251.81	\$6.00
Custom Masonry, Inc.					\$360.00	\$360.00	\$8.58
Davis, Norman E.					\$2,732.04	\$2,732.04	\$65.13
Dead River Company					\$217.79	\$217.79	\$5.19
Downeast Networks, Inc.					\$2,017.00	\$2,017.00	\$48.08
Dresser & Associates, Inc.					\$130.00	\$130.00	\$3.10
Dutch Quality Stone, Inc.					\$4,361.20	\$4,361.20	\$103.96
E.S. Boulos Company					\$3,000.00	\$3,000.00	\$71.51
Easy Rent-All, Inc.					\$2,650.88	\$2,650.88	\$63.19
EnergyUSA					\$1,112.31	\$1,112.31	\$26.51
Evergreen Waste Systems					\$145.10	\$145.10	\$3.46
Formsource, Inc.					\$172.68	\$172.68	\$4.12
Freedom Logistics LLC					\$4,615.44	\$4,615.44	\$110.02
Gagne & Son					\$11,857.16	\$11,857.16	\$282.65
Garvin Construction Products, Inc.					\$243.00	\$243.00	\$5.79
Gelco					\$346.13	\$346.13	\$8.25
Genest Concrete Works, Inc.					\$2,421.94	\$2,421.94	\$57.73
George R. True & Son Trucking					\$7,143.70	\$7,143.70	\$170.29
Glen-Gery					\$5,941.23	\$5,941.23	\$141.62
Glenwood Stone Co., Inc.					\$11,128.50	\$11,128.50	\$265.28
Greeley's Garage					\$847.81	\$847.81	\$20.21
Hauck Manufacturing Co.					\$611.34	\$611.34	\$14.57
Industrial Metal Flame Sprayer					\$296.22	\$296.22	\$7.06
Jewell Resources, Inc.					\$1,000.00	\$1,000.00	\$23.84
K.D.T. Towing & Repair, Inc.					\$140.98	\$140.98	\$3.36
Kercher Industries, Inc.					\$20,191.91	\$20,191.91	\$481.33

Kopp Clay Company					\$28,601.30	\$28,601.30	\$681.79
Lachance, Peter					\$419.19	\$419.19	\$9.99
Lawrence Brick, Inc.					\$5,468.40	\$5,468.40	\$130.35
Levine Fricke Recon					\$6,280.16	\$6,280.16	\$149.70
Logan Clay Products Co.					\$20,710.91	\$20,710.91	\$493.70
Mac Logistics, Inc.					\$8,317.40	\$8,317.40	\$198.27
Maine Municipal Association					\$741.00	\$741.00	\$17.66
Mainebiz					\$1,002.84	\$1,002.84	\$23.91
Masonry Technology Incorporated					\$410.20	\$410.20	\$9.78
Masterman's Industrial Distributor					\$338.04	\$338.04	\$8.06
McGraw-Hill Construction					\$687.30	\$687.30	\$16.38
Mid Maine Communications					\$1,675.63	\$1,675.63	\$39.94
Mill Hall Clay Products, Inc.					\$14,112.81	\$14,112.81	\$336.42
Modern Abrasive Corp.					\$1,233.02	\$1,233.02	\$29.39
Mortar Net					\$1,604.00	\$1,604.00	\$38.24
Ness Oil Co.					\$14,331.80	\$14,331.80	\$341.64
New England Truck Tire					\$2,714.39	\$2,714.39	\$64.70
Norfolk Southern Corporation					\$5,592.90	\$5,592.90	\$133.32
Northern Utilities					\$182.77	\$182.77	\$4.36
Northland Industrial Truck Co.					\$645.75	\$645.75	\$15.39
Oak Grove Spring Water Co.					\$189.04	\$189.04	\$4.51
Oldcastle Stone Products					\$10,935.00	\$10,935.00	\$260.66
Parker Davis Co., Inc.					\$1,824.09	\$1,824.09	\$43.48
Pierce Atwood LLP					\$531.97	\$531.97	\$12.68
Pitney Bowes Credit Corp.					\$637.28	\$637.28	\$15.19
Pitney Bowes, Inc.					\$794.54	\$794.54	\$18.94
Portland Press Herald					\$201.00	\$201.00	\$4.79
Portland Stone Ware Co., Inc.					\$372.75	\$372.75	\$8.89
Portland Welding					\$719.02	\$719.02	\$17.14
Quikpoint, Inc.					\$348.50	\$348.50	\$8.31
Rolling Rock Building Stone, Inc.					\$2,119.49	\$2,119.49	\$50.52
Ross Express					\$3,736.16	\$3,736.16	\$89.06
RW Herrick, Inc.					\$478.42	\$478.42	\$11.40
S.W. Cole Engineering, Inc.					\$156.75	\$156.75	\$3.74
Schaefer - KIMMUL INC.					\$775.00	\$775.00	\$18.47
Sebago Scale					\$322.00	\$322.00	\$7.68
Sheldon State Prod. Co.					\$4,712.00	\$4,712.00	\$112.32

Slipro Corporation					\$1,940.50	\$1,940.50	\$46.26
Spaulding Brick Co., Inc.					\$9,862.40	\$9,862.40	\$235.10
Spinglass Management Group LLC					\$3,297.14	\$3,297.14	\$78.60
Springfield Terminal Railway					\$4,318.80	\$4,318.80	\$102.95
Standard & Poor's					\$1,000.00	\$1,000.00	\$23.84
Staples Business Advantage					\$688.73	\$688.73	\$16.42
Staples Credit Plan					\$204.54	\$204.54	\$4.88
Stringliner					\$165.30	\$165.30	\$3.94
Sunbury Transport Limited					\$7,084.62	\$7,084.62	\$168.88
Ted Berry Co., Inc.					\$600.00	\$600.00	\$14.30
Thayer Corporation					\$653.75	\$653.75	\$15.58
Tidal Transportation Inc.					\$2,353.75	\$2,353.75	\$56.11
Turcotte, Armand					\$509.95	\$509.95	\$12.16
United Parcel Service					\$382.51	\$382.51	\$9.12
W.D. Matthews Machinery Co.					\$1,335.31	\$1,335.31	\$31.83
Water Quality & Compliance Service					\$525.00	\$525.00	\$12.51
Whitacre-Greer Fireproofing Co.					\$13,693.33	\$13,693.33	\$326.42
York Manufacturing, Inc.					\$3,784.92	\$3,784.92	\$90.22
Postage Costs for Checks (157)		\$65.94				\$125,387.38	\$30,000.00