

**DECLARATION OF TRUST  
(SPIEGEL CREDITOR TRUST)**

**dated as of June 21, 2005**

**between**

**WELLS FARGO DELAWARE TRUST COMPANY, as Delaware Trustee**

**and**

**JAMES M. GALLAGHER, as Managing Trustee**

## TABLE OF CONTENTS

	<u>Page</u>
1. Rules of Construction; Definitions. ....	1
1.1 Rules of Construction .....	1
1.2 Definitions.....	2
2. Establishment of Trust. ....	5
2.1 Name of Trust .....	5
2.2 Trustees. ....	5
2.3 Beneficiaries .....	6
3. Purpose and Powers of Trust. ....	7
3.1 Purpose.....	7
3.2 Substitution of Trust .....	9
3.3 Dissolution of Creditor Trust Debtors .....	9
3.4 Maintenance of the Creditor Trust Rights of Action .....	9
3.5 Retention of Attorneys, Accountants, and Other Professionals.....	10
3.6 Title to Trust Assets .....	11
4. Authority of Managing Trustee; Oversight.....	11
4.1 Authority of Managing Trustee. ....	11
4.2 Plan Oversight Committee.....	12
4.3 Limitation on Authority of Managing Trustee.....	13
4.4 Reports and Notices; Books and Records.....	14
5. General Operating Account And Application Of Recoveries.....	15
5.1 General Operating Account .....	15
5.2 Investment of Trust Assets.....	15
5.3 Unsecured Creditor Distribution Fund.....	15
5.4 Disputed Claims Reserve .....	16
5.5 Final Distribution of Creditor Trust Assets .....	17
5.6 Distributions Generally; Method of Payment; Undeliverable Property .....	17
5.7 Trust Administrative Expenses .....	19
5.8 Effect of Securities Laws Restrictions on Foreign Distributions.....	19
6. [Intentionally Omitted.] .....	20
7. The Trustees.....	20
7.1 Trustee Not a Beneficiary .....	20
7.2 Resignation .....	20
7.3 Removal .....	20
7.4 Appointment of Successor Trustee. ....	21
7.5 Trust Continuance.....	21
7.6 Compensation .....	22
7.7 Standard of Care; Exculpation .....	22

7.8	Insurance .....	23
7.9	Reliance by Trustee.....	23
7.10	The Delaware Trustee.....	24
8.	Beneficiaries.....	26
8.1	Beneficial Interests.....	26
8.2	Rights of Beneficiaries.....	26
8.3	Limitation on Transferability.....	26
9.	Retention of Jurisdiction.....	27
10.	Termination.....	27
11.	Tax Matters.....	28
11.1	Liquidating Trust .....	28
11.2	Tax Returns.....	28
11.3	Separate Trust .....	28
11.4	Payment of Taxes.....	29
12.	Miscellaneous.....	29
12.1	Notices .....	30
12.2	Effectiveness.....	31
12.3	Counterparts.....	31
12.4	Governing Law .....	31
12.5	Headings .....	31
12.6	Severability .....	32
12.7	Amendments .....	32
12.8	Successors; Third Party Beneficiaries .....	32
12.9	Inconsistency with the Plan .....	32

Exhibit A	Managing Trustee Compensation Disclosure
Exhibit B	Delaware Trustee Compensation Disclosure
Exhibit C	Certificate of Trust
Annex 1	Reserved Amounts for Disputed Claims or Unresolved Claims
Annex 2	Plan Oversight Committee

## **DECLARATION OF TRUST (SPIEGEL CREDITOR TRUST)**

THIS DECLARATION OF TRUST (Spiegel Creditor Trust) (this "Trust Agreement"), dated as of June 21, 2005, is made by and between WELLS FARGO DELAWARE TRUST COMPANY, a Delaware banking corporation, as Delaware trustee (the "Delaware Trustee"); and JAMES M. GALLAGHER, a New Jersey resident, as managing trustee (the "Managing Trustee").

### **PRELIMINARY STATEMENTS**

The Debtors have filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code, styled In re Spiegel, Inc. et. al., Case No. 03-11540 (the "Chapter 11 Cases").

The Debtors filed the Modified First Amended Joint Plan of Reorganization of Affiliated Debtors Pursuant to Chapter 11 of the Bankruptcy Code dated as of May 23, 2005 (together with all schedules and exhibits annexed thereto or referenced therein, and as the same may be amended, modified, or supplemented from time to time, including the Plan Supplement, the "Plan").

Article VII of the Plan provides for the establishment of a creditor trust to, among other things, hold, manage, liquidate and convert to Cash the Creditor Trust Assets for the benefit of the Series A Beneficiaries (as defined below), make Distributions to the Holders of Allowed Claims (other than Administrative Claims), and settle, resolve and object to Disputed Claims and Unresolved Claims (other than Administrative Claims).

The parties hereto desire to form the Trust (as defined below) as a statutory trust under the Delaware Statutory Trust Act, 12 Del.C.c 38 (the "Statutory Trust Act") in order to facilitate the implementation of the Plan.

#### **1. Rules of Construction; Definitions.**

1.1 **Rules of Construction.** For purposes of this Trust Agreement, except as specifically provided herein, (i) any reference in this Trust Agreement to a contract, instrument, release, indenture, or other agreement or document being in a particular form or on particular terms and conditions means that such document shall be substantially in such form or substantially on such terms and conditions, (ii) any reference in this Trust Agreement to an existing document or exhibit filed or to be filed means such document or exhibit as it may have been or may be amended, modified or supplemented, (iii) unless otherwise specified, all references in this Trust Agreement to Sections and Exhibits are references to Sections and Exhibits of or to this Trust

Agreement, (iv) the words "herein" and "hereto" refer to this Trust Agreement in its entirety rather than to a particular portion of this Trust Agreement, (v) unless otherwise specified all references to days shall mean calendar days, not business days, (vi) whenever the context requires, the masculine gender shall include the feminine, and the feminine gender shall include the masculine and (vii) the terms "include," "includes," "included" or "including" shall be deemed to be followed by the words "without limitation."

1.2 **Definitions.** Unless otherwise defined below or elsewhere in this Trust Agreement, all capitalized terms contained herein shall have the respective meanings specified in the Plan. In addition, the following terms shall have the following meanings.

**"Barred Distribution"** shall have the meaning set forth in Section 5.6(f).

**"Beneficial Interests"** means the Series A Beneficial Interests and the Series B Beneficial Interests.

**"Beneficiaries"** means the Series A Beneficiaries and the Series B Beneficiaries.

**"Beneficiary Records"** shall have the meaning set forth in Section 4.4.3.

**"Blocked Beneficiary"** shall have the meaning set forth in Section 5.6(f).

**"Cash Equivalents"** shall have the meaning set forth in Section 5.2.

**"Chapter 11 Cases"** has the meaning set forth in the Preliminary Statements.

**"Class 4 Portion of the Disputed Claims Reserve"** means the aggregate amount (as set forth on Annex 1) of Disputed Claims or Unresolved Claims which constitute Class 4 Unsecured Claims.

**"Counterclaim"** means any claim asserted against any party arising under, relating to or in connection with the prosecution by the Trust of any Creditor Trust Right of Action.

**"Creditor Trust Companies"** means, collectively, the Creditor Trust Debtors, S.I. Reinsurance Limited, FCSI Reinsurance Ltd., East Coast Collection Agency, Inc., Spiegel Credit Corporation III, First Consumers National Bank, First Consumers Credit Corporation, The Spiegel Foundation, Spiegel Cares, Spiegel General Service, LLC and Together Retail U.S.A., Inc.

**“Creditor Trust Recoveries”** means any and all proceeds received by the Trust from (a) the prosecution, and collection of, a final judgment of a Creditor Trust Right of Action against any Person, (b) the settlement or compromise of a Creditor Trust Right of Action against any Person, (c) any payments or collections on the Securitization Note, (d) any proceeds from liquidation, transfer or sale of any of the Creditor Trust Companies or Spiegel, Inc., (e) any residual amounts in the Disputed Claims Reserve after all Disputed and Unresolved Claims have been resolved and, if Allowed, all Distributions have been made with respect thereto and (f) any liquidation, sale, disposition or conversion to cash of any other Creditor Trust Assets (other than the Disputed Claims Reserve).

**“Creditor Trust Rights of Action”** means all Rights of Action other than the Eddie Bauer Rights of Action and shall include all Rights of Action against the Excluded Defendants and any Rights of Action brought in the name of the Creditors’ Committee.

**“Delaware Trustee”** shall have the meaning set forth in the preamble to this Trust Agreement.

**“Determination of Egregious Conduct”** means a determination by a final, non-appealable order of a court of competent jurisdiction that a Person has engaged in acts constituting fraud, willful misconduct or gross negligence.

**“Disputed Claims Reserve”** shall have the meaning set forth in Section 5.4.

**“Distributable Proceeds”** means all Creditor Trust Recoveries and any investment income or interest earned thereon, net of all Trust Administrative Expenses to the extent not deducted in calculating Creditor Trust Recoveries.

**“Exchange Act”** means the Securities Exchange Act of 1934, as amended.

**“General Operating Account”** has the meaning set forth in Section 5.1.

**“Indemnified Person”** shall have the meaning set forth in Section 4.2.3.

**“Losses”** means losses, claims, damages, costs, expenses, taxes, penalties or liabilities, regardless of whether a judgment has been entered (including reasonable legal fees, costs and expenses) and any costs of investigating and defending any claim, demand, cause of action or action.

**“Major Actions”** shall have the meaning set forth in Section 4.3.1.

**“Managing Trustee”** shall have the meaning set forth in the preamble to this Trust Agreement.

"**Plan**" has the meaning set forth in the Preliminary Statements.

4.2.1. "**Plan Oversight Committee**" shall have the meaning set forth in Section

"**Professionals**" shall have the meaning set forth in Section 3.5.2.

"**Release**" means the releases of claims granted pursuant to Article XIII of the Plan.

"**Released Parties**" means any Person receiving a Release.

"**Reserved Claims**" shall have the meaning set forth in Section 11.3.

"**Separate Trust**" shall have the meaning set forth in Section 11.3.

"**Series A Beneficial Interest**" shall have the meaning set forth in Section 2.3.

"**Series A Beneficiaries**" means the Holders of Allowed Class 4 Claims.

"**Series B Beneficial Interest**" shall have the meaning set forth in Section 2.3.

"**Series B Beneficiaries**" means the Holders of Disputed Claims or Unresolved Claims (other than Administrative Claims) which have not been Disallowed or paid pursuant to the Plan and this Trust Agreement.

"**Successor Trustee Appointment Date**" shall have the meaning set forth in Section 7.4.1.

"**Trust**" means the statutory trust created pursuant to the Statutory Trust Act, this Trust Agreement and the Plan.

"**Trust Administrative Expenses**" means (x) all reasonable costs, expenses and fees (including, without limitation, all reasonable costs, expenses and fees incurred by the Trustees in employing Professionals to represent or assist the Trustees) incurred in connection with: (i) administering and maintaining the Trust and administering, collecting and distributing the Creditor Trust Assets in accordance with the terms of this Trust Agreement; (ii) complying with applicable laws; (iii) prosecuting the Creditor Trust Rights of Action; and (iv) filing and prosecuting objections to Claims; (y) all amounts specifically designated herein to be paid as Trust Administrative Expenses and (z) all amounts payable to parties entitled to indemnification pursuant to Sections 4.2.3 and 7.7.



**“Trustee Accounting Records”** shall have the meaning set forth in Section 4.4.3.

**“Trustee Compensation Disclosure”** shall mean a written disclosure attached hereto as Exhibit A and incorporated herein by this reference, disclosing the identity of the Managing Trustee hereunder, his credentials, any and all relevant affiliations, connections or actual or potential conflicts of interest and the fees and expenses to be charged by the Managing Trustee to the Trust in connection with the services provided by the Managing Trustee to the Trust in carrying out its duties and obligations under this Trust Agreement.

**“Trustee Indemnitees”** shall have the meaning set forth in Section 7.7.

**“Trustees”** means collectively the Managing Trustee and the Delaware Trustee and **“Trustee”** means either of them.

**“TSA”** means the Agreement for Services and Cooperation effective as of May \_\_, 2005 between Spiegel, Inc. and Eddie Bauer, Inc., and assigned by Spiegel, Inc. to the Trust as of the Effective Date.

**“Unsecured Creditor Distribution Fund”** has the meaning set forth in Section 5.3.

## 2. **Establishment of Trust.**

2.1 **Name of Trust.** The trust created by this Trust Agreement shall be known as the “Spiegel Creditor Trust” (the “*Trust*”), in which name the Trust and Managing Trustee on behalf of the Trust each shall have power and authority and is hereby authorized and empowered to and may conduct the business of the Trust, make and execute contracts and other instruments on behalf of the Trust and sue and be sued.

### 2.2 **Trustees.**

2.2.1 **Appointment of Trustees.** The Beneficiaries hereby appoint and constitute James M. Gallagher, presently of Morris Anderson & Associates Ltd., as Managing Trustee, and Wells Fargo Delaware Trust Company, as Delaware Trustee, hereunder to act as trustees of the Trust for the purposes and in accordance with the terms set forth herein.

2.2.2 **Trustees' Acceptance.** The Trustees, by executing this Trust Agreement, hereby accept their respective duties as expressly set forth herein and hereby agree to comply with all of the terms and conditions set forth herein, as applicable to each of them, respectively.

2.2.3 **Filings.** Simultaneously with the execution hereof, the Delaware Trustee and the Managing Trustee shall execute and file in the office of the Secretary of the State of Delaware the Certificate of Trust in the form of Exhibit B attached hereto. The Managing Trustee shall be responsible for filing any amendments to such Certificate of Trust as may, from time to time, be required under Section 3810(b) of the Statutory Trust Act and a Certificate of Cancellation in the form required by Section 3810(d) of the Statutory Trust Act upon termination of the Trust pursuant to Section 10 of this Trust Agreement.

2.2.4 **Declaration of Trust.** The Managing Trustee hereby declares that it will hold the Creditor Trust Assets (other than the Disputed Claims Reserve) in trust upon and subject to the conditions set forth herein for the benefit of the Series A Beneficiaries. The Managing Trustee hereby declares that it will hold the Disputed Claims Reserve for the benefit of all Beneficiaries as set forth in this Trust Agreement. It is the intention of the parties hereto that this Agreement constitute the governing instrument of the Trust.

2.2.5 **Contribution of Trust Estate.** Pursuant to the Plan and the Confirmation Order, on the Effective Date the Creditor Trust Assets shall have been transferred to the Trust, free of all Claims, Liens and interests, including, without limitation, escrows, charges, pledges, encumbrances and/or security interests of any kind; provided, however, that the property comprising the Disputed Claims Reserve shall be transferred to the Trust on the date of the Initial Distribution pursuant to Section 9.2(b) of the Plan. On the Effective Date, Spiegel Inc. shall have transferred 100% of the Equity Interests in each of the Creditor Trust Companies to the Trust. In addition upon the cancellation of the Spiegel, Inc. Equity Interests on the Effective Date, 100% of the common stock of the reorganized Spiegel, Inc. shall have been transferred to the Trust.

2.2.6 **Office of Trust.** The office of the Trust shall be maintained by the Managing Trustee at the following address: James M. Gallagher, c/o Morris Anderson & Associates Ltd., 51 East 42nd Street, Suite 700, New York, NY 10017 or at such other address in the United States as the Managing Trustee may designate by written notice to the Delaware Trustee and the Beneficiaries. The Managing Trustee shall cause the books and records of the Trust to be maintained at the principal office of the Trust, which books and records shall be made available for inspection by the Plan Oversight Committee during business hours upon reasonable prior written notice to the Managing Trustee.

2.3 **Beneficiaries.** The Trust is hereby authorized to have two (2) classes of beneficial interests hereby designated as the "Series A Beneficial Interests" in favor of the Series A Beneficiaries and the "Series B Beneficial Interests" in favor of the Series B Beneficiaries. Simultaneously with the execution of this Agreement, and from

time to time hereafter to the extent an Unresolved Claim or Disputed Claim becomes an Allowed Class 4 Claim, each Holder of an Allowed Class 4 Claim shall be issued a Series A Beneficial Interest. Simultaneously with the execution of this Agreement, each Holder of a Disputed Claim or Unresolved Claim (other than an Administrative Claim), shall be issued a Series B Beneficial Interest. The rights, powers and duties of the Series A Beneficiaries and the Series B Beneficiaries shall be identical except as provided in this Trust Agreement.

3. **Purpose and Powers of Trust.**

3.1 **Purpose.** The Trust is being established for the purposes of implementing the Plan and engaging in the activities set forth in this Section 3. Subject to the provisions of Section 4.3, the Trust shall have power and authority and is hereby authorized and empowered, without the need for further Bankruptcy Court approval or any further action on the part of the Trust, and the Managing Trustee shall have power and authority, and is hereby authorized and empowered, in the name and on behalf of the Trust, to do or cause to be done, in the Managing Trustee's business judgment, all acts and things necessary, appropriate or convenient to cause the Trust to engage in the activities set forth in this Section 3.1 as follows:

- (i) own and hold the Creditor Trust Assets;
- (ii) File, prosecute, settle, compromise, abandon or otherwise deal with the Creditor Trust Rights of Action and defend any Counterclaims;
- (iii) make Distributions, after the Initial Distributions are made, to Holders of Allowed Claims (other than Administrative Claims) in the manner described in the Plan and this Trust Agreement;
- (iv) settle, compromise, resolve, and/or object to all Disputed Claims and Unresolved Claims (other than Administrative Claims) and making Distributions to all Holders of any such Claims that become Allowed Claims;
- (v) make, File, prosecute, settle, compromise or otherwise deal with objections to General Unsecured Claims, Other Secured Claims and Priority Claims including objections to Claims previously Filed by the Debtors against any such Claims;

(vi) file any 2004 and 2005 federal and state tax returns and pursue any federal and state tax refunds for the Creditor Trust Debtors that are necessary or appropriate;

(vii) file, if necessary, any and all tax and information returns with respect to the Trust and pay taxes properly payable by the Trust, if any;

(viii) preserve certain documents that may be necessary to respond to requests from Governmental Units;

(ix) hold, manage, oversee, protect, administer, sell, liquidate, dissolve, transfer, prosecute, resolve, settle or otherwise dispose of the Creditor Trust Assets, including without limitation, dissolving the Creditor Trust Debtors;

(x) use reasonable best efforts to facilitate the return to SHI of the funds held in an escrow account created pursuant to that certain Deposit Escrow and Custody Agreement among First Consumers National Bank, SHI, and Deutsche Bank Trust Company Americas, dated on or about May 14, 2002, as soon as practicable after the Effective Date;

(xi) prosecute an objection to any requests for Professional Fees pursuant to Section 3.5 of the Plan or otherwise participate with respect to all matters governed by Section 3.5 of the Plan;

(xii) amend the organizational documents of the Creditor Trust Companies as provided in Section 7.12 of the Plan;

(xiii) pay all expenses of the Trust;

(xiv) engage in those activities, including entering into agreements (including but not limited to the TSA), that are necessary, suitable or convenient to administer the Creditor Trust Assets, implement the Plan, accomplish the foregoing or are incidental thereto or connected therewith;

(xv) exercise any voting rights of the Eddie Bauer Holdings Common Stock held in the Disputed Claims Reserve;

(xvi) take any and all other action as is required or permitted under this Trust Agreement or the Plan; and

(xvii) execute and file in the office of the Secretary of State of the State of Delaware (A) the initial Certificate of Trust, (B) amendments to the Certificate of Trust as may, from time to time, be required under Section 3810(b) of the Statutory Trust Act and (C) a Certificate of Cancellation in the form required by Section 3810(d) of the Statutory Trust Act pursuant to Section 10 of this Trust Agreement to terminate the Trust after the dissolution of the Trust.

3.2 **Substitution of Trust.** The Trust shall be substituted as successor to the Debtors (and the Creditors' Committee, with respect to actions or proceedings brought by the Creditors' Committee on behalf of the Estates) (i) in all actions and proceedings pending or thereafter commenced in the Bankruptcy Court or elsewhere in respect of the Creditor Trust Assets, (ii) in all actions and proceedings pending or thereafter commenced in the Bankruptcy Court with respect to Disputed Claims and Unresolved Claims (other than Administrative Claims), and (iii) in any agreement that shall survive Plan confirmation in respect of the Creditor Trust Assets.

3.3 **Dissolution of Creditor Trust Debtors.** The Trust shall dissolve Spiegel, Inc. no later than six (6) months after the Effective Date and shall dissolve the other Creditor Trust Debtors as promptly as practicable.

3.4 **Maintenance of the Creditor Trust Rights of Action.** The Debtors shall have irrevocably transferred and assigned to the Trust all the Debtors' rights, title and interest in and to the Creditor Trust Rights of Action, including without limitation, all rights to commence and pursue in the name of the Trust or on behalf of the Debtors, as appropriate, any and all Creditor Trust Rights of Action, whether arising before or after the Petition Date through and including the Effective Date, in any court or other tribunal of competent jurisdiction, including, without limitation, in any adversary proceeding Filed in one or more of the Chapter 11 Cases. All Creditor Trust Rights of Action that the respective Debtors may hold against any Entity shall automatically vest in the Trust. The Managing Trustee shall be designated as an estate representative of the Debtors' Estates, individually and/or collectively, under sections 1123(a)(5), (a)(7) and (b)(3)(B) of the Bankruptcy Code, and shall have the rights and powers of a trustee appointed under sections 1104 and 1106 of the Bankruptcy Code in each case solely with respect to the Creditor Trust Rights of Action, except to the extent limited by the Plan or this Trust Agreement. As an estate representative and in the exercise of its discretion in its capacity as such, the Managing Trustee may, from and after the Effective Date, exclusively enforce any and all Creditor Trust Rights of Action, and shall have the exclusive right, authority, capacity, standing and discretion to pursue, institute, prosecute, abandon, settle, or compromise any and all Creditor Trust Rights of Action on behalf of the Debtors' Estates, individually and/or collectively, and, if necessary, in the name of a Debtor or the Debtors. In the event that the Managing Trustee commences an action in

the name of a Debtor, the Managing Trustee shall provide, to the extent practicable, Eddie Bauer Holdings with at least ten (10) days' written notice prior to commencing such action.

**3.5 Retention of Attorneys, Accountants, and Other Professionals.**

3.5.1 Without limitation, but subject to the remaining provisions herein, the Trust may retain the law firms of Chadbourne & Parke LLP, as counsel, and Zuckerman Spaeder LLP, as special litigation counsel, and such other law firms as the Trust may require to aid in the prosecution and liquidation of the Creditor Trust Rights of Action and defense of any Counterclaims, to aid in the settlement, resolution or objection to Disputed Claims or Unresolved Claims and to perform such other functions as may be appropriate in furtherance of the intent and purpose of this Trust Agreement and the administration of the Creditor Trust Assets, including without limitation, determining if any separate documents are necessary to be executed and/or filed with the applicable courts handling each Creditor Trust Right of Action to effectuate the transfer or assignment of the Creditor Trust Rights of Action to the Trust as provided under the Plan.

3.5.2 Without limitation, but subject to the remaining provisions herein, the Trust also may authorize Chadbourne & Parke LLP and Zuckerman Spaeder LLP to retain directly experts, advisors, consultants, accountants, agents, clerical personnel or other professionals ("Professionals") to assist the attorneys in connection with the activities described in Section 3.5.1, and treat payments to such Professionals as litigation expenses.

3.5.3 Without limitation, but subject to the remaining provisions herein, the Trust may retain such other Professionals, including, without limitation, Capstone Advisory Group, LLC, as financial advisor, as the Managing Trustee may deem necessary or appropriate to assist the Trust in carrying out its powers and duties under this Trust Agreement.

3.5.4 Without limitation, but subject to the remaining provisions herein, the Managing Trustee may retain, on a nunc pro tunc basis to a date prior to the Effective Date, Mintz Levin Cohn Ferris Glovsky and Popeo, P.C., or such other law firm as determined by the Managing Trustee, as counsel to the Managing Trustee, and the Delaware Trustee may retain, on a nunc pro tunc basis to a date prior to the Effective Date, Potter Anderson and Corroon LLP, or such other law firm as determined by the Delaware Trustee, as counsel to the Delaware Trustee, and the fees, costs and expenses of such counsel shall constitute Trust Administrative Expenses.

3.5.5 Without limitation, but subject to the remaining provisions herein, the Trust shall pay compensation and reimburse costs and expenses due to any such Professionals as Trust Administrative Expenses.

3.6 **Title to Trust Assets.** Legal title to the Creditor Trust Assets and all property contained therein shall be vested at all times in the Trust as a separate legal entity, except where applicable law in any jurisdiction, other than Delaware, requires title to any part of the Trust Assets to be vested in a trustee, in which case title shall be deemed to be vested in the Managing Trustee. For purposes of such jurisdictions, the term Trust, as used herein or in the Plan, shall be read to mean the Managing Trustee.

4. **Authority of Managing Trustee; Oversight.**

4.1 **Authority of Managing Trustee.**

4.1.1 Except as otherwise provided in this Trust Agreement or the Plan, without prior or further authorization, the Managing Trustee may control and exercise authority over the Creditor Trust Assets, over the management and disposition thereof, and over the management and conduct of the business of the Trust to the same extent as if the Managing Trustee were the sole legal and beneficial owner thereof in its own right. No Person dealing with the Trust shall be obligated to inquire into the authority of the Managing Trustee in connection with the management or disposition of Creditor Trust Assets.

4.1.2 In furtherance and not in limitation of the foregoing, except as provided in this Trust Agreement including but not limited to, Section 4.3 or the Plan and in addition to any other powers, rights, or authority expressly delegated to the Managing Trustee pursuant to the other provisions of this Trust Agreement, and without limitation of its power and authority, the Managing Trustee shall have the power and authority to: (i) accept the assets transferred and provided to the Trust pursuant to this Trust Agreement and the Plan; (ii) distribute Creditor Trust Assets to the Beneficiaries in accordance with the terms of this Trust Agreement; (iii) endorse the payment of notes or other obligations of any Person or make contracts with respect thereto; (iv) sell, assign, transfer, abandon or encumber all or any portion of the Creditor Trust Assets; (v) engage in all acts or refrain from taking an action that would constitute ordinary course of business in performing the obligations of a trustee under a trust of this type; (vi) remove all or any part of the assets of or the sites of administration of the Trust from one jurisdiction to another jurisdiction in the United States at any time or from time to time; (vii) make Distributions to Creditors as provided in the Plan; (viii) assert or waive any privilege or defense on behalf of the Trust in respect of the prosecution of the Creditor Trust Rights of Action and (ix) borrow such sums of money at any time and

from time to time for such periods of time upon such terms and conditions from such Persons (including any fiduciary hereunder) and for such purposes as the Managing Trustee may deem advisable, so long as the terms of any such borrowing provide that no recourse shall be had to either Trustee, the Plan Oversight Committee or any Beneficiary.

#### 4.2 **Plan Oversight Committee.**

4.2.1 The Managing Trustee shall be subject to oversight by a plan oversight committee comprised of the Persons listed in Annex 2 (together with their successor and assigns, the "Plan Oversight Committee"). The Plan Oversight Committee shall be dissolved upon the termination of the Trust. In the event of the resignation of a member of the Plan Oversight Committee, the remaining members may, but need not, designate a successor from among the Holders of the Allowed Class 4 Claims (other than the Holders of the Otto KG Goods Unsecured Claims and the SHI Unsecured Claims). Unless and until such vacancy is filled, the Plan Oversight Committee shall function with such reduced membership unless there shall be fewer than three (3) members in which case the Bankruptcy Court shall appoint one or more successor members as promptly as practicable. Each member of the Plan Oversight Committee shall serve without compensation. Actions and approvals by the Plan Oversight Committee shall be determined by an affirmative vote of a majority of the members of the Plan Oversight Committee

4.2.2 The Plan Oversight Committee shall have the right but not the obligation to (i) consult with, direct and control the Managing Trustee with respect to the liquidation of the Creditor Trust Assets, prosecution, settlement and abandonment of the Creditor Trust Rights of Action and the prosecution and resolution of Claims pursuant to the terms of the Plan as provided in this Trust Agreement, (ii) monitor and oversee the administration of the Trust and the Managing Trustee's performance of its responsibilities under this Trust Agreement and/or in the Plan and (iii) perform such other tasks as set forth in this Trust Agreement and/or in the Plan; provided that the Managing Trustee, on advice of counsel, may refuse to follow any direction of the Plan Oversight Committee that conflicts with law, this Trust Agreement or the Plan.

4.2.3 Neither the Plan Oversight Committee nor any of its members, nor any of its employees, professionals or agents, shall in any way be liable for any acts or for any acts of any of its members. The Trust shall indemnify and hold harmless the Plan Oversight Committee, its members, and its Professionals (each an "Indemnified Person") from and against any and all Losses arising out of this Trust Agreement or their capacities as members or agents for the Plan Oversight Committee, except for Losses arising as a direct result of such Indemnified Person's willful misconduct or gross negligence.



#### 4.3 **Limitation on Authority of Managing Trustee.**

4.3.1 The Managing Trustee shall not take any Major Actions without first obtaining the approval of the Plan Oversight Committee. "Major Actions" means: (a) settling, compromising or abandoning any Creditors Trust Right of Action (other than Disputed Claims or Unresolved Claims); (b) settling, compromising or abandoning any Disputed Claim or Unresolved Claim in excess of \$100,000; (c) selling or otherwise transferring or canceling the Securitization Note; (d) selling, liquidating, dissolving, transferring or otherwise disposing of any Creditor Trust Assets (other than Creditor Trust Rights of Action) valued in excess of \$100,000; (e) borrowing money; (f) selecting, retaining or replacing of principal legal counsel and other Professionals representing the Trust, including under any contingency arrangement; (g) paying any fees and expenses of Professionals or other Trust Administrative Expenses in excess of \$250,000 per month per payee or \$1 million per year per payee; (h) amending, modifying or supplementing this Trust Agreement and (i) any other action which the Managing Trustee reasonably anticipates to (i) have a material effect on the Trust or (ii) reduce in any material respect the Distributions to the Beneficiaries; provided however that the making of Distributions to the Beneficiaries shall not constitute a Major Action. In the event that the Plan Oversight Committee fails to consent to any Major Action, the Managing Trustee shall not be authorized to take such action unless Bankruptcy Court approval is obtained.

4.3.2 Notwithstanding anything herein to the contrary, the Managing Trustee shall not, and shall not be authorized to engage in, any trade or business, and shall take (i) such actions consistent with the orderly liquidation of the Creditor Trust Assets as are required by applicable law, and (ii) such actions permitted under this Trust Agreement, provided that, the Managing Trustee is not authorized to engage in any investments or activities inconsistent with the treatment of the Trust as a liquidating trust within the meaning of Treasury Regulations Section 301.7701-4(d) and in accordance with Rev. Proc. 94-45, 1994-2 C.B. 684.

4.3.3 The Trust shall not hold 50% or more of the stock (in either vote or value) of any entity that is treated as a corporation for federal income tax purposes, nor have any interest in an entity that is treated as a partnership for federal income tax purposes, unless such stock or partnership interest was obtained involuntarily or as a matter of practical economic necessity in order to preserve the value of the Creditor Trust Assets (as is the case with the Trust's ownership of the Creditor Trust Companies and Spiegel, Inc.).

#### 4.4 **Reports and Notices; Books and Records.**

4.4.1 At least quarterly and, in any event, upon any interim distribution and upon the liquidation of the Trust pursuant to Section 5.5, the Managing Trustee shall produce and furnish to the Plan Oversight Committee a report showing all transactions consummated by the Trust during the reporting period, including the status of the Creditor Trust Rights of Action, payments received in respect to the Securitization Note and all other receipts or disbursements made during such reporting period. The Managing Trustee will also report to the Plan Oversight Committee any material change in the control or administration of the Trust, the resignation of the Managing Trustee or the Delaware Trustee and any other material development that it deems of importance to the Plan Oversight Committee. Such reports shall be prepared by the Managing Trustee in accordance with generally accepted accounting principles. The Managing Trustee shall prepare such additional reports, if any, as are required to comply with the Exchange Act.

4.4.2 The Managing Trustee will produce and furnish to the Series A Beneficiaries and will file with the Bankruptcy Court at such periodic intervals as the Managing Trustee shall determine in its sole discretion, but not less frequently than annually, a list of the pending litigations and claims, the settlements and distributions made during the period covered by such report and such other information as the Managing Trustee shall determine in its sole discretion. In addition, an annual report showing such information and containing a statement of the assets and liabilities of the Trust shall be provided to Series A Beneficiaries by the Managing Trustee.

4.4.3 The Managing Trustee shall maintain, in respect of the Trust and the Beneficiaries, a list of the names, addresses, claim amounts and taxpayer identification numbers of the Beneficiaries (the "Beneficiary List") provided to the Managing Trustee by Eddie Bauer Holdings and as the same may be updated by the Managing Trustee from time to time, and books and records relating to the assets and the income of the Trust and the payment of expenses of the Trust, in such detail and for such period of time as may be necessary to enable it to make full and proper accounting in respect thereof in accordance with the provisions of Sections 4 and 11 and to comply with applicable provisions of law (the "Trustee Accounting Records"). Each Beneficiary shall be responsible for providing the Managing Trustee with written notice of any change in address. The Managing Trustee is not obligated to make any effort to determine the correct address of a Beneficiary and may, until otherwise timely advised in writing by any Beneficiary, rely upon the Beneficiary Records. The Plan Oversight Committee and the Series A Beneficiaries will have the right to examine, at any reasonable time (and, in the case of Series A Beneficiaries, subject to such terms as the Managing Trustee may impose in the interest of the Trust), the Beneficiary Records and the Trustee Accounting Records and make copies thereof.

4.4.4 The Managing Trustee shall also prepare and provide to or file with the appropriate parties such notices, tax returns and other filings as may be required by applicable laws.

4.4.5 Notwithstanding any of the foregoing provisions of Section 4.4, the Managing Trustee shall not disclose what it determines to be confidential information, including, without limitation, information relating to litigation or strategy that is sensitive, privileged or otherwise protected except to any member of the Plan Oversight Committee who has executed an appropriate confidentiality agreement.

## 5. **General Operating Account And Application Of Recoveries.**

5.1 **General Operating Account.** The Managing Trustee shall establish and maintain in the name of the Trust a separate trust account at a national banking association having at least \$500,000,000 in assets (the "General Operating Account"). The Managing Trustee shall establish two subaccounts called the "Unsecured Creditor Distribution Fund" and the "Disputed Claims Reserve".

5.2 **Investment of Trust Assets.** The Managing Trustee shall invest the funds in the General Operating Account in its sole and absolute discretion in Cash or Cash Equivalents. The Managing Trustee shall make such investments in such amounts and at such times as may be deemed necessary by the Trustee in its sole and absolute discretion to provide funds when needed to make payments from the Trust Assets. If at any time it shall become necessary to comply with the provisions of this Trust Agreement, the Managing Trustee shall effect such redemption or sale, in such manner and at such time as the Managing Trustee, in its discretion, deems reasonable. "Cash Equivalents" means (i) short term investments issued or guaranteed by the United States or by a department, agency or instrumentality of the United States, (ii) other short-term instruments given the highest credit rating available, including, but not limited to, those short-term instruments rated "AAA" by Standard & Poor's Ratings Service or "Aaa" by Moody's Investors Service, Inc. or (iii) other investments of a kind that a liquidating trust may be permitted to hold pursuant to Treasury Regulations Section 301.7701-4(d) and in accordance with Revenue Procedure 94-45, 1994-2 C.B. 684, approved pursuant to further order of the Bankruptcy Court. Income earned on amounts in a particular subaccount shall be credited to such subaccount and shall be deemed a part of the Creditor Trust Assets.

5.3 **Unsecured Creditor Distribution Fund.** The Managing Trustee shall deposit Creditor Trust Recoveries and the Creditor Trust Operating Expense Fund funded on the Effective Date into a subaccount of the General Operating Account called the "Unsecured Creditor Distribution Fund". Subject to Sections 5.6 and 5.7, following (i) the resolution of all or a portion of any of the Creditor Trust Rights of

Action, whether by interim or final award or arbitrator's decision, settlement, judgment, accounting or order (in each case, which is not subject to appeal or review by any tribunal or court), (ii) payment or collection of the Securitization Note or (iii) sale, transfer of other disposition of any Creditor Trust Asset (other than the Disputed Claims Reserve) resulting in the collection of Creditor Trust Recoveries, the Managing Trustee shall distribute to the Series A Beneficiaries and, except in the case of distributions pursuant to Section 5.4(b) or 5.4(c), the Class 4 Portion of the Disputed Claims Reserve their respective Pro Rata Share of the then remaining Distributable Proceeds in accordance with the percentages set forth in, or determined pursuant to, the Beneficiary Records.

5.4 **Disputed Claims Reserve.** (a) On the date of the Initial Distribution, Eddie Bauer Holdings shall transfer to the Trust the Cash and Eddie Bauer Holdings Common Stock to be placed by the Creditor Trust into a reserve for Holders of all Disputed Claims or Unresolved Claims other than Administrative Claims as of the Effective Date (the "Disputed Claims Reserve"), as provided in the Plan, and such Cash shall be deposited by the Managing Trustee into the Disputed Claims Reserve and a book-entry shall be made reflecting the issuance of the Eddie Bauer Holdings Common Stock to the Trust on behalf of the Series B Beneficiaries. Each Disputed or Unresolved Claim and the amount reserved for such Claim shall be set forth on Annex 1 and such amount shall constitute the portion of the Disputed Claims Reserve allocated to such Claim and shall constitute the maximum limitation on such Claim. At such times as the Trust makes Distributions to holders of Allowed Class 4 Claims pursuant to Section 5.3 hereof, it shall transfer the amount provided for in Section 5.3 into the Disputed Claims Reserve.

(b) Amounts in the Disputed Claims Reserve, net of taxes payable pursuant to Section 11.4, shall be distributed as follows: at such time as a Disputed Claim or Unresolved Claim becomes an Allowed Claim, the holder of such Disputed Claim or Unresolved Claim shall receive a distribution as provided in the Plan in Cash and, to the extent applicable to such Class of Claim, Eddie Bauer Holdings Common Stock, based on a Claim amount equal to the lesser of (x) the amount in the Disputed Claims Reserve allocated to such Claim and (y) the Allowed amount of such Claim. On the date such Distribution is made, to the extent such Allowed Claim is an Allowed Class 4 Claim, the Holder of such Allowed Claim shall be issued a Series A Beneficial Interest as of such date and shall be entitled to its share of subsequent Distributions to the Series A Beneficiaries pursuant to Section 5.3 and the Series B Beneficial Interest of such Holder shall be deemed cancelled. To the extent such Allowed Claim is not an Allowed Class 4 Claim, upon the making of all Distributions owing to such Holder pursuant to this Trust Agreement and the Plan, the Series B Beneficial Interest of such Holder shall be deemed cancelled and such Series B Beneficiary shall be deemed withdrawn from the Trust. At such time as a Disputed or Unresolved Claim becomes a Disallowed Claim, the amount in the Disputed Claims Reserve allocated to such Claim shall be transferred to the

Unsecured Creditor Distribution Fund for distribution to the Series A Beneficiaries pursuant to Section 5.3 and the Series B Beneficial Interest issued to the Holder of such Disallowed Claim shall be deemed cancelled and such Series B Beneficiary shall be deemed withdrawn from the Trust.

(c) If any proceeds remain in the Disputed Claims Reserve after all objections to Disputed Claims or Unresolved Claims have been resolved, such remaining amounts shall be distributed to the Series A Beneficiaries as soon as practicable in accordance with the provisions of Section 5.3.

(d) If required pursuant to the Plan or Confirmation Order, amounts allocated for a Disputed Claim or Unresolved Claim shall be held in a separate escrow account pending resolution of such Claim. Upon resolution of such Claim, amounts held in the related escrow account shall be distributed as if such amounts were held in the Disputed Claim Reserve unless the Trust is directed otherwise by a binding stipulation or a Bankruptcy Court order.

5.5 **Final Distribution of Creditor Trust Assets.** On the later of (i) the final resolution of all the Creditor Trust Rights of Action, whether by settlement, final, non-appealable judgment or voluntary dismissal with prejudice and the collection of all sums due to the Trust in respect of such resolution and (ii) the liquidation of all the other Creditor Trust Assets, the Managing Trustee shall, unless otherwise directed by the Bankruptcy Court, distribute all of the Creditor Trust Assets, less an amount reasonably estimated by the Managing Trustee to be sufficient to satisfy any and all additional Trust Administrative Expenses which may be incurred, as follows:

5.5.1 First, to the extent not previously paid, to the satisfaction of all Trust Administrative Expenses and other amounts required to be paid pursuant to Section 3808(e) of the Statutory Trust Act, if any; and

5.5.2 Second, to the Series A Beneficiaries based on their respective Pro Rata Shares of the Allowed Class 4 Claims.

5.6 **Distributions Generally; Method of Payment; Undeliverable Property.** (a) All Distributions of Creditor Trust Recoveries pursuant to Article V shall be subject to Sections 9.8, 9.9 and 9.10 of the Plan and shall be made at such times and in such amounts as shall be determined by the Managing Trustee but as soon as reasonably practicable after receipt thereof (and in no event less frequently than annually) and shall be made by the Managing Trustee without any requirement for bond or surety with respect thereto. In no event shall any Distribution be made to any Beneficiary unless all Trust Administrative Expenses incurred prior to the date of such Distribution and then due and payable have been paid or provided for. The Managing

Trustee may withhold from amounts distributable to any Person any and all amounts, determined in the Managing Trustee's sole discretion, required by any law, regulation, rule, ruling, directive or other governmental requirement.

(b) No distribution of Distributable Proceeds shall be required to be made hereunder (i) to any holder of a Beneficial Interest unless such holder is to receive in such distribution an amount in excess of the cost of making such distribution, (ii) to any Series A Beneficiaries unless there are at least Five Million Dollars (\$5,000,000) in Distributable Proceeds immediately prior to such distribution or unless such distribution is the final distribution pursuant to the Plan and this Trust Agreement or (iii) in respect of any Claims covered by insurance pursuant to Sections 13.4(c) and (e) of the Plan. Any such distribution not made in accordance with the provisions of this Section 5.6(b) shall be retained by the Managing Trustee and invested as provided in Section 5.2 and held in trust for the relevant Beneficiary until the earlier of (x) the date the next distribution is scheduled to be made to such Beneficiary *provided, however*, that such subsequent distribution, taken together with amounts retained hereby, exceeds the cost of making such distribution, or (y) the final distribution to such Beneficiary.

(c) All amounts payable to a Beneficiary pursuant to this Trust Agreement shall be paid by the Managing Trustee to such Beneficiary by check payable to such Beneficiary, mailed first class to the address of such Beneficiary appearing on the Beneficiary Records or by wire transfer from a domestic bank to the account specified by such Beneficiary in writing to the Trust. All payments required to be made by the Managing Trustee to the Beneficiaries shall be made in Cash denominated in U.S. dollars and, if in check form, drawn on a domestic bank selected by the Managing Trustee.

(d) If any distribution to a Beneficiary of Distributable Proceeds is returned to the Trust as undeliverable, no further distribution thereof shall be made to such Beneficiary unless and until the Trust is notified in writing of such Beneficiary's then current address within the time period specified in Section 5.6(e) hereof. For purposes of this Trust Agreement, undeliverable distributions shall include checks (as of the date of their issuance) sent to a Beneficiary, respecting distributions to such Beneficiary, which checks have not been cashed within ninety (90) days following the date of issuance of such checks. Undeliverable distributions shall remain in the possession of the Trust until the earlier of (i) such time as the relevant distribution becomes deliverable and (ii) the time period specified in Section 5.6(e). Nothing contained in this Trust Agreement or in the Plan shall require the Managing Trustee to attempt to locate any Beneficiary.

(e) At such time and at such intervals that the Trust shall deem appropriate, the Trust shall File a list setting forth the names of those Persons for which Distributions have been attempted hereunder and have been returned as undeliverable as

of the date thereof. Any Holder of an Allowed Claim that does not assert its rights pursuant to the Plan and this Trust Agreement to receive a Distribution within sixty (60) days from and after the Filing of such list shall have its Claim for such undeliverable Distribution discharged and shall be forever barred from asserting any such Claim against the Debtors, the Reorganized Debtors, the Creditor Trust Debtors, Eddie Bauer Holdings, the Trust, the Trustees or any of their assets. In such case, any consideration held for Distribution on account of such Claim shall, subject to applicable law, revert to or remain in the Trust and shall be redistributed in accordance with this Trust Agreement.

(f) Notwithstanding any provision to the contrary in Section 5.3 or 5.4, in the event that (i) a Beneficiary shall have expressly waived its right to all or any portion of its Pro Rata Share of the Distributable Proceeds from any Creditor Trust Asset or (ii) a court having appropriate jurisdiction orders the Trust by Final Order not to make a Distribution to any Beneficiary (each a "Barred Distribution"), the Managing Trustee shall retain the amount that would have been distributed to such Beneficiary from such Creditor Trust Assets and distribute such amount to the Series A Beneficiaries and, unless such Barred Distribution related to a Series B Beneficial Interest, to the Class 4 Portion of the Disputed Claims Reserve on a pro rata basis without giving effect to the Claim held by the Beneficiary which would have been entitled to the Barred Distribution (the "Blocked Beneficiary"). In no event shall a Blocked Beneficiary have any right to a larger Pro Rata Share of any subsequent Distribution as a result of such Barred Distribution.

5.7 **Trust Administrative Expenses.** Prior to making any Distribution to the Beneficiaries, the Trust shall have (a) paid or provided for all Trust Administrative Expenses and (y) established a reserve reasonably acceptable to the Plan Oversight Committee (which reserve may be held in a separate subaccount of the General Operating Account) for all Trust Administrative Expenses through the termination of the Trust and all indemnity claims theretofore asserted pursuant to this Trust Agreement and if the Managing Trustee deems appropriate, for other Trust Administrative Expenses, the amount of which reserve shall have been disclosed to the Plan Oversight Committee at least thirty (30) days prior thereto.

5.8 **Effect of Securities Laws Restrictions on Foreign Distributions.**

(a) Eddie Bauer Holdings Common Stock will not be distributed pursuant to this Trust Agreement in any jurisdiction outside the United States, to or for the account or benefit of any Person, where such distribution could be prohibited by any applicable law, rule or regulation of such jurisdiction without compliance by any Person with conditions or requirements that are "unduly onerous", as determined by the Trust in its sole discretion with the advice of legal counsel and having due regard for (i) the

number of Holders of Allowed Class 4 Claims that are or may be located in such jurisdiction, (ii) the value of Eddie Bauer Holdings Common Stock to which such Holders are or may be entitled pursuant to this Trust Agreement and the Plan, (iii) the extent to which the requirements of the laws, rules and regulations of such jurisdiction as applied to any such distribution are uncertain, (iv) the nature and extent of the risks or penalties associated with any violation of or non-compliance with such legal or regulatory requirements, and (v) the costs, administrative burden and timing implications to the Trust of taking such action (if any) as might permit distribution of the Eddie Bauer Holdings Common Stock to be made in that jurisdiction (including pursuant to any available exemptions) in accordance with applicable legal and regulatory requirements. Any reference in the remainder of this Section 5.8 to whether distribution of Eddie Bauer Holdings Common Stock would be prohibited except after compliance with conditions that are "unduly onerous" should be construed accordingly.

(b) If the Trust is required to make a distribution of Eddie Bauer Holdings Common Stock to any Beneficiary in any jurisdiction where it has been determined that distribution of Eddie Bauer Holdings Common Stock in such jurisdiction would be unduly onerous, the Trust shall establish procedures (comparable to those set forth in Section 7.14(b) of the Plan) for notice to such Beneficiary and the delivery by such Beneficiary of a satisfactory indemnity or identification by such Beneficiary of a third party purchaser. In the event that the Beneficiary fails to comply with such comparable procedures the distribution shall be treated as a Barred Distribution under Section 5.6(f).

6. **[Intentionally Omitted.]**

7. **The Trustees.**

7.1 **Trustee Not a Beneficiary.** Neither Trustee shall be a Beneficiary.

7.2 **Resignation.** Either Trustee may resign as such by giving at least thirty (30) days prior written notice thereof to the Plan Oversight Committee; provided, however, that such Trustee shall continue to serve as Trustee after its resignation (and will be compensated during such period of time in accordance with the then existing compensation agreement) until such time when the appointment of a successor Trustee shall become effective in accordance with Section 7.4 hereof.

7.3 **Removal.** The Plan Oversight Committee may at any time remove either Trustee, provided that such Trustee shall continue to serve as Trustee after its removal (and will be compensated during such period of time in accordance with the then existing compensation agreement) until the earlier of: (i) the time when appointment



of a successor Trustee shall become effective in accordance with Section 7.4 or (ii) such earlier date the Plan Oversight Committee shall otherwise determine.

#### 7.4 **Appointment of Successor Trustee.**

7.4.1 In the event of the death or incompetency (in the case of a Trustee that is a natural Person), dissolution (in the case of a Trustee that is not a natural Person), bankruptcy, insolvency, resignation, or removal of the Trustee, the Plan Oversight Committee shall have the authority to appoint a successor Trustee. Such appointment shall specify the date on which such appointment shall be effective ("Successor Trustee Appointment Date"). In any such event, if a successor Trustee is not appointed within sixty (60) days, any member of the Plan Oversight Committee may apply to the Bankruptcy Court for the appointment of a successor Trustee (or if no member of the Plan Oversight Committee applies to the Bankruptcy Court for the appointment of a successor Trustee within fifteen (15) days, either Trustee may do so), and the Bankruptcy Court shall appoint such successor and make any amendments to this Trust Agreement as may be required in connection with the appointment of such successor Trustee. Every successor Trustee appointed hereunder shall execute, acknowledge and deliver to the Plan Oversight Committee and to the predecessor Trustee an instrument accepting such appointment, and thereupon, without any further act, deed or conveyance, such successor Trustee shall become vested with all the rights, powers, trusts and duties of the predecessor Trustee, all of the Creditor Trust Assets shall be transferred to the successor Trustee and the predecessor Trustee shall have no continuing rights, duties or obligations with respect to this Trust or any parties thereto (it being understood and agreed that nothing herein is intended to discharge the predecessor Trustee of any liability under Section 7.7 or to relieve the Trust of any indemnification obligation it may have under Section 7.7). Written notice of the appointment of any successor Trustee and its terms of compensation for services rendered pursuant to this Trust Agreement shall be promptly filed with this Bankruptcy Court.

7.4.2 Any successor Delaware Trustee, however appointed, shall (i) be a bank having trust powers or a trust company incorporated in the State of Delaware and (ii) have a net worth of at least U.S. \$150,000,000 as reflected in financial statements of its most recently concluded fiscal quarter.

7.5 **Trust Continuance.** The death or incompetency (in the case of a Trustee that is a natural person), dissolution (in the case of a Trustee that is not a natural person), bankruptcy, insolvency, resignation, or removal of the Trustee shall not operate to terminate the Trust created by this Trust Agreement or to revoke any existing agency created pursuant to the terms of this Trust Agreement or invalidate any action theretofore taken by either Trustee. In the event of the resignation or removal of either Trustee, such Trustee shall promptly: (i) execute and deliver such documents, instruments

and other writings as may be reasonably requested by the Plan Oversight Committee or by the successor Trustee to effect the termination of the Trustee's capacity under this Trust Agreement and in the case of the Managing Trustee, the conveyance of the Creditor Trust Assets then held by the Managing Trustee to its successor; (ii) deliver to Plan Oversight Committee or the successor Trustee all documents, instruments, records and other writings related to the Trust as may be in the possession of the Trustee, including without limitation documents, instruments, records and other writings relating to the General Operating Account and the investments relating thereto; and (iii) otherwise assist and cooperate in effecting the assumption of its obligations and functions by such successor Trustee.

7.6 **Compensation.** The Trust shall pay each Trustee from the Creditor Trust Operating Expense Fund reasonable compensation, as set forth in the Managing Trustee Compensation Disclosure, attached hereto as Exhibit A, in the case of the Managing Trustee, or, as provided in Exhibit B in the case of the Delaware Trustee (in each case as such exhibits may be amended from time to time by the applicable Trustee with the consent of the Plan Oversight Committee). The Trustees, their retained professionals, agents, representatives and employees (including, without limitation, counsel retained in connection with the negotiation of this Trust Agreement) shall be compensated on a nunc pro tunc basis prior to the Effective Date for services rendered in connection with this Trust Agreement and the establishment of the Trust. All such fees, costs and expenses shall constitute Trust Administrative Expenses and shall be paid in accordance with the terms of this Trust Agreement.

7.7 **Standard of Care; Exculpation.** Each Trustee shall perform the duties and obligations imposed on such Trustee by this Trust Agreement with reasonable diligence and care under the circumstances. The Trustees shall not be liable for any Losses to which they may become subject by reason of any acts or omissions of the Trustees (or consequences of such acts or omissions) in the creation, establishment, operation or termination of the Trust, the negotiation of this Trust Agreement and the performance of their duties and obligations under this Trust Agreement, except for such acts or omissions that result in a Determination of Egregious Conduct by such Trustee. Except as expressly set forth above, the Trustees shall be defended, held harmless and indemnified from the Creditor Trust Assets as a Trust Administrative Expense from and against any and all Losses to which either Trustee may be subject by reason of the acts or omissions of such Trustee (or consequences of such acts or omissions) in the creation, establishment, operation and termination of the Trust, the negotiation of this Trust Agreement, the transactions contemplated by this Trust Agreement and the performance of their duties and obligations under this Trust Agreement. The officers, directors, shareholders, designees, employees, Professionals, representatives and agents of each Trustee and the Trust (collectively, the "Trustee Indemnitees") shall likewise be defended, held harmless and indemnified to the fullest extent set forth herein and

provided to the Trustees. As security for any amounts due and owing to the Trustee and the Trustee Indemnitees hereunder, each Trustee and Trustee Indemnitee shall have a lien against the Creditor Trust Assets, which lien(s) shall be prior to the rights of the Beneficiaries. The obligations of the Trust and the benefits to the Trustees and Trustee Indemnitees under this Section 7.7 shall survive the termination of this Trust Agreement and the resignation and/or removal of a Trustee or Trustee Indemnitee. To the fullest extent permitted by law, expenses to be incurred by a Trustee or Trustee Indemnitee shall, from time to time, be advanced by, or on behalf of, the Trust prior to the final disposition of any matter upon receipt by the Trust of an undertaking by, or on behalf of, such Person to repay such amount if it shall be determined that the Person is not entitled to be indemnified under this Section.

7.8 **Insurance.** Subject to the approval of the Plan Oversight Committee, the Trust may maintain, or cause to exist, insurance (including, without limitation, insurance covering liabilities of the Trust, the Managing Trustee or the Plan Oversight Committee, or employees, agents, and professionals of the Trust incurred in connection with their services to the Trust) at commercially reasonable levels with financially sound and reputable insurers, including an appropriate fidelity bond. The expenses incurred by the Trust for such insurance and/or bond shall be paid as a Trust Administrative Expense.

7.9 **Reliance by Trustee.** (a) The Trustees may rely, and shall be fully protected, indemnified and held harmless pursuant to Section 7.7 hereof in acting or not acting, upon, any resolution, statement, certificate, instrument, opinion, report, notice, request, consent, order or other instrument, paper, spreadsheet, database or document to which it has no reason to believe (i) to be other than genuine, (ii) to have been signed or presented by parties other than those whose names or signatures appear thereon or therewith or (iii) in the case of digital facsimile transmissions, to have been sent by a party other than the proper party or parties, in each case without obligation to satisfy itself that the same was given in good faith and without responsibility for errors in delivery, transmission or receipt. In the absence of a Determination of Egregious Conduct by a Trustee, such Trustee may rely as to the truth of statements and correctness of the facts and opinions expressed therein and shall be fully protected in acting or not acting thereon. Each Trustee, in its sole and absolute discretion, may consult with its attorneys, accountants, financial advisors, employees and agents, shall not be liable for the default or misconduct of such agents or Professionals and shall be fully protected and indemnified in respect of any action taken or not taken or suffered by it in accordance with the advice or opinions of such Persons. Notwithstanding such authority, the Trustees shall not be under any obligation to consult with such Persons, and their determination not to do so shall not result in imposition of liability on the Trustees, or, as applicable, their designees. Each Trustee may, at any time, request the consent of the Plan Oversight Committee with respect to the exercise of its duties hereunder regardless

of whether such consent is specifically required by the terms of this Trust Agreement, and any such request by a Trustee shall not require the Trustee to seek future consent from the Plan Oversight Committee.

(b) In accepting and performing its duties hereunder, the Managing Trustee acts solely as trustee hereunder and not in its individual capacity, and all Persons dealing with the Managing Trustee shall look only to the Creditor Trust Assets to satisfy any and all liabilities incurred by the Managing Trustee to such Person in carrying out the terms of this Trust Agreement. Neither the Managing Trustee, nor its agents, employees, representatives or Professionals shall have any personal obligation or recourse of any nature or kind whatsoever to satisfy any such liability.

#### 7.10 **The Delaware Trustee.**

7.10.1 The Delaware Trustee is appointed to serve as the trustee of the Trust in the State of Delaware for the sole purpose of satisfying the requirement of Section 3807 of the Statutory Trust Statute that the Trust have at least one trustee with a principal place of business in Delaware. It is understood and agreed by the parties hereto that the Delaware Trustee shall have none of the duties or liabilities of the Managing Trustee or any other trustee of the Trust or any administrator of the Trust. The duties of the Delaware Trustee shall be limited to (a) accepting legal process served on the Trust in the State of Delaware and (b) the execution of any certificates required to be filed with the Delaware Secretary of State which the Delaware Trustee is required to execute under Section 3811 of the Statutory Trust Statute. To the extent that, at law or in equity, the Delaware Trustee has duties (including fiduciary duties) and liabilities relating thereto to the Trust or any beneficial owner of the Trust (including, without limitation, any Beneficiary), it is hereby understood and agreed by the other parties hereto that such duties and liabilities are replaced by the duties and liabilities of the Delaware Trustee expressly set forth in this Agreement. The Delaware Trustee shall have no duty or liability with respect to the administration of the Trust, the investment of the Trust's property or the payment of dividends or other distributions of income or principal to the beneficial owners of the Trust.

7.10.2 The Delaware Trustee shall not be liable for the acts or omissions of the other trustees of the Trust or any administrator of the Trust, nor shall the Delaware Trustee be liable for supervising or monitoring the performance of the duties and obligations of the other trustees of the Trust or any administrator of the Trust or the Trust under this Agreement or any related document. The Delaware Trustee shall not be personally liable under any circumstances, except for its own willful misconduct or gross negligence. In particular, but not by way of limitation:

(a) The Delaware Trustee shall not be personally liable for any error of judgment made by a responsible officer of the Delaware Trustee in good faith;

(b) No provision of this Agreement shall require the Delaware Trustee to expend or risk its personal funds or otherwise incur any financial liability in the performance of its rights or powers hereunder, if the Delaware Trustee shall have reasonable grounds for believing that repayment of such funds or adequate indemnity against such risk or liability is not reasonably assured or provided to it;

(c) Under no circumstance shall the Delaware Trustee be personally liable for any representation, warranty, covenant, agreement, or indebtedness of the Trust;

(d) The Delaware Trustee shall not be personally responsible for or in respect of the validity or sufficiency of this Agreement or for the due execution hereof by the other parties hereto;

(e) The Delaware Trustee shall incur no liability to anyone in acting upon any signature, instrument, notice, resolution, request, consent, order, certificate, report, opinion, bond or other document or paper believed by it to be genuine and believed by it to be signed by the proper party or parties. The Delaware Trustee may accept a certified copy of a resolution of any governing body of any Person as conclusive evidence that such resolution has been duly adopted by such Person and that the same is in full force and effect. As to any fact or matter the manner of ascertainment of which is not specifically prescribed herein, the Delaware Trustee may for all purposes hereof rely on a certificate, signed by any officer of the party delivering the certificate, as to such fact or matter, and such certificate shall constitute full protection to the Delaware Trustee for any action taken or omitted to be taken by it in good faith in reliance thereon;

(f) In the exercise or administration of its duties hereunder, the Delaware Trustee (A) may act directly or through agents or attorneys pursuant to agreements entered into with any of them, and the Delaware Trustee shall not be liable for the default or misconduct of such agents or attorneys if such agents or attorneys shall have been selected by the Delaware Trustee in good faith and (B) may consult with counsel, accountants and other skilled Persons to be selected in good faith and employed by it, and it shall not be liable for anything done, suffered or omitted in good faith by it in accordance with the advice or opinion of any such counsel, accountants or other skilled Persons; and

(g) In accepting and performing its duties hereunder, the Delaware Trustee acts solely as trustee hereunder and not in its individual capacity, and all

Persons having any claim against the Delaware Trustee or the Trust by reason of the transactions contemplated by this Agreement shall look only to the Trust's property for payment or satisfaction thereof.

7.10.3 The Delaware Trustee shall be paid an annual fee as provided in Section 7.6 as a Trust Administrative Expense. In addition, the Trust shall reimburse the Delaware Trustee upon its request for all reasonable expenses, disbursements and advances incurred or made by the Delaware Trustee in accordance with any of the provisions of this Trust Agreement as a Trust Administrative Expense (including, without limitation, the reasonable compensation and the expenses and disbursements of its counsel and agents).

## 8. **Beneficiaries.**

8.1 **Beneficial Interests.** The Beneficial Interests of the Beneficiaries in the Creditor Trust Assets will not be represented by any certificates and will be evidenced only by this Trust Agreement. The Beneficiaries will have no voting rights with respect to their beneficial interests or the management of the Trust Assets or otherwise under this Trust Agreement. The Beneficiaries shall not have legal title to any part of the Trust Assets. The Beneficiaries' sole rights hereunder shall be the contingent right to receive the distributions which may be payable to them as provided in Sections 5.3, 5.4 and 5.5 and the right to receive certain information as provided in Section 4.4.

8.2 **Rights of Beneficiaries.** Each Beneficiary shall be entitled to participation in the rights and benefits due to a Beneficiary hereunder according to its Beneficial Interest. Each Beneficiary shall take and hold the same subject to all the terms and provisions of this Trust Agreement. The interest of a Beneficiary is hereby declared and shall be in all respects personal property. Except as expressly provided hereunder, a Beneficiary shall have no title to, right to, possession of, management of or control of the Trust.

8.3 **Limitation on Transferability.** (a) The Beneficial Interests may not be transferred or assigned except (i) to any corporation, partnership or other entity of which such Beneficiary beneficially owns a majority of the equity interests; (ii) to any Person or entity that owns, directly or indirectly, a majority of the equity interests of such Beneficiary; or (iii) upon the death of a Beneficiary (by will or pursuant to the law of intestacy) or otherwise by operation of the law.

(b) Any Beneficiary proposing to transfer a Beneficial Interest in accordance with the provisions hereof shall provide the Managing Trustee at least 10 days' prior written notice of the proposed transfer (other than pursuant to Section 8.3(a)(iii)), which notice shall include all pertinent facts (including the identification of the proposed

transferee and the amount to be transferred) and, if applicable, copies of documents related thereto. No such transfer shall be effective and the Managing Trustee may continue to pay all amounts to or for the benefit of the transferring Beneficiary, until receipt by the Managing Trustee of (i) such notice, (ii) evidence that the transfer has been completed and (iii) notice of the address of the transferee for purposes of Section 12.1 hereof. The transferor shall reimburse the Trust for any reasonable expenses incurred in connection with the proposed transfer.

9. **Retention of Jurisdiction.** By this Trust Agreement, the parties hereto submit to the jurisdiction of the Bankruptcy Court for any action to enforce or interpret this Trust Agreement. The parties agree that the court having jurisdiction over the Chapter 11 Cases shall have exclusive jurisdiction to resolve any controversy, claim or dispute arising out of or relating to this Trust Agreement or any other agreement entered into by the parties in connection herewith, or the breach, enforcement or interpretation hereof or thereof, and each of the parties hereby consents to the personal jurisdiction of such court (and of the appropriate appellate courts) in any such action or proceeding and waives any objection, including, but not limited to, any objection to the laying of venue or on the grounds of forum non conveniens, which any of them may now or hereafter have to the bringing of such action or proceeding in such jurisdictions. Each party hereby irrevocably consents to the service of process of any of the aforesaid courts in any such action or proceeding by the mailing of copies thereof by registered or certified mail, postage prepaid, to the other parties to such action or proceeding. This Section is not intended to, and does not, affect the Trust's right to prosecute the Creditor Trust Rights of Action in courts of competent jurisdiction other than the Bankruptcy Court.

10. **Termination.** The Trust shall terminate on the earlier of: (i) the final distribution of all of the Creditor Trust Assets; and (ii) the fifth (5th) anniversary of the Effective Date; provided, however, that, if warranted by the facts and circumstances and subject to the entry of a Final Order upon a finding by the Bankruptcy Court that an early termination of the Trust is appropriate or that an extension of the term of the Trust is necessary to the liquidating purpose of the Trust, the term of the Trust may be terminated early or may be extended prior to the occurrence of the fifth (5th) anniversary of the Effective Date for a finite term based on the particular facts and circumstances. For any such extension, entry of a Final Order must be obtained within six (6) months of the beginning of the extended term. Upon termination of this Trust, the Managing Trustee shall advise the Reorganized Debtors, all of the Beneficiaries and the Bankruptcy Court in writing of its termination. The Trust may not be terminated by the Beneficiaries. Upon the dissolution and completion of winding up of the Trust, the Delaware Trustee, at the direction of the Plan Oversight Committee, shall cause the Certificate of Trust of the Trust to be cancelled in accordance with the provisions of Section 3810 of the Statutory Trust Act.

## 11. **Tax Matters.**

11.1 **Liquidating Trust.** The Trust is intended to be classified for U.S. federal income tax purposes as a “liquidating trust” within the meaning of U.S. Treasury Regulation section 301.7701-4(d), and the Plan, the Trust and the Disclosure Statement are intended to comply with the advance-ruling guidelines contained in Rev. Proc. 94-45, 1994-2 C.B. 684. The transfers by the Debtors of Creditor Trust Assets to the Trust will be treated for all federal income tax purposes as a distribution of the Creditor Trust Assets directly to the Creditors at the time of creation of the Trust, followed by the immediate transfer by the Creditors of the Creditor Trust Assets to the Trust in exchange for beneficial interests in the Trust. Accordingly, Creditors will be treated as the grantors and direct owners of a specified undivided interest in the Creditor Trust Assets for all U.S. federal income tax purposes.

11.2 **Tax Returns.** The Managing Trustee will file all returns for the Trust as a grantor trust pursuant to U.S. Treasury Regulation section 1.671-4(a) (or successor provisions). The Managing Trustee will provide to the Creditors an annual statement that will list items of income, deduction and credit applicable to the Trust in the taxable year and will also provide to each Creditor a separate statement settling forth the Creditor's share of income, gain, loss, deduction or credit and will instruct all such Creditors to report such items on their federal income tax returns or to forward the appropriate information to any beneficial owner with instructions to report such items on their federal income tax returns. The Managing Trustee will comply with all withholding and reporting requirements imposed on it by any governmental unit, and all distributions pursuant to this Plan will be subject to such withholding and reporting requirements. As soon as practicable after the Effective Date, but in no event later than thirty (30) days after the Effective Date, the Managing Trustee, in reliance on such Professionals as the Managing Trustee may retain, will determine the valuations of the transferred property, such valuations will be used for all U.S. federal income tax purposes, and all Creditors shall be bound by such valuations.

11.3 **Separate Trust.** From and after the Effective Date and until such time as all Disputed Claims or Unresolved Claims for which property is held in the Disputed Claims Reserve (collectively in this Section 11, the “Reserved Claims”) are resolved, a portion of the Creditor Trust Assets will be retained on account of such claims and, as discussed below, will be treated for federal income tax purposes as if held in a separate trust (the “Separate Trust”). Absent definitive guidance from the IRS or a court of competent jurisdiction to the contrary (including the issuance of applicable Treasury regulations, the receipt by the Managing Trustee of a private letter ruling if the Managing Trustee so requests one or the receipt of an adverse determination by the IRS upon audit if not contested by the Managing Trustee), the Managing Trustee will:



(a) treat all the assets of the Trust allocable to, or retained on account of, the Reserved Claims, as held in the Separate Trust for federal income tax purposes, consisting of separate and independent shares to be established in respect of each Reserved Claim, in accordance with the trust provisions of the Tax Code (section 641 et seq. of the Tax Code);

(b) treat as a taxable income or loss of the Separate Trust with respect to any given taxable year the portion of the taxable income or loss of the Trust that would have been allocated to the holders of such Reserved Claims had such claims been allowed on the Effective Date (but only for the portion of the taxable year with respect to which such claims are unresolved);

(c) treat as a distribution from the Separate Trust any increased amounts distributed by the Trust as a result of any Reserved Claim against any of the Debtors being resolved earlier in the taxable year, to the extent such distribution related to taxable income or loss of the Separate Trust determined in accordance with the provisions hereof; and

(d) to the extent permitted by applicable law, report consistently for state and local income tax purposes.

11.4 **Payment of Taxes.** The Managing Trustee shall be responsible for payments, out of the Creditor Trust Assets, of any taxes imposed on the Trust or the Creditor Trust Assets, including the Disputed Claims Reserve. In the event, and to the extent, any Cash retained on account of Reserved Claims in the Disputed Claims Reserve is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets allocable to, or retained on account of, Reserved Claims, such taxes shall be (i) reimbursed from any subsequent Cash amounts retained on account of Reserved Claims, or (ii) to the extent such Reserved Claims have subsequently been resolved, deducted from any amounts distributable by the Managing Trustee as a result of the resolutions of such Reserved Claims.

The Managing Trustee may request an expedited determination of taxes of the Trust, including the Disputed Claims Reserve, under section 505(b) of the Bankruptcy Code for all returns filed for, or on behalf of, the Trust for all taxable periods through the dissolution of the Trust.

The Managing Trustee shall file (or cause to be filed) any other statements, returns or disclosures relating to the Trust that are required by any Governmental Unit.

## 12. **Miscellaneous.**

12.1 **Notices.** All notices, requests or other communications required or permitted to be made in accordance with this Trust Agreement shall be in writing and shall be delivered personally or by digital facsimile transmission or mailed by first class mail:

If to the Managing Trustee or the Trust, at:

MORRIS ANDERSON & ASSOCIATES LTD.  
51 East 42nd Street  
Suite 700  
New York, New York 10017  
Attn: James M. Gallagher  
Telephone: (212) 867-6868  
Facsimile: (212) 867-7831  
e-mail: jgallagher@morris-anderson.com

With a copy to:

CHADBOURNE & PARKE LLP  
30 Rockefeller Plaza  
New York, NY 10112  
Attn: David M. LeMay  
Telephone: (212) 408-5173  
Facsimile: (212) 541-5369

If to the Delaware Trustee, at:

Wells Fargo Delaware Trust Company  
919 N. Market Street  
Wilmington, DE 19801  
Attn: Ann Roberts Dukart  
Telephone: (302) 575-2004  
Facsimile: (302) 575-2006

If to the Plan Oversight Committee, to the names and addresses set forth on Annex 2 for each member of the Plan Oversight Committee.

If to any Beneficiary, to the name and address set forth for such Beneficiary on the Beneficiary Records.

Notices delivered personally, shall be deemed delivered upon delivery or refusal of delivery. Notices sent by facsimile transmission shall be deemed delivered upon

confirmation by sender of such transmission. Notices sent by first class mail shall be deemed delivered three (3) business days after mailing. Any Person may change the address at which it is to receive notices under this Trust Agreement by furnishing written notice in accordance with the provisions of this Section 12.1.

12.2 **Effectiveness.** This Trust Agreement shall become effective as of the Effective Date, or at such other time as may be ordered by the Bankruptcy Court.

12.3 **Counterparts.** This Trust Agreement may be executed in one or more counterparts, and by different parties hereto in separate counterparts, each of which when executed shall be deemed an original, but all of which taken together shall constitute but one and the same instrument.

12.4 **Governing Law.** This Trust Agreement shall be governed by, construed under and interpreted in accordance with the laws of the State of Delaware; *PROVIDED, HOWEVER*, THAT THERE SHALL NOT BE APPLICABLE TO THE PARTIES HEREUNDER OR THIS TRUST AGREEMENT ANY PROVISION OF THE LAWS (COMMON OR STATUTORY) OF THE STATE OF DELAWARE PERTAINING TO TRUSTS THAT RELATE TO OR REGULATE, IN A MANNER INCONSISTENT WITH THE TERMS HEREOF, (A) THE FILING WITH ANY COURT OR GOVERNMENTAL BODY OR AGENCY OF TRUSTEE ACCOUNTS OR SCHEDULES OF TRUSTEE FEES AND CHARGES, (B) AFFIRMATIVE REQUIREMENTS TO POST BONDS FOR TRUSTEES, OFFICERS, AGENTS OR EMPLOYEES OF A TRUST, (C) THE NECESSITY FOR OBTAINING COURT OR OTHER GOVERNMENTAL APPROVAL CONCERNING THE ACQUISITION, HOLDING OR DISPOSITION OF REAL OR PERSONAL PROPERTY, (D) FEES OR SUMS PAYABLE TO TRUSTEES, OFFICERS, AGENTS OR EMPLOYEES OF A TRUST, (E) THE ALLOCATION OF RECEIPTS AND EXPENDITURES TO INCOME OR PRINCIPAL, (F) RESTRICTIONS OR LIMITATIONS ON THE PERMISSIBLE NATURE, AMOUNT OR CONCENTRATION OF TRUST INVESTMENTS OR REQUIREMENTS RELATING TO THE TILTING, STORAGE OR OTHER MANNER OF HOLDING OR INVESTING TRUST ASSETS OR (G) THE ESTABLISHMENT OF FIDUCIARY OR OTHER STANDARDS OF RESPONSIBILITY OR LIMITATIONS ON THE ACTS OR POWERS OF TRUSTEES THAT ARE INCONSISTENT WITH THE LIMITATIONS OR AUTHORITIES AND POWERS OF THE TRUSTEES HEREUNDER AS SET FORTH OR REFERENCED IN THIS TRUST AGREEMENT. SECTION 3540 OF TITLE 12 OF THE DELAWARE CODE SHALL NOT APPLY TO THE TRUST.

12.5 **Headings.** Sections, subsections, subheadings and other headings used in this Trust Agreement are for convenience only and shall not affect the construction of this Trust Agreement.

12.6 **Severability.** Any provision of this Trust Agreement which is prohibited or unenforceable in any jurisdiction shall not invalidate the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable any such provision in any other jurisdiction.

12.7 **Amendments.** This Trust Agreement may be amended in any manner consistent with the Plan at any time or from time to time by the Trustees with the written approval of the Plan Oversight Committee or, alternatively, by the approval of the Bankruptcy Court.

12.8 **Successors; Third Party Beneficiaries.** This Trust Agreement shall bind and inure to the benefit of the Beneficiaries and the parties hereto and their respective successors and permitted assigns. Notice of any such permitted transfer, including the name and address of the new Beneficiary, shall be sent by the new Beneficiary to the Managing Trustee within 30 days following such transfer. The members of the Plan Oversight Committee shall be third party beneficiaries of this Trust Agreement.

12.9 **Inconsistency with the Plan.** The terms of this Trust Agreement are intended to supplement the terms of the Plan and the Confirmation Order. In the event of any inconsistency between (a) any provision the Plan or this Trust Agreement and (b) the Confirmation Order, the applicable provision of the Confirmation Order shall be controlling. In the event of any inconsistency between any provision of the Plan and any provision of this Trust Agreement, the applicable provision of this Trust Agreement shall be controlling.

**[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]**

**IN WITNESS WHEREOF**, the parties hereto have executed this Trust Agreement or, in the case of the Delaware Trustee, have caused this Trust Agreement to be duly executed by its officer thereunto duly authorized as of the day and year first above written.

**WELLS FARGO DELAWARE TRUST COMPANY**, as Delaware Trustee

By: \_\_\_\_\_  
Name:  
Title:

**JAMES M. GALLAGHER**, as Managing Trustee

By: \_\_\_\_\_  
Name:  
Title:

**EXHIBIT A**

**MANAGING TRUSTEE COMPENSATION DISCLOSURE**

MANAGING TRUSTEE: James M. Gallagher

QUALIFICATIONS: A copy of the resume of the Managing Trustee which contains the credentials and relevant affiliations, connections, or actual or potential conflicts of interest, if any is attached hereto as schedule "1" hereto.

FEE AND EXPENSE SCHEDULE: See schedule "2" attached hereto

## SCHEDULE 1

### MANAGING TRUSTEE'S QUALIFICATIONS

#### **Curriculum Vitae James M. Gallagher**

51 East 42<sup>nd</sup> Street  
New York, New York 10017

(212) 867-6868  
jgallagher@morris-anderson.com

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#### **Experience**

<b>Morris-Anderson &amp; Associates, Ltd. Managing Director</b>	<b>November 2004 to present</b>
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- Appointed Trustee for the Unsecured Creditor Trust established in the Parmalat USA / Farmland Dairy Plan of Reorganization.
- Appointed Liquidating Trustee of the Liquidating Trust in the National Paper Specialty Group matter, an out of court liquidation arrangement.
- Financial advisor to Creditors Committee in Heller & Usdan bankruptcy.

**Dresdner Bank AG, Troubled Assets Department** **2000 to July 2004**  
**Head North America**  
**Director / First Vice President**

- Reduced criticized assets in North America. At peak, portfolio size was lower-middle ten figures. Recruited, trained and built staff of department from 2 to 14.
- Responsible for working with Federal and State Regulators and external auditors regarding portfolio
- Initiated Loan Loss Reserve forecasting for balance sheet and profit & loss management.
- Initiated rating system to conform with regulatory requirements. Installed non-accrual policy. Developed and chaired Quarterly Criticized Loan Reports and Meetings.
- Represented bank on Mirant Corp. and Spiegel Corp. Unsecured Creditors Committees.

**Pine Brook Associates Llc** **1997 to 2000**  
**Managing Director**

- Crisis management and financial consulting to middle market companies to deal with lenders and/or find new financing. Assisted principals of troubled companies limit exposure on personal guarantees.
- Assisted financial institutions in developing strategies for identifying and selecting amongst options available to them in dealing with financially troubled customers.
- Advised Washington D.C. based international development bank focusing on Latin America, as Agent on multi-tranche lending facility to South America power project customer.

- Developed, marketed and presented *Credit & Legal Issues of Commercial Loan Documentation* seminar to supplement internal training programs at financial institutions.

**Fleet Bank, N.A. (NatWest Bank N.A.)  
Vice President, Department Head**

**1977 to 1997**

Manager of department that had portfolio responsibility for larger dollar exposure problem loans, primarily multi-creditor facilities and larger middle market facilities.

- Accountable for department's maximization of return on problem assets while minimizing controllable costs. Established departmental budgets, goals and objectives.
- Negotiated satisfactory resolutions to problem loans where possible; determined situations where prompt action required to prevent dissipation of Bank's interests.
- Directly supervised relations with problem customers, credit extensions; appropriateness of reserves, performing vs. nonperforming status and chargeoffs; portfolio and note sales.
- Line areas serviced included Leasing, Media, Healthcare, Project Finance, Corporate Finance and Jewelry Groups.

*Individual Achievements:*

- Continued to be directly involved and responsible for larger multi-creditor and high profile facilities. Bank's representative on Barney's New York Creditors Committee.
- Continued as chief troubleshooter for Bank in problem loans situations. Collected significant kite between Bank and offshore financial institution with full recovery of principal, market rate interest and costs. Resolved problem in Trust Division and eliminated possibility of reputational risk to Bank.

**Vice President & Division Administrative Officer  
Vice President, Team Leader & Sr. Workout Officer**

*Achievements:*

- Redesigned division budget system for legal, accounting and consulting costs. Led consolidation and integration of real estate and commercial & industrial workout units.
- Account Officer and served on Creditor or Bank Steering Committees in cases such as Wickes Cos., Seaman Furniture Co., Chrysler Corp., Financial Corporation of America and ITEL Corp.
- Successfully sold and/or liquidated agricultural leasing, insurance and healthcare portfolios.
- Coordinated workout of eight co-gen power projects in California until separate unit could be established, and thereafter led final wind down and sales of power project portfolio.

**United States Army**

**1967 to 1970**

Combat Infantryman, Republic of Vietnam. Combat Infantry Badge and Bronze Star Medal. Personnel Psychology Specialist.

**Education**

**Columbia University Graduate School of Business**

**1977**

Master of Business Administration Degree with concentration in Finance and Accounting.



**St. John's University School of Law**

**1975**

Juris Doctor Degree with concentration in Taxation and Labor Relations.

**Fordham University**

**1972**

Bachelor of Arts, *Cum Laude*, with concentration in History and Economics.

***Professional Affiliations:***

Member: Risk Management Association (RMA), Turnaround Management Association (TMA) & American Bankruptcy Institute.

Admitted to State and Federal Bars of State of New York and State of New Jersey, United States Supreme Court, U.S. Tax Court, U.S. Court of Federal Claims and U.S Court of Military Appeals.

Certified to Mediation Panel of U.S. Bankruptcy Court for the Southern and Eastern District of New York and District of New Jersey. Mediator Panel, New Jersey Superior Court.

## **SCHEDULE 2**

### **MANAGING TRUSTEE'S** **FEE AND EXPENSE SCHEDULE**

The Managing Trustee shall be entitled to compensation for his services at his standard hourly rate of \$300.00 per hour. The Managing Trustee shall also be entitled to reimbursement for all usual out-of-pocket expenses including, without limitation, travel, long distance telephone calls, fax machine charges and postage. The Managing Trustee will keep records of time and expenses generated in connection with his services and will render a monthly statement of account. The statement of account will be available for review by the Plan Oversight Committee.

## **EXHIBIT B**

### **DELAWARE TRUSTEE COMPENSATION DISCLOSURE**

The Delaware Trustee shall be entitled to a one-time acceptance fee of \$2,500 due as soon as practicable following the Effective Date and an annual administration fee of \$2,500. In addition, the Delaware Trustee shall be entitled to reimbursement for legal fees and expenses, travel and other expenses incurred by it. In the event special administration attention is required due to unusual circumstances, the Delaware Trustee may charge an additional maintenance fee.

**EXHIBIT C**  
**FORM OF CERTIFICATE OF TRUST**  
CERTIFICATE OF TRUST  
OF  
SPIEGEL CREDITOR TRUST

THIS CERTIFICATE OF TRUST of SPIEGEL CREDITOR TRUST (the “*Trust*”), dated June 21, 2005, is being duly executed and filed by Wells Fargo Delaware Trust Company, a Delaware banking corporation, as Delaware Trustee, and James M. Gallagher, as Managing Trustee, to form a statutory trust under the Delaware Statutory Trust Act (12 Del. Code, § 3801 et seq.).

1. Name. The name of the statutory trust formed hereby is the Spiegel Creditor Trust.
  
2. Trustee. The name and business address of the trustee of the Trust with its principal place of business in the State of Delaware is:

Wells Fargo Delaware Trust Company  
919 N. Market Street, Suite 700  
Wilmington, DE 19801

IN WITNESS WHEREOF, the undersigned, being the trustees of the Trust, have executed this Certificate of Trust on the date first above written.

Wells Fargo Delaware Trust Company, not  
in its individual capacity but solely as  
Delaware Trustee

By: \_\_\_\_\_  
Name:  
Title:

James M. Gallagher, not in his individual  
capacity but solely as Managing Trustee

By: \_\_\_\_\_

## ANNEX 1

### RESERVED AMOUNTS FOR DISPUTED OR UNRESOLVED CLAIMS

Please note that if a Claim<sup>1</sup> that is set forth herein is the subject of a Stipulation and Order that is or becomes resolved by Final Order of the Bankruptcy Court prior to the Effective Date, or is the subject of an objection filed by the Debtors which is withdrawn by the Debtors prior to the Effective Date, such Claim is not a Disputed or Unresolved Claim and neither the Claim nor the reserve amount with respect to such Claim will be transferred to the Creditor Trust unless otherwise provided by the relevant Stipulation and Order.

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
FRONTIER INSURANCE COMPANY C/O ERNSTROM & DRESTE, LLP 2000 WINTON ROAD SOUTH BUILDING ONE, STE 300 ROCHESTER, NY 14618	2855	\$ 1,200,000.00	\$0.00
XL REINSURANCE AMERICA, INC. C/O ERNSTROM & DRETE, LLP 2000 WINTON ROAD SOUTH BUILDING ONE, STE 300 ROCHESTER, NY 14618	2856	\$ 1,200,000.00	\$0.00
CAROUSEL CENTER COMPANY, LP	4010	\$0.00	\$0.00
CROSSGATES MALL CO, FKA PYRAMID CROSS-	3996	\$0.00	\$17,435.23
CROSSGATES MALL CO, FKA PYRAMID CROSS-	3997	\$0.00	\$18,134.64
INDEPENDENCE CENTER, LLC	4002	\$0.00	\$21,617.93
LANESBOROUGH ENTERPRISES, LLC	4008	\$0.00	\$533,173.50
POUGHKEEPSIE GALLERIA COMPANY	4004	\$0.00	\$18,134.64
PYRAMID WALDEN COMPANY, L.P.	3988	\$0.00	\$18,134.63
EKLECCO, LLC	2789	\$0.00	\$337,281.92
TENNESSEE DEPT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202-0207	267	\$ 36,237.68	\$0.00
Canada Customs 1166 WEST PENDER STREET VANCOUVER, BC V6E 3H8 CANADA	3435	\$ 250,000.00	\$0.00
Florida dept of tax BANKRUPTCY SECTION POST OFFICE BOX 6668 TALLAHASSEE, FL 32314-6668	3744	\$ 15,611.64	\$0.00
NY state dept of taxation PO BOX 5300 ALBANY, NY 12205-0300	4223	\$ 790,593.16	\$0.00
NEW YORK STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	4236	\$ 70,785.15	\$0.00
U.S. SECURITIES & EXCHANGE COMMISSION 233 BROADWAY ATTN: BANKRUPTCY GROUP NEW YORK, NY 10279	1467	Undetermined	\$0.00
AMSTORE MASTERBUILDERS 540 DANFORTH ST. P.O. BOX 139 COOPERSVILLE, MI 49404	3373	\$197,169.58	\$197,169.58

<sup>1</sup>All capitalized terms not defined herein shall have the meaning ascribed to them in the Modified First Amended Joint Plan of Reorganization of Affiliated Debtors Pursuant to Chapter 11 of the Bankruptcy Code, filed with the Bankruptcy Court on May 23, 2005.

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
COLE SALES SOLUTIONS 9200 LARKSPUR LANE EDEN PRAIRIE, MN 55347	2341	\$2,500,000.00	\$2,500,000.00
CYCLE SOURCE GROUP, LLC C/O THE LAW OFCE OF JOSH JACOBSON, P.A. 120 SOUTH SIXTH STREET, SUITE 1515 MINNEAPOLIS, MN 55402	1774	\$500,000.00	\$500,000.00
HARTFORD FIRE INSURANCE COMPANY HARTFORD PLAZA - TOWER A T - 1-55 HARTFORD, CT 06115	81	\$2,633,237.00	\$2,633,237.00
SHUBERT, LANCE C/O ROGER W. JOHNSON 800 FIFTH AVENUE SUITE 4000 SEATTLE, WA 98104	3369	\$400,000.00	\$400,000.00
HUGHES, JANNETTE C/O ROGER W. JOHNSON 800 FIFTH AVENUE SUITE 4000 SEATTLE, WA 98104	3368	\$400,000.00	\$400,000.00
J. MARCEL DE MEXICO C/O ROGER W. JOHNSON 800 FIFTH AVENUE SUITE 4000 SEATTLE, WA 98104	3370	\$400,000.00	\$400,000.00
J. MARCEL ENTERPRISES OF YUMA, INC. C/O ROGER W. JOHNSON 800 FIFTH AVENUE SUITE 4000 SEATTLE, WA 98104	3366	\$400,000.00	\$400,000.00
J. MARCEL ENTERPRISES C/O ROGER W. JOHNSON 800 FIFTH AVENUE SUITE 4000 SEATTLE, WA 98104	3367	\$400,000.00	\$400,000.00
JPMORGAN SECURITIES, INC. 270 PARK AVENUE, 20TH FL ATTN: THOMAS MAHER, M.D. NEW YORK, NY 10017	2192	\$3,528,995.26	\$3,528,995.26
STARK EVENT TRADING, LTD. TRANSFEROR: MARKETMAX, INC. 3600 SOUTH LAKE DRIVE ST. FRANCIS, WI 53235	2077	\$1,053,824.26	\$1,053,824.26
STARK ASSET MANAGEMENT TRANSFEROR: CONTRACT DATASCAN INC 3600 SOUTH LAKE DRIVE ST. FRANCIS, WI 53235	1233	\$451,000.00	\$451,000.00
TERRANET INVESTMENTS PO BOX 2983 ATTN: RALPH EPSTEIN SAN ANSELMO, CA 94960	3160	\$284,515.80	\$284,515.80
JENNIFER NEIRA C/O HOROWITZ & RUBNOFF MARTIN HOROWITZ & STEPANIE ROBINOFF 1440 BROADWAY STE 607 OAKLAND, CA 94612-2026	2750	\$611,028.00	\$611,028.00
LIQUIDITY SOLUTIONS, INC. TRANSFEROR: CONDE NAST PUBLICATIONS ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	2391	\$345,672.80	\$345,672.80
TRILEGIANT CORPORATION, SUCCESSOR. JOSHUA W. COHEN, ESQ. C/O PEPE & HAZARD LLP 30 JELLIFF LANE SOUTHPORT, CT 06890-1436	2899	\$342,749.23	\$342,749.23
TRILEGIANT CORPORATION, SUCCESSOR. JOSHUA W. COHEN, ESQ. C/O PEPE & HAZARD LLP 30 JELLIFF LANE SOUTHPORT, CT 06890-1436	2898	\$122,432.59	\$122,432.59
TRILEGIANT CORPORATION, SUCCESSOR. JOSHUA W. COHEN, ESQ. C/O PEPE & HAZARD LLP 30 JELLIFF LANE SOUTHPORT, CT 06890-1436	2900	\$139,297.37	\$139,297.37

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
SPCP GROUP, L.L.C. TRANSFEROR: CMG EQUIPMENT, INC. 2 GREENWICH PLAZA ATTN: MICHAEL GATTO GREENWICH, CT 06830	2298	\$31,215.60	\$31,215.60
City Public Services	3746	\$ 3,025.37	-
ERDMANCZYK, LTD. JAMES ERDMANCZYK 123 SOUTH THIRD STREET #9 WARNER ROBINS, GA 31088	4312	\$16,365.59	\$16,365.59
JOHN A. BURKE MEDINA COUNTY TREASURER 144 N. BROADWAY MEDINA, OH 44256	4266	\$6,388.76	\$6,388.76
ERDMANCZYK, LTD. JAMES ERDMANCZYK 123 SOUTH THIRD STREET #9 WARNER ROBINS, GA 31088	4315	\$2,811.25	\$2,811.25
WASTE MANAGEMENT, INC. ATTN: JACQUOLYN E. MILLS 1001 FANNIN, STE. 4000 HOUSTON, TX 77002	3123	\$10,872.36	\$10,872.36
WASTE MGMT OF RST DISPOSAL, NORTHWEST, SPOKANE & SKAGIT C/O WASTE MGMT, INC. ATTN: JACQUOLYN E. MILLS 1001 FANNIN, SUITE 4000 HOUSTON, TX 77002	3139	\$1,765.47	\$1,765.47
2KS LLC PO BOX 2201 SAUSALITO, CA 94966	495	\$ 4,075.61	\$ 4,075.61
NORTH SOUND INDUSTRIES 15100 WOODINVILLE - REDMOND ROAD WOODINVILLE, WA 98072	485	\$ 10,046.03	\$ 10,046.03
QUENCH INC PO BOX 605 MOBERLY, MO 65270	4144	\$ 1,708.54	\$ 1,708.54
SINGLE SHOT MEDIA INC LONGACRE MASTER FUND, LTD., ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVE, 22ND FL NEW YORK, NY 10019	1007	\$ 25,633.28	\$ 25,633.28
JACQUELINE J. JOHNSON 10305 S. BENSLEY CHICAGO, IL 60617	4248	\$100,000.00	\$100,000.00
JUDY STUCCHIO C/O SILBERMAN & RHINE ATTN: MARTIN SILBERMAN 35 WORTH STREET NEW YORK, NY 10013	1706	\$37,500.00	\$37,500.00
BUREAU OF CUSTOMS & BORDER PROTECTION FKA U.S. CUSTOMS SERVICE 6026 LAKESIDE BOULEVARD P.O. BOX 68911 INDIANAPOLIS, IN 46268	1721	\$2,885.86	\$2,885.86
BUREAU OF CUSTOMS & BORDER PROTECTION FKA U.S. CUSTOMS SERVICE 6026 LAKESIDE BOULEVARD P.O. BOX 68911 INDIANAPOLIS, IN 46268	1725	\$7,084.73	\$7,084.73
CORRALES DESIGNS INC C/O BRIAN MEEGAN, ESQ. CHAYET, YOUNG MEEGAN & DAWSON LLC 425 S.CHERRY ST. DENVER, CO 80246	1247	\$23,671.80	\$23,671.80
Winwest	130	\$29,400.17	\$29,400.17
ACKERMAN, JERRY 743 WENNEKER ST. LOUIS, MO 63124	2523	\$ 350,000.00	\$ 50,000.00
CAIAFFA, ROBERT C/O LAW OFFICE OF GOULD & CIMINO ATTN: PETER R. BAIN, ESQ. 200 MADISON AVENUE NEW YORK, NY 10016	2378	\$ 5,000,000.00	\$0.00
LANNI, MICHAEL C/O COIA & LEPORE, LTD. ATTN: DAVID URSILLO, ESQ. 226 S. MAIN ST. PROVIDENCE, RI 02903	2535	UNDETERMINED	\$0.00
LE, VICTORIA P 8065 IRVING AVENUE NORTH BROOKLYN PARK, MN 55444	3527	\$ 24,000.00	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
LE, MICHAEL T. 8065 IRVING AVENUE NORTH BROOKLYN PARK, MN 55444	2273	\$ 44,497.68	\$0.00
LE, JULIA D. 8065 IRVING AVENUE NORTH BROOKLYN PARK, MN 55444	3528	\$ 23,500.00	\$0.00
LE, JENNIFER T. 8065 IRVING AVENUE NORTH BROOKLYN PARK, MN 55444	2274	\$ 29,355.80	\$0.00
BETTY LOU WEBB 1721 S.E. FOURTH AVENUE FORT LAUDERDALE, FL 33316	2372	\$25,000.00	\$25,000.00
CAROUSEL MANAGEMENT CO., INC. (HOME STORE) THE CLINTON EXCHANGE 4 CLINTON SQUARE SYRACUSE, NY 13202-1078	n/a	n/a	\$ 221,012.00
GREAT EASTERN MALL, L.P. (HOME STORE) ATTN: GENERAL COUNSEL 1265 SCOTTSVILLE ROAD ROCHESTER, NY 14624	n/a	n/a	\$ 185,402.00
BRADLEY FAIR (HOME STORE) WEIGAND-OMEGA MANAGEMENT, INC. 333 S. BROADWAY SUITE 105 WICHITA, KS 67202-4325	n/a	n/a	\$ 76,888.00
VILLAGE OF ROCHESTER HILLS (HOME STORE) MEADOWBROOK ASSOC., INC. 2690 CROOKS RD, SUITE 400 TROY, MI 48084	n/a	n/a	\$ 381,313.00
TAUBMAN CHERRY CREEK LTD PARTNERSHIP	n/a	n/a	\$ 867,363.00
BELLIS FAIR PARTNERS C/O MICHAEL CHIMITRIS, ESQ. 110 N WACKER DR CHICAGO, IL 60606	178600	\$13,183.50	\$13,183.50
CADILLAC FAIRVIEW CORPORATION, THE C/O THOMAS J. LEANSE, ESQ. KATTEN MUCHIN ZAVIS ROSENMAN 2029 CENTURY PARK EAST, STE 2600 LOS ANGELES, CA 90067	311300	\$1,206.37	\$1,206.37
CAROUSEL CENTER COMPANY, LP KEVIN M. NEWMAN, ESQ. MENTER, RUDIN & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	401300	\$2,908.35	\$2,908.35
CAROUSEL CENTER COMPANY, LP KEVIN M. NEWMAN, ESQ. MENTER, RUDIN & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	432400	\$331,518.12	\$331,518.12
COLUMBIA JOINT VENTURE BY CBL & ASSOCIATES MANAGEMENT, MANAGING AGENT GARY L RODDY, SENIOR DIR. OF COLLECTIONS CBL CTR, STE 500 2030 HAMILTON PL BLVD CHATTANOOGA, TN 37421- 6000	394300	\$100,003.52	\$100,003.52
CROSSGATES MALL CO, FKA PYRAMID CROSS GATES CO - KEVIN M. NEWMAN, ESQ. MENTER, RUDIN & TRIVELPIECE 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	399400	\$16,638.74	\$16,638.74
DEVELOPERS DIVERSIFIED REALTY DB SA VENTURES LP ATTN: ERIC C. COTTON, ASST. GEN COUNSEL PO BOX 931650 CLEVELAND, OH 44193	332500	\$7,586.84	\$7,586.84



CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
EKLECCO, L.L.C KEVIN M. NEWMAN, ESQ. MENTER, RUDIN, & TRIVELPIECE, P.C. 500 S. SALINA ST. SUITE 500 SYRACUSE, NY 13202	2	\$125,575.17	\$125,575.17
EKLECCO, LLC KEVIN M. NEWMAN, ESQ. MENTER, RUDIN & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	333800	\$1,116,789.60	\$1,116,789.60
FEDERAL REALTY INVESTMENT TRUST T/A FRIENDSHIP CENTER C/O DAVID POLLACK, BALLARD SPAHR ET AL 1735 MARKET STREET, 51ST FL PHILADELPHIA, PA 19103	288000	\$43,184.86	\$43,184.86
GCB HOLDINGS L.C. ATTN: TIMOTHY B FRITZEL 643 MASS. ST., STE. 300 PO BOX 906 LAWRENCE, DS 66044	396000	\$271,495.62	\$271,495.62
GRAND TRAVERSE MALL PARTNERS C/O MICHAEL CHIMITRIS, ESQ. 110 N WACKER DR CHICAGO, IL 60606	184100	\$4,494.03	\$4,494.03
GREENWOOD PARK MALL 1325/EDDBA// C/O SIMON PROPERTY GROUP ATTN: LEGAL COLLECTIONS 115 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	345100	\$4,373.84	\$4,373.84
INDEPENDENCE CENTER, LLC GATES CO - KEVIN M. NEWMAN, ESQ. MENTER, RUDIN & TRIVELPIECE 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	400100	\$2,251.44	\$2,251.44
KNICKERBOCKER PROP INC C/O MICHAEL CHIMITRIS, ESQ. 110 N WACKER DR CHICAGO, IL 60606	180700	\$344,147.74	\$344,147.74
MACERICH COMPANY, THE C/O THOMAS J. LEANSE, ESQ. KATTEN MUCHIN ZAVIS ROSENMAN 2029 CENTURY PARK EAST, STE 2600 LOS ANGELES, CA 90067	308800	\$498,301.73	\$498,301.73
MACERICH COMPANY, THE C/O THOMAS J. LEANSE, ESQ. KATTEN MUCHIN ZAVIS ROSENMAN 2029 CENTURY PARK EAST, STE 2600 LOS ANGELES, CA 90067	307800	\$1,194.12	\$1,194.12
MACERICH COMPANY, THE C/O THOMAS J. LEANSE, ESQ. KATTEN MUCHIN ZAVIS ROSENMAN 2029 CENTURY PARK EAST, STE 2600 LOS ANGELES, CA 90067	311200	\$404,773.99	\$404,773.99
MACERICH COMPANY, THE C/O THOMAS J. LEANSE, ESQ. KATTEN MUCHIN ZAVIS ROSENMAN 2029 CENTURY PARK EAST, SUITE 2600 LOS ANGELES, CA 90067	393000	\$283,401.06	\$283,401.06
MALL AT CHESTNUT HILL 7601/EDDBA// C/O SIMON PROPERTY GROUP ATTN: LEGAL COLLECTIONS 115 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	217600	\$51,759.89	\$51,759.89

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
MALL AT CHESTNUT HILL 7601/EDDBA// C/O SIMON PROPERTY GROUP ATTN: LEGAL COLLECTIONS 115 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	217500	\$29,642.77	\$29,642.77
NANUET MALL C/O SIMON PROPERTY GROUP ATTN: LEGAL COLLECTIONS 115 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	165900	\$658.87	\$658.87
OAKLAND MALL MERCH ASSOC 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	280400	\$16,085.05	\$16,085.05
OAKLAND MALL MERCH ASSOC 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	280500	\$873.64	\$873.64
PARKS AT ARLINGTON LP BY: GENERAL GROWTH MANAGEMENT INC. AGENT C/O MICHAEL CHIMITRIS, ESQ. 110 N WACKER DR CHICAGO, IL 60606	184500	\$909.79	\$909.79
POUGHKEEPSIE GALLERIA COMPANY KEVIN M. NEWMAN, ESQ. MENTER, RUDIN & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	400300	\$550.00	\$550.00
PRUDENTIAL INSURANCE CO OF AMERICA C/O THOMAS J. LEANSE, ESQ. KATTEN MUCHIN ZAVIS ROSEN MAN 2029 CENTURY PARK E, SUITE 2600 LOS ANGELES, CA 90067	315700	\$642,045.35	\$642,045.35
RICH-TAUBMAN ASSOCIATES 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	281100	\$618,444.45	\$618,444.45
RICH-TAUBMAN ASSOCIATES 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	281200	\$82.56	\$82.56
ROSS PARK MALL C/O SIMON PROPERTY GROUP ATTN: LEGAL COLLECTIONS 115 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	165300	\$100.00	\$100.00
SHOPCO 129 LIMITED PARTNERSHIP KEVIN M. NEWMAN, ESQ. MENTER, RUDIN, & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	427000	\$373,493.51	\$373,493.51
SHOPCO 129 LIMITED PARTNERSHIP KEVIN M. NEWMAN, ESQ. MENTER, RUDIN, & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	32000	\$373,493.51	\$373,493.51
SHOPCO 129 LIMITED PARTNERSHIP KEVIN M. NEWMAN, ESQ. MENTER, RUDIN, & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	427100	\$13,340.64	\$13,340.64
SHOPCO 129 LIMITED PARTNERSHIP KEVIN M. NEWMAN, ESQ. MENTER, RUDIN, & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	418000	\$1,816.58	\$1,816.58
SILVER CITY GALLERIA L.L.C. GENERAL GROWTH MGMT., INC. AGENT C/O MICHAEL CHIMITRIS, ESQ. 110 N. WACKER DRIVE CHICAGO, IL 60606	414700	\$322,540.65	\$322,540.65

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STRATFORD SQUARE L.P. BY GENERAL GROWTH MANAGEMENT, INC. C/O MICHAEL CHIMITRIS, ESQ. 110 N. WACKER DRIVE CHICAGO, IL 60606	414600	\$292,329.85	\$292,329.85
TERRANET INVESTMENTS PO BOX 2983 ATTN: RALPH EPSTEIN SAN ANSELMO, CA 94960	316000	\$284,515.80	\$284,515.80
TL-COLUMBUS ASSOCIATES LLC 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	279200	\$210,886.37	\$210,886.37
TL-COLUMBUS ASSOCIATES LLC 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	279300	\$8,766.64	\$8,766.64
URBAN RETAIL PROPERTIES C/O THOMAS J. LEANSE, ESQ. KATTEN MUCHIN ZAVIS ROSENMAN 2029 CENTURY PARK EAST, STE 2600 LOS ANGELES, CA 90067	311900	\$11,184.48	\$11,184.48
URBAN RETAIL PROPERTIES C/O THOMAS J. LEANSE, ESQ. KATTEN MUCHIN ZAVIS ROSENMAN 2029 CENTURY PARK EAST, STE 2600 LOS ANGELES, CA 90067	311600	\$14,391.92	\$14,391.92
SHOPCO 129 LIMITED PARTNERSHIP KEVIN M. NEWMAN, ESQ. MENTER, RUDIN, & TRIVELPIECE, P.C. 500 S. SALINA ST., SUITE 500 SYRACUSE, NY 13202	109	\$13,918.99	\$13,918.99
HOLYOKE MALL, LLC	3348	\$31,653.62	\$31,653.62
LC PORTLAND, LLC (Glimcher)	2740	\$33,118.69	\$33,118.69
EKLECCO, LLC	333700	\$180,551.43	\$0.00
LANESBOROUGH ENTERPRISES, LLC	400700	\$65,202.43	\$0.00
SANGERTOWN SQUARE, L.L.C.	398400	\$59,639.59	\$0.00
CROSSGATES MALL CO, FKA PYRAMID CROSS-	399800	\$0.00	\$0.00
CRYSTAL RUN COMPANY, L.P.	399300	\$0.00	\$0.00
HOLYOKE MALL CO, FKA HOLYOKE MALL LLC	400000	\$0.00	\$0.00
PYRAMID MALL OF ITHACA, LLC	399000	\$0.00	\$0.00
SALMON RUN SHOPPING CENTER, LLC	400600	\$0.00	\$0.00
SANGERTOWN SQUARE, L.L.C.	398500	\$0.00	\$0.00
CAROUSEL CENTER COMPANY, L.P.	425700	\$0.00	\$0.00
HOLYOKE MALL CO, FKA HOLYOKE MALL LLC	399900	\$25,098.47	\$0.00
RONALD A. KATZ LICENING TECHNOLOGY, LP MICHAEL S. KOGAN ERVING, COHEN & JESSUP LLP 9401 WILSHIRE BLVD., 9TH FLOOR BEVERLY HILLS, CA 90212- 2974	133	\$ 7,013,649.00	#REF!
RONALD A. KATZ LICENING TECHNOLOGY, LP MICHAEL S. KOGAN ERVING, COHEN & JESSUP LLP 9401 WILSHIRE BLVD., 9TH FLOOR BEVERLY HILLS, CA 90212- 2974	3876	\$ 7,013,649.00	\$ 2,000,000.00
OHIO DEPT OF DEVELOPMENT MICHELLE SUTTER ATTY GENERAL'S OFFICE, COLLECTIONS ENFMT 150 E GAY ST, 21ST FL COLUMBUS, OH 43215	4022	\$ 1,433,866.00	#REF!

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
OHIO DEPT OF DEVELOPMENT TAX CREDIT AUTHORITY - MICHELLE T. SUTTER, ASST. COLLECTIONS ENFORCEMENT 150 EAST GAY STREET, 21ST FLOOR COLUMBUS, OH 43215	4254	\$ 5,186,984.53	#REF!
OHIO BUREAU OF WORKERS COMPENSATION LAW SECTION BANKRUPTCY UNIT 30 W. SPRING ST. P.O. BOX 15567 COLUMBUS, OH 43215-0567	180	\$ 2,948,561.72	#REF!
WARNER STRATEGIC MARKETING ATTN: LAURIE A. MCCLUGGAGE, ESQ. 3400 W. OLIVE AVENUE BURBANK, CA 91505	886	\$ 123,222.00	#REF!
PROVELL 11100 WAYZATA BLVD SUITE 680 ATTN: BRAD BECKMAN MINNEAPOLIS, MN 55305	3304	\$ 411,113.36	#REF!
PROVELL 11100 WAYZATA BLVD SUITE 680 ATTN: BRAD BECKMAN MINNEAPOLIS, MN 55305	3303	\$ 178,920.00	#REF!
CPG PARTNERS, L.P. WARREN J MARTIN JR & BRETT S. MOORE ESQS PORZIO BROMBERG & NEWMAN, P.C. 100 SOUTHGATE PARKWAY MORRISTOWN, NJ 07962	3330	\$ 412,632.80	#REF!
CPG PARTNERS, L.P. WARREN J MARTIN JR & BRETT S. MOORE ESQS PORZIO BROMBERG & NEWMAN, P.C. 100 SOUTHGATE PARKWAY MORRISTOWN, NJ 07962	3331	\$ 948,194.40	#REF!
MEGAN KRIEMAN ATTN: MEGAN KRIEMAN 127 WEST 82ND ST, PH NEW YORK, NY 10024	2773	\$ 11,255.78	#REF!
PAT HILL INC 700 SOUTH BROADWAY SCOTTDALE, PA 15683	1418	\$ 23,100.00	#REF!
CMG EQUIPMENT, NOW KNOW AS GERBER LEGENDARY BLADES C/O DEBORAH L. THORNE 1 N WACKER DR, SUITE 4400 CHICAGO, IL 60606	4298	\$ 31,215.60	#REF!
LYNNHAVEN NORTH MALL ASSOC. P.O. DRAWER 2491 NORFOLK, VA 23501	2510	\$ 26,251.72	#REF!
GEORGE ITTNER 111 DULZURA DRIVE SANTA BARBARA, CA 93108	2624	\$ 90,000.00	#REF!
GENESSEE INVESTORS II, L.L.C. D/B/A GENESSEE VALLEY CENTER MARCIE R. GETELMAN, ESQ. 19501 BISCAYNE BLVD., SUITE 400 ADVENTURA, FL 33180	359400	\$ 265,772.76	#REF!
SUNRISE MALL ASSOCIATES TRANSFEROR: SUNRISE MALL ASSOCIATES ONE UNIVERSITY PLAZA, SUITE 518 HACKENSACK, NJ 07601	290100	\$ 395,078.18	#REF!
WRIGHT, VALERIE 28 S. 50TH AVE BELLWOOD, IL 60104	1397	\$ 21,000.00	#REF!
RAYMOND RIVERA-RICE C/O PUFF & COCKERILL, L.L.C. 122 DELAWARE STREET PO BOX 684	1451	\$ 7,500.00	#REF!
Marvin Ellis	4233	\$ 500,000.00	#REF!

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
CHARLES COUNTY, MARYLAND C/O MEYERS, ROBBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE STE 400 RIVERDALE, MD 20737	3905	\$ -	
AMAZON.COM PAYMENTS, INC JOHN S. KAPLAN, ESQ. PERKINS COIE LLP 1201 3RD AVENUE, STE 4800 SEATTLE, WA 98101-3099	3364	\$ 53,207.13	#REF!
RONALD A. KATZ LICENING TECHNOLOGY, LP MICHAEL S. KOGAN ERVING, COHEN & JESSUP LLP 9401 WILSHIRE BLVD., 9TH FLOOR BEVERLY HILLS, CA 90212- 2974	3877	\$622,981.31	\$0.00
LEDERRER	2378	\$10,500,000.00	\$0.00
WINWEST POST LLC 66 FIELD POINT ROAD GREENWICH, CT 06830	4317	\$ 1,038,806.59	\$ 670,802.00
JEANETTE LOUTHAN ET AL ANTICOUNI & ASSOC. BRUCE ANTICOUNI & HEATHER A. QUEST 23 EAST DE LA GUERA STREET SANTA BARBARA, CA 93101	4243	\$ 2,500,000.00	\$ 1,500,000.00
REMPERT, LINDA MOORE-GIBBS, ESQ. U.S. EEOC, 500 W. MADISON, STE 2800 CHICAGO, IL 60661	2238	\$ 10,000.00	\$ 5,000.00
BURLESON, MARILYN PAMELA MOORE-GIBBS, ESQ. U.S. EEOC 500 W. MADISON, STE 2800 CHICAGO, IL 60661	2237	\$ 10,000.00	\$ 2,000.00
RAS BUILDERS, INC. PEARSON HOROWITZ POSKUS BURNETT 1775 SHERMAN ST., 3100 DENVER, CO 802031100	2751	\$ 379,218.45	\$ 135,218.06
EATONTOWN MONMOUTH MALL LLC C/O VORNADO REALTY LP 210 ROUTE 4 EAST ATTN: MEI CHENG PARAMUS, NJ 07652	397900	\$ 285,836.06	\$ 283,592.75
STATE OF OHIO DEPT OF REVENUE 30 E BROAD ST COLUMBUS, OH 43215	1587	\$ 119.53	\$ 21.00
STATE OF OHIO DEPT OF REVENUE 30 E BROAD ST COLUMBUS, OH 43215	1588	\$ 11,621.22	\$ 87.22
STATE OF OHIO DEPT OF REVENUE 30 E BROAD ST COLUMBUS, OH 43215	1590	\$ 3,025.62	\$0.00
BANKRUPTCY ESTATE OF REBECCA GORDON C/O BRUCE P. KRIEGMAN, TRUSTEE 600 UNIVERSITY STREET, SUITE 2100 SEATTLE, WA 98101	2338	\$ 504,006.22	\$ 100,000.00
SEETA ALI C/O JAGTOO & JAGTOO 216-8130 SHEPPARD AVE EAST TORONTO, ON M1B 3W3 CANADA	2525	\$ 59,830.00	\$ 20,000.00
NEXT MODEL MANAGEMENT ATTN: MILIE PELLET 23 WATTS STREET NEW YORK, NY 10012	1904	\$ 998,535.01	\$ 506,035.00
SEYNHAEVE, INGRID C/O MARK J. LAWLESS, ESQ. 500 5TH AVE, SUITE 1650 NEW YORK, NY 10110	1731	\$ 220,000.00	\$ 164,900.00
MELISSA WHITTAKER 42 CANON ST APT #5 SAINT JOHN nb E2K 3J6 CANADA	2722	\$17,763.53	\$5,000.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
FRED CASSIDY C/O JOHN TAUSSIG III 1919 14TH STREET, #803 BOULDER, CO 80302	4234	\$ 500,000.00	\$ 5,000.00
MARION WARD DAVIS ANDREW GARBER, ATTORNEY GORBERG, GORBERG & ZUBER 1234 MARKET STREET, #2040 PHILADELPHIA, PA 19107	4251	\$ 250,000.00	\$ 10,000.00
CITY OF NEWPORT NEWS, VIRGINIA CITY ATTORNEY'S OFFICE 2400 WASHINGTON AVENUE NEWPORT NEWS, VA 23607	306	\$ 138,154.39	\$ 83,217.51
EXEL INC. MARTIN T. BORATYN, ESQ. C/O EXEL DIRECT INC. 1911 WILLIAMS DR OXNARD, CA 93036	3846	\$ 205,129.60	\$ 174,038.00
ZURICH - AMERICAN INSURANCE CO A/K/A AMERICAN GUARANTEE & LIABILITY CO. 1400 AMERICAN LAKE ATTN: MARY PERLICK SCHAUMBURG, IL 60196	96	UNLIQUIDATED	\$0.00
ZURICH - AMERICAN INSURANCE CO. INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	93	UNDETERMINED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	244	UNLIQUIDATED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	245	UNLIQUIDATED	\$0.00
ZURICH AMERICAN INSURANCE COMPANY 1105 WELLINGTON ROAD SOUTH UNIT 61 LONDON, ON N6E 1V4 CANADA	94	UNLIQUIDATED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	256	UNLIQUIDATED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	258	UNLIQUIDATED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	259	UNLIQUIDATED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	92	UNLIQUIDATED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	253	UNLIQUIDATED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	90	UNLIQUIDATED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS. CO. AKA AMERICAN GUARANTEE & LIABILITY CO. ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	89	UNLIQUIDATED	\$0.00
LONDON HYDRO ELECTRIC COMMISSION FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3750	DISPUTED	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	4154	\$ 75,204.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	1349	\$ 42,927.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	1348	\$ 42,927.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	1347	\$ 42,927.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	1341	\$ 42,927.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	87	\$ 42,927.00	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	4149	\$ 75,204.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	1345	\$ 42,927.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	1343	\$ 42,927.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	4151	\$ 75,204.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	1346	\$ 42,927.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	1342	\$ 42,927.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	4153	\$ 75,204.00	\$0.00
ZURICH NORTH AMERICA AKA ZURICH AMERICAN INS CO AKA AMERICAN GUARANTEE & LIABILITY CO, ATTN: MARY PERLICK 1400 AMERICAN LAKE SCHAUMBURG, IL 60196	4152	\$ 75,204.00	\$0.00
STATE OF IL - F&D OF MD C/O ZURICH COMMERCIAL SURETY CLAIMS 3910 KESWICK RD 5TH FLOOR ATTN: DENNIS HAYDEN BALTIMORE, MD 21211	3763	\$ 325,000.00	\$0.00
WESTSTAR ENERGY/KANSAS GAS SERVICE BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS ATTN: DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3759	\$ 13,785.00	\$0.00
STATE OF ILLINOIS, THE BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3766	\$ 325,000.00	\$0.00



CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
DEPARTMENT OF TREASURY, US CUSTOMS SVC BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS 3910 KESWICK RD 5TH FLOOR ATTN: DENNIS HAYDEN BALTIMORE, MD 21211	3760	\$ 7,500,000.00	\$0.00
STATE OF NEW YORK, THE BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS ATTN: DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3758	\$ 16,000.00	\$0.00
STATE OF ILLINOIS, THE BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3764	\$ 325,000.00	\$0.00
DEPARTMENT OF TREASURY, US CUSTOMS SVC BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3761	\$ 7,500,000.00	\$0.00
DISTRICT OF COLUMBIA, THE BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3754	\$ 25,000.00	\$0.00
FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS ATTN: DENNIS HAYDEN 3910 KESWICK ROAD, 5TH FLOOR BALTIMORE, MD 21211	3031	\$ 790,500.00	\$0.00
FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS ATTN: DENNIS HAYDEN 3910 KESWICK ROAD, 5TH FLOOR BALTIMORE, MD 21211	3032	\$ 460,000.00	\$0.00
FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS ATTN: DENNIS HAYDEN 3910 KESWICK ROAD, 5TH FLOOR BALTIMORE, MD 21211	3033	\$ 7,516,000.00	\$0.00
FLORIDA POWER LIGHT COMPANY BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS ATTN: DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3757	\$ 1,120.00	\$0.00
KANSAS CITY BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3749	\$ 1,000.00	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
KNOXVILLE UTILITIES BOARD, THE BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN, 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3756	\$ 800.00	\$0.00
SEVIER COUNTY ELECTRIC SYSTEM BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3753	\$ 4,000.00	\$0.00
STATE OF ILLINOIS, THE BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3765	\$ 325,000.00	\$0.00
STATE OF WA, DEPT. OF LABOR & INDUSTRIES BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3752	\$ 460,000.00	\$0.00
TAMPA ELECTRIC COMPANY BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3755	\$ 6,200.00	\$0.00
TENNESSEE DEPARTMENT OF REVENUE BY FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3751	\$ 38,592.53	\$0.00
MINISTER OF NATIONAL REVENUE OF CANADA FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS DENNIS HAYDEN 3910 KESWICK RD, 5TH FLR BALTIMORE, MD 21211	3762	\$ 500,000.00	\$0.00
FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS 3910 KESWICK ROAD, 5TH FLOOR ATTN: DENNIS HAYDEN BALTIMORE, MD 21211	3028	\$ 13,785.00	\$0.00
FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS ATTN: DENNIS HAYDEN 3910 KESWICK ROAD, 5TH FLOOR BALTIMORE, MD 21211	3029	\$ 9,169,233.00	\$0.00
FIDELITY & DEPOSIT CO. OF MARYLAND C/O ZURICH COMMERCIAL SURETY CLAIMS ATTN: DENNIS HAYDEN 3910 KESWICK ROAD, 5TH FLOOR BALTIMORE, MD 21211	3030	\$ 85,913.00	\$0.00
ACEVEDO GUERRA, BIANCA 1028 HOLLINGSWOOD AVE NAPERVILLE, IL 60564	3403	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
ALBRECHT, ELVERA 1170 GLEN LANE HOFFMAN ESTAT, IL 60195	3012	UNDETERMINED	\$0.00
ANDERSON, MARILYN 6705 S TUDOR DR APT 05 WESTMONT, IL 60559	3285	UNDETERMINED	\$0.00
ATKINS, JEANINE 5652 S PARKSIDE CHICAGO, IL 60638	2231	UNDETERMINED	\$0.00
BATTLE, SHIRLEY 8746 S PRINCETON CHICAGO, IL 60620	2404	UNDETERMINED	\$0.00
BIANCHI, GEORGE 6 S 143 CANTERBURY NAPERVILLE, IL 60540	431	UNDETERMINED	\$0.00
BYRAM, JAN 520 W. MURAN #616 CHICAGO, IL 60610	3425	UNDETERMINED	\$0.00
CONROY, MARIE 10221 S KOMENSKY OAK LAWN, IL 60453	3283	UNDETERMINED	\$0.00
CURETON, VICKIE D. BOX 2306 COUNTRY CLUB HILLS, IL 60478	3017	\$ 5,000.00	\$0.00
DERVIN, ELSIE 516 N 12TH STREET WEST COLUMBIA, SC 29169	2191	\$ 378.69	\$0.00
FRANTZ, LORRAINE P.O. BOX 669 DE MOTTE, IN 46310	2410	\$ 320.72	\$0.00
GRENDA, IRENE 19238 OAKWOOD LANSING, IL 60438	3670	UNDETERMINED	\$0.00
HARRIS, GLADYS 1046 ASHRIDGE LN UNIVERSITY PK, IL 60466	2972	\$ 448.07	\$0.00
HILL, BESSIE 8536 S. PEORIA ST CHICAGO, IL 60620	3502	UNDETERMINED	\$0.00
JENKINS, MARY 10637 S CHAMPLAIN AVE CHICAGO, IL 60628	2402	UNDETERMINED	\$0.00
KHIANI, MADHU A 1001 OAKWOOD DR WESTMONT, IL 60559	3520	UNDETERMINED	\$0.00
KURUCAR, ERNEST 923 S ARDMORE VILLA PARK, IL 60181	2183	UNDETERMINED	\$0.00
LANE, CORABELLE 435 E BROMLEY TUCSON, AZ 85704	3428	UNDETERMINED	\$0.00
LARA, TERESA 2950 S CANAL ST CHICAGO, IL 60616	2926	\$ 465.05	\$0.00
LAVETTE, STARLING 1909 S 16TH AVE BROADVIEW, IL 60155	2520	\$ 4,302.37	\$0.00
LAWSON, JOYCE A. 15328 CHICAGO RD DOLTON, IL 60419	436	UNDETERMINED	\$0.00
LEONARD BROWN 1004 MONROE DRIVE WARWICK, PA 18974	3575	UNDETERMINED	\$0.00
LEWANDOWSKI, HELEN 3870 SHORELINE DR HANOVER PARK, IL 60103- 6135	2232	UNDETERMINED	\$0.00
MANZO, CAROL 46 KINGS COURT WESTCHESTER, IL 60154	3604	\$ 215.00	\$0.00
MARSZALEK, WANDA 5143 S KENNETH CHICAGO, IL 60632	2961	UNDETERMINED	\$0.00
MARY FLORRIE PHILLIPS 3320 W POLK ST CHICAGO, IL 60624	2698	UNDETERMINED	\$0.00
MCGEE, GITA E 4117 MUNSON ROAD LA FARGE, WI 54639	2331	UNDETERMINED	\$0.00
ROGERS, ALFREDA 12525 S HONORE CALUMET PARK, IL 60827	2700	UNDETERMINED	\$0.00
RUSSELL, DOROTHY 15309 WILSHIRE DRIVE ORLAND PARK, IL 60462	439	UNDETERMINED	\$0.00
SIMMONS, MARY 2221 SUMMERDALE DR BROADVIEW, IL 60155-4615	3431	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
SIMMONS, MARY 2221 SUMMERDALE DR BROADVIEW, IL 60155-4615	3679	UNDETERMINED	\$0.00
THAMES, PEARL 16359 S CALIFORNIA MARKHAM, IL 60426	3282	\$ 360.73	\$0.00
THOMAS, SHIRLEY A 3508 S MOZART CHICAGO, IL 60632	2537	\$ 73.53	\$0.00
WILBORN, MARY 7711 S HOYNE AVE CHICAGO, IL 60620	3418	\$ 834.00	\$0.00
WINFIELD, JAMES 2251 W 72 ST CHICAGO, IL 60636	3681	UNDETERMINED	\$0.00
ABBOTT, CARLTON 10334 S GREEN ST CHICAGO, IL 60643	573	UNDETERMINED	\$0.00
ALLENE WRIGHT 12856 S GREEN ST CHICAGO, IL 60643	716	UNDETERMINED	\$0.00
AMAROSA, ANN 2409 PHEASANT ST WOODRIDGE, IL 60517	903	\$ 341.50	\$0.00
ANGELINE SVEC 6623 S. KOMENSKY CHICAGO, IL 60629	1012	UNDETERMINED	\$0.00
ANNA DILLON 4714 W 87TH PLACE #1 HOMETOWN, IL 60456	816	\$ 232.19	\$0.00
ANNABEL TURNER 8249 S EBERHART APT 2E CHICAGO, IL 60619	648	UNDETERMINED	\$0.00
ANNIE MADDOX 728 E 84TH PL APT 2S CHICAGO, IL 60619	3624	UNDETERMINED	\$0.00
ANNIE R DELRIO 7402 S KENWOOD 1 CHICAGO, IL 60619	3190	UNDETERMINED	\$0.00
BANDERA, ANN 3006 S NORMAL AVE CHICAGO, IL 60616	792	UNDETERMINED	\$0.00
BARBA, IRENE IRENE G BARBA 1725 35TH ST APT 2254 OAK BROOK, IL 605239153	3544	UNDETERMINED	\$0.00
BARBARA A HARRIS 8129 S DAMEN CHICAGO, IL 60620	2652	UNDETERMINED	\$0.00
BERRYHILL, LINDA 2520 SO 14TH AVE BROADVIEW, IL 60155	1534	UNDETERMINED	\$0.00
BERTHA GRIFFIN 9145 S HALSTED CHICAGO, IL 60620	3633	UNDETERMINED	\$0.00
BETTY TUCKER 1011 S 14 AVE MAYWOOD, IL 60153	3577	\$ 503.53	\$0.00
BLACK-CARTWRIGHT, TANYA 20544 BLUESTEM PKWY LYNWOOD, IL 60411	1475	UNDETERMINED	\$0.00
BLANTON, FRANCES E 2900 MAPLE AVE 24D DOWNERS GROVE, IL 60515	1305	UNDETERMINED	\$0.00
BRANCA, JOAN 3551 GAUL ST PHILADELPHIA, PA 19134	1221	\$ 200.00	\$0.00
BREWER, ESTHER 12343 SO LINCOLN CALUMET PARK, IL 60643	3621	UNDETERMINED	\$0.00
BROWN, DONALD R. 6511 S. FAIRFIELD CHICAGO, IL 60629	2963	UNDETERMINED	\$0.00
BROWN, ELGENIA 511 S. FAIRFIELD CHICAGO, IL 60629	2962	UNDETERMINED	\$0.00
BROWN, LEONARD 1004 MONROE DRIVE WARWICK, PA 18974	3574	UNDETERMINED	\$0.00
BROWN, NANCY 1615 E WASHINGTON LN PHILADELPHIA, PA 19138	973	UNDETERMINED	\$0.00
BROWN, WILLIE 517 W WALNUT ST C/O SANDRA TEAGUE BRINKLEY, AR 72021	1767	\$ 225.56	\$0.00
BURR, LULA 8422 S LUELLA CHICAGO, IL 60617	3623	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
CANGELOSI, GLORIA 702 HUNTINGTON LANE SCHAUMBERG, IL 60193	478	UNDETERMINED	\$0.00
CARDONA, FELIX 5410 S NORMANDY CHICAGO, IL 60638	717	UNDETERMINED	\$0.00
CARL PIKULA 540 WALKER DRIVE BOLINGBROOK, IL 60440	940	UNDETERMINED	\$0.00
CARTER, VALERIE 16600 S. PATRICIA AV TINLEY PARK, IL 60477	2012	UNDETERMINED	\$0.00
CASSIDY-KEITH, EILEEN UNIT 3D 6331 PINE RIDGE CT TINLEY PARK, IL 60477	2588	UNDETERMINED	\$0.00
CATHERINE BROWN 2812 MERSEY LANE APT B LANSING, MI 48911	1129	\$ 285.48	\$0.00
CLANTON, NEVA 215 SENECA WAY BOLINGBROOK, IL 60439	706	UNDETERMINED	\$0.00
COFFEY, ESTHER 359 E 73RD ST CHICAGO, IL 60619	740	UNDETERMINED	\$0.00
COLE, CLARA 7447 S WABASH AVE CHICAGO, IL 60619	920	UNDETERMINED	\$0.00
COLLINS, JOHN 17399 SW CODY ST ALOHA, OR 97007	2849	\$ 4,600.00	\$0.00
COSTELLO, MARY 3905 W 123RD ST., 203B ALSIP, IL 60803	3779	UNDETERMINED	\$0.00
COTY, EUGENE 9605 S LOWE CHICAGO, IL 60628	2025	UNDETERMINED	\$0.00
COWANS, JESSE 264 DOGWOOD C-7 PARK FOREST, IL 60466-1823	1512	UNDETERMINED	\$0.00
CROCKLING, LILLIE 12912 S WALLACE ST CHICAGO, IL 60628	2982	UNDETERMINED	\$0.00
CROUTHER, CHARLEY A 125 MIDDLEBROOK DR FAYETTEVILLE, GA 30215	3244	UNDETERMINED	\$0.00
DALE, VIVIAN 12600 S HARVARD CHICAGO, IL 60628	1411	\$ 230.00	\$0.00
DANIELLE LLEWELLYN 10715 W 128TH TER OVERLAND PARK, KS 66213	1515	UNDETERMINED	\$0.00
DAVIS, SYLVESTER 154 DAVIS RD SHAW, MS 38773	1563	\$ 393.34	\$0.00
DEBORAH CLEAL 1160 E CHICAGO NAPERVILLE, IL 60540	838	UNDETERMINED	\$0.00
DEBORAH MEANS 6344 S THROOP ST CHICAGO, IL 60636	2596	\$ 1,098.00	\$0.00
DIANE HUNEKE 654 MAPLE TRAIL BOLINGBROOK, IL 60490	3255	UNDETERMINED	\$0.00
DILLMAN, SANDRA 8229 45TH STREET LYONS, IL 60534	1200	UNDETERMINED	\$0.00
DONATO, LENA 3240 S CANAL CHICAGO, IL 60616	2601	\$ 440.85	\$0.00
DOROTHY BLACK 2837 E 76TH PLACE CHICAGO, IL 60649	3634	UNDETERMINED	\$0.00
DOTSON, NANCY 1754 E 83RD STREET CHICAGO, IL 60617	1936	UNDETERMINED	\$0.00
DOWLER, JAMES 227 LAFAYETTE WOODDALE, IL 60191	751	UNDETERMINED	\$0.00
EDELTRAUT APIQUIAN 729 HOLLINS LANE ROMEDEVILLE, IL 60446	1951	UNDETERMINED	\$0.00
EDNA SMITH 6110 S ASHLAND CHICAGO, IL 60636	3195	UNDETERMINED	\$0.00
EILEEN CASSIDY-KEITH UNIT 3D 6331 PINE RIDGE CT TINLEY PARK, IL 60477	3565	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
ELIAS MUGANDA 3300 W MAYPOLE CHICAGO, IL 60624	2608	\$ 288.00	\$0.00
ERNEST KURUCAR 923 S ARDMORE VILLA PARK, IL 60181	3256	UNDETERMINED	\$0.00
ESTHER BREWER 12343 SO LINCOLN CALUMET PARK, IL 60643	3622	UNDETERMINED	\$0.00
EVA N LABNO 5400 SP AVERS CHICAGO, IL 60632	3593	UNDETERMINED	\$0.00
FIELDS, BERNICE 5429 W HARRISON ST CHICAGO, IL 60644	2600	UNDETERMINED	\$0.00
FINER, CLARE 1135 RAYMOND AVE LAGRANGE, IL 60526	1075	\$ 4,791.66	\$0.00
FLYNN, HELEN 11735 SW BURNETT LN BEAVERTON, OR 97008	1986	UNDETERMINED	\$0.00
FRANCIS GILLIGAN 9101 BARBERRY LN HICKORY HLS, IL 60457	1503	\$ 47.51	\$0.00
FRANK WILUS 4301 CONVENT LN PHILADELPHIA, PA 19114	919	\$ 4,460.92	\$0.00
GEE, LOIS 5457 S ELLIS AVE #1 CHICAGO, IL 60615	3585	UNDETERMINED	\$0.00
GEORGIANN SUGGS WILSON 4725 ADAMS ST GARY, IN 46408	490	UNDETERMINED	\$0.00
GONZALES, SHARON 3257 SO. RACINE CHICAGO, IL 60608	3421	UNDETERMINED	\$0.00
GONZALES, THOMAS 3257 S RACINE CHICAGO, IL 60608	3419	UNDETERMINED	\$0.00
GREENE, ARTHARINE 9425 S LONGWOOD DR CHICAGO, IL 60620	2578	UNDETERMINED	\$0.00
GRZENIA, JEANETTE 7704 RICHENS DR DUBLIN, OH 43017	3614	UNDETERMINED	\$0.00
GUY, ELIZABETH 8314 S JUSTINE ST CHICAGO, IL 60620	2571	UNDETERMINED	\$0.00
HALL, RUTHIE 8302 S JUSTNE CHICAGO, IL 60620	2277	UNDETERMINED	\$0.00
HARDY, ELAINE 7612 W 157TH STREET ORLAND PARK, IL 60462	1354	\$ 263.94	\$0.00
HARRIS, MARY 737 N CENTRAL CHICAGO, IL 60644	3430	\$ 452.29	\$0.00
HARRISON, ROSEMARIE 121 DELMAR DR BOLINGBROOK, IL 60440	1083	UNDETERMINED	\$0.00
HASKINS, ANN 8536 S CALUMET CHICAGO, IL 60619	1757	UNDETERMINED	\$0.00
HAZEL HURT 4935 W MONROE CHICAGO, IL 60644	3655	UNDETERMINED	\$0.00
HEARD, JANICE 2120 S 22ND AVE BROADVIEW, IL 60153	3642	UNDETERMINED	\$0.00
HELEN RANDLE 2936 LAURA LN LITHIA SPRINGS, GA 30122	1861	\$ 155,952.72	\$0.00
HOLIFIELD, EARLINE 3612 BRIAR LANE HAZELCREST, IL 60429	3402	\$ 412.68	\$0.00
HOLYFIELD, KENNETH 6339 S ADA 2 FL CHICAGO, IL 60636	1981	UNDETERMINED	\$0.00
HOWARD, BRENDA 10754 S CALUMET CHICAGO, IL 60628	1955	UNDETERMINED	\$0.00
IRENE WISNIEWSKI 1037 PALMER C/O MARK KOMINKIEWIOZ DOWNERS GROVE, IL 60516	1285	UNDETERMINED	\$0.00
JANET LACKMAN 465 SPRINGFIELD DR SOUTHAMPTON, PA 18966-3601	1538	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
JANICE HEARD 2120 S 22ND AVE BROADVIEW, IL 60153	3643	UNDETERMINED	\$0.00
JEANINE ATKINS 5652 S PARKSIDE CHICAGO, IL 60638	3628	UNDETERMINED	\$0.00
JESKE, RUBY 4501 BLANCHAN BROOKFIELD, IL 60513	1479	UNDETERMINED	\$0.00
JOHN MCCLOSKEY 8909 W 24TH STREET NORTH RIVERSIDE, IL 60546	1614	\$ 282.98	\$0.00
JOHN REDMOND 2321 S 19TH AVE BROADVIEW, IL 60153	669	UNDETERMINED	\$0.00
JOHN ZUMBROEGEL 4902 W BETHANY HOME RD #44 GLENDALE, AZ 85301	1492	UNDETERMINED	\$0.00
JOHNSON, AUDREY 11643 S ADA ST CHICAGO, IL 60643	2615	UNDETERMINED	\$0.00
JOHNSON, ROYAL PO BOX 156 HAZEL CREST, IL 60429	2614	UNDETERMINED	\$0.00
JOSEPHINE LOJEK 15142 SUNSET RIDGE ORLAND PARK, IL 60462	1865	UNDETERMINED	\$0.00
JUDITH COONS # 506 2 N STOLP AURORA, IL 60506	1612	UNDETERMINED	\$0.00
KADLEC, STELLA 1238 S STONE AVE LA GRANGE, IL 60525	2651	UNDETERMINED	\$0.00
KHIANI, MADHU A 1001 OAKWOOD DR WESTMONT, IL 60559	3576	UNDETERMINED	\$0.00
KONOW, EILEEN 16706 S RICHARDS DR TINLEY PARK, IL 60477	995	\$ 463.28	\$0.00
KURCZAK, AUDREY A 2820 W 85TH STREET CHICAGO, IL 60652	3778	UNDETERMINED	\$0.00
LAVATOR BENSON C/O MICHAEL C. MOODY O'ROUKE MCCLOSKEY & MOODY 161 N CLARK STREET SUITE 2230 CHICAGO, IL 60601	3329	UNDETERMINED	\$0.00
LEE, DOROTHY 669 CHAPPELL CALUMET CITY, IL 60409	1519	\$ 378.00	\$0.00
LEWIS, FRANCES L. 10153 SO CALHOUN AVE CHICAGO, IL 60617	1552	UNDETERMINED	\$0.00
LILLIAN KUDLATY APT 322 17400 S KEDZIE HAZELCREST, IL 60429	1115	UNDETERMINED	\$0.00
LOHN, HEIDE 3204 HYDE PARK COURT FREEHOLD, NJ 07728	1126	UNDETERMINED	\$0.00
LOIS GEE 5457 S ELLIS AVE #1 CHICAGO, IL 60615	3584	UNDETERMINED	\$0.00
LOLLIE LARRY 16641 KENWOOD SOUTH HOLLAND, IL 60473	3617	UNDETERMINED	\$0.00
LORETTA LUCAS 12252 S MAY ST CHICAGO, IL 60643	1978	UNDETERMINED	\$0.00
LOUIS KINA 5254 S SPRINGFIELD CHICAGO, IL 60632	2626	\$ 493.90	\$0.00
LOUISE FERRELL 515 W 115TH STREET CHICAGO, IL 60628	1615	UNDETERMINED	\$0.00
LUCILLE WILLIAMS 1005 FOXWORTH BLVD LOMBARD, IL 60148	3653	UNDETERMINED	\$0.00
LYLES, HENNIE 6651 S ELLIS CHICAGO, IL 60637	3297	UNDETERMINED	\$0.00
MABLELEAN SMITH 8746 S PEORIA ST CHICAGO, IL 60620	3641	UNDETERMINED	\$0.00
MADDOX, ANNIE 728 E 84TH PL. APT 2S CHICAGO, IL 60619	3627	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
MAGGIE ATKINS 9512 S VANDERPOOL CHICAGO, IL 60643	2657	\$ 2,996.88	\$0.00
MAHARDA MAFFEI 3159 S WELLS ST CHICAGO, IL 60616	1961	UNDETERMINED	\$0.00
MALCOLM SIMMONS 2221 SUMMERDALE DRIVE BROADVIEW, IL 60153	2605	UNDETERMINED	\$0.00
MALLET, VERNICE 68 W 144TH STREET RIVERDALE, IL 60627	1335	UNDETERMINED	\$0.00
MANUEL MELENDEZ 1236 FRANFORD DR. BRANDON, FL 33511	1617	UNDETERMINED	\$0.00
MARIAN LARSON 51 CHESTERFIELD CT BURR RIDGE, IL 60527	1523	\$ 48.12	\$0.00
MARION SCHIMICK 17300 BRIAR DR TINLEY PARK, IL 60477-5401	2663	UNDETERMINED	\$0.00
MARKHAM, CATI 13 SONORA RD MONTGOMERY, IL 60538	1753	UNDETERMINED	\$0.00
MARKS, BETTY 3613 CANBY DR. PHILADELPHIA, PA 19154	1119	UNDETERMINED	\$0.00
MARY SIMPSON 1630 S 16 AVE MAYWOOD, IL 60153	1543	UNDETERMINED	\$0.00
MARY, KARAWETZ 23W014 ARMITAGE AVE GLEN ELLYN, IL 60137	1366	\$0.00	\$0.00
MCCULLUM JR, LUTHER 6121 S HONORE ST CHICAGO, IL 60636	1193	UNDETERMINED	\$0.00
MEYER, VIOLET 3639 S WOOD ST CHICAGO, IL 60609	2593	\$ 59.50	\$0.00
MILLER, PEGGY 19001 CYPRESS AVE COUNTRY CLUB HILLS, IL 60477	2598	UNDETERMINED	\$0.00
NEVA CLANTON 215 SENECA WAY BOLINGBROOK, IL 60439	1181	UNDETERMINED	\$0.00
PACZKOWSKI, LORRAINE 6155 W 55TH STREET CHICAGO, IL 60638	1914	UNDETERMINED	\$0.00
PALOMBI, MARYELLEN UNIT C 7275 WILLOW WAY LN WILLOWBROOK, IL 60527	3713	UNDETERMINED	\$0.00
PANOZZO, CATHERINE 11639 S MEADOWLANE DR MERRIONETTE PARK, IL 60803-5884	1577	UNDETERMINED	\$0.00
PARRISH, CLARA 11619 S BISHOP CHICAGO, IL 60643	624	UNDETERMINED	\$0.00
PAWLICKI, ANNE 10809 S LACROSSE OAK LAWN, IL 60453	998	UNDETERMINED	\$0.00
PAYTON, VEOLA 8412 S LUELLA AVE CHICAGO, IL 60617	3248	UNDETERMINED	\$0.00
PEGGY MILLER 19001 CYPRESS AVE COUNTRY CLUB HILLS, IL 60477	3596	UNDETERMINED	\$0.00
PHILLIPS, ANNA 6504 RANNOCK CT FAYETTEVILLE, NC 28304	3635	UNDETERMINED	\$0.00
RAMIREZ, ALICE 1547 S MONTEREY ST GILBERT, AZ 85233-8441	1958	\$ 570.11	\$0.00
RAMONA WAFFORD REGENCY DR. NORTH WALES, PA 19454	226 3651	UNDETERMINED	\$0.00
REEVES, ANGELA 1061 N MILWAUKEE CHICAGO, IL 60610	3620	\$ 4,300.00	\$0.00
RIECKERMAN, LORRAINE 610 RIDGEMONT DR MOUNTAIN HOME, AR 72653	991	UNDETERMINED	\$0.00
ROBERTS, MARIAN CHESTERFIELD CT HINSDALE, IL 60527	51 3981	\$ 11,548.80	\$0.00



CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
ROBY, ANNIE D. 1626 W 87TH ST CHICAGO, IL 60620	3194	UNDETERMINED	\$0.00
ROGERS, CLAUDETTE 510 E 92ND ST CHICAGO, IL 60619	1429	UNDETERMINED	\$0.00
ROSE ARVIA 18245 BURNHAM AVE UNIT 9 LANSING, IL 60438	1553	\$ 416.38	\$0.00
ROSEMARIE HARRISON 121 DELMAR DR BOLINGBROOK, IL 60440	1182	UNDETERMINED	\$0.00
ROSEMARY EPRIGHT 4915 EGANDALE AVE MCCOOK, IL 60525	1953	\$ 26,440.84	\$0.00
ROTI, MARIETTE 4021 S BRIGHTON CHICAGO, IL 60632	2759	UNDETERMINED	\$0.00
RUSSELL, BERTHA 7123 S EBERHART CHICAGO, IL 60619	1198	UNDETERMINED	\$0.00
SAMMIE MCMILLON 310 HEATHER POINT LAKE LN LAKELAND, FL 33809	952	UNDETERMINED	\$0.00
SANDRA DILLMAN 8229 45TH STREET LYONS, IL 60534	1051	UNDETERMINED	\$0.00
SANDRA POLISANO 43590 WENDINGO CT NOVI, MI 48375	925	UNDETERMINED	\$0.00
SHARON KENYON 36860 N MARILYN LN LAKE VILLA, IL 60046	1136	UNDETERMINED	\$0.00
SHIPMAN, PEARL APT 204 8230 ELMWOOD SKOKIE, IL 60077	1427	\$ 329.67	\$0.00
SHIRLEY SAMUELS 6739 S JUSTIN CHICAGO, IL 60636	1490	UNDETERMINED	\$0.00
SIMMONS, MALCOLM 2221 SUMMERDALE DRIVE BROADVIEW, IL 60153	3606	UNDETERMINED	\$0.00
SIMPSON, MARY 1630 S 16 AVE MAYWOOD, IL 60153	1532	UNDETERMINED	\$0.00
STANEK, DOROTHY 715 W 34TH STREET CHICAGO, IL 60614	3191	UNDETERMINED	\$0.00
STANLEY LIHOSIT 4634 S KEDVALE AVE CHICAGO, IL 60632	3630	UNDETERMINED	\$0.00
STANLEY PENCAK 5119 S LONG AVE CHICAGO, IL 60638	1416	\$ 355.23	\$0.00
STEELE, ANETTA 6947 S WINCHESTER CHICAGO, IL 60636	3625	\$ 319.00	\$0.00
STEELE, JEANNE 1720 W 80TH STREET CHICAGO, IL 60620	1050	UNDETERMINED	\$0.00
STEWART, HELEN APT BE 843 E 49TH STREET CHICAGO, IL 60615	3193	UNDETERMINED	\$0.00
TANYA BLACK-CARTWRIGHT 20544 BLUESTEM PKWY LYNWOOD, IL 60411	1474	UNDETERMINED	\$0.00
THOMAS PACELLI 6100 W 63RD PL CHICAGO, IL 60638	3619	UNDETERMINED	\$0.00
TIETZ, IRENE 9 S 201 LAKE DRIVE WILLOWBROOK, IL 60527	1395	\$ 238.72	\$0.00
TILLIS, CHARLES 3725 MADISON ST BELLWOOD, IL 60104	821	UNDETERMINED	\$0.00
TOWNSEND, ALICE 5013 S. WOOD STREET CHICAGO, IL 60609	3198	UNDETERMINED	\$0.00
TUMAS, RICHARD 10601 S MICHAEL DR PALOS HILLS, IL 60465	2599	UNDETERMINED	\$0.00
VALERIE CARTER 16600 S PATRICIA AV TINLEY PARK, IL 60477	2646	UNDETERMINED	\$0.00
VEOLA PAYTON 8412 S LUELLA AVE CHICAGO, IL 60617	1933	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
VIRGIE FITZMAURICE 1655 WINDSONG LANE AURORA, IL 60504	1287	UNDETERMINED	\$0.00
WAFFORD, RAMONA 226 REGENCY DR. NORTH WALES, PA 19454	3652	UNDETERMINED	\$0.00
WARD, EARNICE 10444 SO EMERALD CHICAGO, IL 60628	3020	UNDETERMINED	\$0.00
WHITE, GLORIA 5412 W WASHINGTON CHICAGO, IL 60644	1735	UNDETERMINED	\$0.00
WILLIAM CERRILLOS 622 BRIARWOOD AVE ROMOVILLE, IL 60446	1165	UNDETERMINED	\$0.00
WILLIAMS, JOYCE M. 11642 S ARTESIAN ST #1 CHICAGO, IL 60655	1770	UNDETERMINED	\$0.00
WOLFINGER, JACQUELINE 3480 FELTON AVE BENSALEM, PA 19020	3197	UNDETERMINED	\$0.00
WRIGHT, GLORIA 10406 INDIANA AVE WEST #78 RIVERSIDE, CA 92503	981	UNDETERMINED	\$0.00
WRONSKI, MILTON 5437 GOLF COURCE DR JACKSONVILLE, FL 32277	1030	UNDETERMINED	\$0.00
YATES, VALENA 1500 S INDIANA APT 506 CHICAGO, IL 60605	1941	UNDETERMINED	\$0.00
ZARECKI, HELEN 6634 W ARCHER AVE CHICAGO, IL 60638	679	\$ 386.20	\$0.00
BERTHA RUSSELL 7123 S EBERHART CHICAGO, IL 60619	1197	UNDETERMINED	\$0.00
BROWN, GLORIA 2014 W 79 PL CHICAGO, IL 60620	1087	UNDETERMINED	\$0.00
BROWN, WENDEL L. 2014 W 79TH PLACE CHICAGO, IL 60620	3408	UNDETERMINED	\$0.00
BRYANT, LYNETTE 12715 W EDGEMONT AVE AVONDALE, AZ 85323	2233	\$ 293.69	\$0.00
DICKERSON, MARY 8517 S ST LAWRENCE CHICAGO, IL 60619	3608	UNDETERMINED	\$0.00
ISADORA MONTGOMERY APT 2R 5048 S CHAMPLAIN AVE CHICAGO, IL 60615	3579	UNDETERMINED	\$0.00
KENDALL, STEPHANIE 1103 LORLYN CIR APT D2 MONTGOMERY, IL 60538	1756	UNDETERMINED	\$0.00
KNOX, DOROTHY 13207 S. RHODES ST. CHICAGO, IL 60827-1341	1070	UNDETERMINED	\$0.00
LINDA BERRYHILL 2520 SO 14TH AVE BROADVIEW, IL 60155	1696	UNDETERMINED	\$0.00
MCKEIVER, EMMA 9157 S MARSHFIELD CHICAGO, IL 60620	2976	UNDETERMINED	\$0.00
MCMULLEN, MARY 10223 S RACINE APT 2 CHICAGO, IL 60643-2337	2975	UNDETERMINED	\$0.00
PEGGY WHITAKER 9228 S LOWE CHICAGO, IL 60620	3200	UNDETERMINED	\$0.00
PHIPPS, ROCHELLE 7207 SOUTH TALMAN CHICAGO, IL 60629	3406	UNDETERMINED	\$0.00
ROSIE WHITAKER 7349 S WABASH AVE CHICAGO, IL 60619	3199	UNDETERMINED	\$0.00
STEPHANIE KENDALL 53 LONGBEACH RD MONTGOMERY, IL 60538	1755	UNDETERMINED	\$0.00
ERICKSON, ROCHELLE 15007 MISSION AVE OAK FOREST, IL 60452	2671	UNDETERMINED	\$0.00
DONALD BROWN 6511 S. FAIRFIELD CHICAGO, IL 60629	2963	\$ 1,500.00	\$0.00
GLORIA BROWN 2014 W 79 PL CHICAGO, IL 60620	1086	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
GILLIGAN, FRANCIS 9101 BARBERRY LN HICKORY HLS, IL 60457	1502	\$ 10,000.00	\$0.00
JOHNSON, HENRY 3721 BAY CREEK DRIVE BONITA SPRINGS, FL 34134	1079	\$ 30,000.00	\$0.00
LENA DONATO 3240 S CANAL CHICAGO, IL 60616	2602	\$ 4,000.00	\$0.00
PENCAK, STANLEY 5119 S LONG AVE CHICAGO, IL 60638	1415	\$ 4,000.00	\$0.00
SYLVESTER DAVIS 154 DAVIS RD SHAW, MS 38773	1562	\$ 10,000.00	\$0.00
TURNER, RUTH 4465 BOCA WAY #231 RENO, NV 89502	1743	\$ 8,000.00	\$0.00
PHIPPS, ROCHELLE 7207 SOUTH TALMAN CHICAGO, IL 60629	3405	UNDETERMINED	\$0.00
AGNES MOORE 1924 E ONTARIO ST PHILADELPHIA, PA 19134	3247	\$ 8,000.00	\$0.00
ANN KONCZAL 3315 S CARPENTER ST CHICAGO, IL 60608	1443	\$ 541.35	\$0.00
ANNIE HOWZE 6500 S WINCHESTER CHICAGO, IL 60636	3589	UNDETERMINED	\$0.00
BENJAMIN MCIVER 8246 HOLLY COURT PALOS HILLS, IL 60465	2292	UNDETERMINED	\$0.00
BERNICE JOHNSON 6158 S MICHIGAN CHICAGO, IL 60637	3612	UNDETERMINED	\$0.00
BETTE ROSENBERG 1313 N RITCHIE COURT #904 CHICAGO, IL 60610	659	UNDETERMINED	\$0.00
BETTY YANDURA UNIT 4 8801 S 79TH AVE HICKORY HILLS, IL 60457	3299	UNDETERMINED	\$0.00
BRUNSON, ROSALINA 9103 S INDIANA CHICAGO, IL 60619	3732	\$ 514.59	\$0.00
BURLESON, MARILYN 7E 140 CT RIVERDALE, IL 60827	1768	UNDETERMINED	\$0.00
BUZZELLI, BERNADINE 5114 S NEENAH CHICAGO, IL 60638	3413	UNDETERMINED	\$0.00
BUZZELLI, SERAFINO 5114 S NEENAH CHICAGO, IL 60638	3657	UNDETERMINED	\$0.00
CARL TURNER # 2 13833 KANAWHA DOLTON, IL 60419	3613	UNDETERMINED	\$0.00
CAROL CHUDZINSKI 12845 S LINCOLN BLUE ISLAND, IL 60406	2276	\$ 3,169.00	\$0.00
CATHERINE JACKSON 7236 S MORGAN CHICAGO, IL 60621	1716	UNDETERMINED	\$0.00
CECELIA DOUGLASS 200 BROOKWOOD LN WST BOLINGBROOK, IL 60440	1439	\$ 281,098.00	\$0.00
CHUDZINSKI, CAROL 12845 S LINCOLN BLUE ISLAND, IL 60406	1979	UNDETERMINED	\$0.00
COMPTON, LOIS 96 GOLDENRIDGE DR LEVITTOWN, PA 19057	1984	\$ 8,000.00	\$0.00
CURTIS, FRANCIS 9565 S YATES CHICAGO, IL 60617	3013	UNDETERMINED	\$0.00
DENISE ALCANTAR 11413 S ST LAWRENCE CHICAGO, IL 60628	3735	UNDETERMINED	\$0.00
DOMKE, MARYBETH 1636 JOURNEYS DR HARTLAND, WI 53029	2617	UNDETERMINED	\$0.00
ELINICH, REGINA 71 QUARRY RD LEVITTOWN, PA 19057	1297	\$ 8,000.00	\$0.00
ELMS, LENORA 8822 S CREGIER CHICAGO, IL 60617	2581	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
FERNANDEZ, FERNANDO 8032 S ESSEX AVE CHICAGO, IL 60617	3599	UNDETERMINED	\$0.00
FREDDIE STEPHENS 4500 KIMBARK DOLTON, IL 60419	3706	UNDETERMINED	\$0.00
GERMAIN, GERALD 202 ILLINOIS ST JOLIET, IL 60436	1890	UNDETERMINED	\$0.00
GRAVES, ONNIE 1238 N MASON CHICAGO, IL 60651	3647	UNDETERMINED	\$0.00
GUADALUPE VILLA 6144 GARFIELD HAMMOND, IN 46324	603	\$ 10,000.00	\$0.00
HANKE JR, EARL 505 W LINCOLN MOUNT MORRIS, IL 610541328	966	\$ 10,000.00	\$0.00
HOLLINGSWORTH, PATRICIA 4783 JEFFERSON ST GARY, IN 46408	2570	UNDETERMINED	\$0.00
HOPSON, ARTHUR 11753 S LAFLIN CHICAGO, IL 60643	574	\$ 8,000.00	\$0.00
HOUSTON, SHIRLEY MAE 9806 S MICHIGAN AVE CHICAGO, IL 60628	2973	UNDETERMINED	\$0.00
HOWZE, ANNIE 6500 S WINCHESTER CHICAGO, IL 60636	3590	UNDETERMINED	\$0.00
IRENE WINTERMOTE 714 S MOORE ST OTTUMWA, IA 52501	3644	UNDETERMINED	\$0.00
JOHN CERETTO 4545 LAGUNA PLACE AP BOULDER, CO 80303	1610	\$ 10,000.00	\$0.00
JOHN MCCARLEY 212 E 71 ST CHICAGO, IL 60619	3649	UNDETERMINED	\$0.00
JOHNSON, BERNICE 6158 S MICHIGAN CHICAGO, IL 60637	3611	UNDETERMINED	\$0.00
KEYS, MARIE 9768 S WINSTON CHICAGO, IL 60643	3626	UNDETERMINED	\$0.00
LEGGETT, ROSIE 6054 S PAULINA CHICAGO, IL 60636	2590	\$ 120,843.08	\$0.00
LELIA JARMON 12133 S JUSTINE CHICAGO, IL 60643	1977	\$ 193.68	\$0.00
LIHOSIT, STANLEY 4634 S KEDVALE AVE CHICAGO, IL 60632	3629	UNDETERMINED	\$0.00
MANKA, FRANK 8924 S 83 CT HICKORY HILLS, IL 60457	1954	UNDETERMINED	\$0.00
MANKA, MARY 3249 S RACINE AVE CHICAGO, IL 60608-6437	1077	UNDETERMINED	\$0.00
MANKA, THERESE 8924 S 83RD CT HICKORY HILLS, IL 60457	678	UNDETERMINED	\$0.00
MARIE KEYS 9768 S WINSTON CHICAGO, IL 60643	2606	UNDETERMINED	\$0.00
MARLENE BICKNESS FOSSIL ROCK REC AREA 24615 STRIP MINE RD 24 CIRCLE WILMINGTON, IL 60481	3970	UNDETERMINED	\$0.00
MAXINE PERKINS 237 HIGH RIDGE RD HILLSIDE, IL 60162	2618	UNDETERMINED	\$0.00
MAY NORBY 221 ALPINE DR DAYTON, NV 89403	1749	\$ 8,000.00	\$0.00
MCCARLEY, JOHN 212 E 71 ST CHICAGO, IL 60619	3650	UNDETERMINED	\$0.00
ONNIE GRAVES 1238 N MASON CHICAGO, IL 60651	3648	UNDETERMINED	\$0.00
OOMS, SIMON 27W415 MELROSE LN WINFIELD, IL 60190	1758	UNDETERMINED	\$0.00
PATRICIA JORDAN FRONT 2126 JEFFERSON ST LOGANSPOUT, IN 46947	415	UNDETERMINED	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
PATRICIA SUGGS 2468 JOHNSON ST GARY, IN 46407	746	UNDETERMINED	\$0.00
RALPH ZABLOUDIL 2743 W SEIPP CHICAGO, IL 60652	1646	\$ 10,000.00	\$0.00
RICHARD GRUTZMACHER 235 W CHURCH ST BUFORD, GA 30518	2632	UNDETERMINED	\$0.00
ROONEY, DOLORES 2507 WINTON CIR BRISTOL, PA 19007	842	\$ 8,000.00	\$0.00
ROSE WHEELER 6124 S MASSASOIT CHICAGO, IL 60638	3555	UNDETERMINED	\$0.00
SERAFINO BUZZELLI 5114 S NEENAH CHICAGO, IL 60638	3658	UNDETERMINED	\$0.00
SHEEHAN, JOSEPH 7208 BONNIE CT WOODRIDGE, IL 60517	1992	UNDETERMINED	\$0.00
SHEEHAN, SHARON 7208 BONNIE CT WOODRIDGE, IL 60517	2072	UNDETERMINED	\$0.00
SMITH, FRANCES 16604 S WINCHESTER MARKHAM, IL 60426	3018	UNDETERMINED	\$0.00
STAJSZCZAK, ANN 3538 SO MARSHFIELD AVE. CHICAGO, IL	1557	UNDETERMINED	\$0.00
STEPHENS, FREDDIE 14500 KIMBARK DOLTON, IL 60419	3302	UNDETERMINED	\$0.00
TITO, ANNE 4635 S HOMAN AVE CHICAGO, IL 60632	3645	UNDETERMINED	\$0.00
TURNER, CARL # 2 13833 KANAWHA DOLTON, IL 60419	3587	UNDETERMINED	\$0.00
TURNER, RUTH V. 4465 BOCA WAY #231 RENO, NV 89502	1742	\$ 8,000.00	\$0.00
VEGA, VERNA 4821 W 109TH ST APT 102 OAK LAWN, IL 60453	1114	UNDETERMINED	\$0.00
VIRGINIA THOMATIS 9750 S CALUMET AVE CHICAGO, IL 60628	2974	UNDETERMINED	\$0.00
VIVIAN UPSHAW P O BOX 2906 EAST CHICAGO, IN 46312	3249	UNDETERMINED	\$0.00
WILLIAMS, BARBIE 12334 S UNION CHICAGO, IL 60628	3692	UNDETERMINED	\$0.00
WILLIAMS, LUCILLE 1005 FOXWORTH BLVD LOMBARD, IL 60148	3262	UNDETERMINED	\$0.00
WIMBERLY, MARGARET 17730 S SCHOOL ST LANSING, IL 60438	2282	\$ 10,000.00	\$0.00
WINTERMOTE, IRENE 714 S MOORE ST OTTUMWA, IA 52501	3601	UNDETERMINED	\$0.00
JANECZKO, MARIE A. 3404 S MAY ST CHICAGO, IL 60608	3183	\$ 336.97	\$0.00
SUMRALL, BERNICE 3530 JACQUELINE DRIVE CRETE, IL 60417	3410	\$ 500.00	\$0.00
SUMRALL, BERNICE 3530 JACQUELINE DR CRETE, IL 60417	3580	UNDETERMINED	\$0.00
ALCANTAR, DENISE 11413 S ST LAWRENCE CHICAGO, IL 60628	3676	UNDETERMINED	\$0.00
ANNETTE STEINKE 11555 SETTLERS PONO WAY UNIT 3C ORLAND PARK, IL 60467	2180	UNDETERMINED	\$0.00
APIQUIAN, JOREN 729 HOLLAND LN ROMEDEVILLE, IL 60446	2185	UNDETERMINED	\$0.00
BELL, WILLIAM 22 E 120TH PL CHICAGO, IL 60628	3411	UNDETERMINED	\$0.00
BRATCHER, MARY L. 8032 S ESSEX AVENUE CHICAGO, IL 60617	3276	\$ 80,511.04	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
DAVIS, MARGARET 14236 S. WALLACE RIVERDALE, IL 60827	2933	UNDETERMINED	\$0.00
DAVIS, MARGARET 14236 S WALLACE RIVERDALE, IL 60827	3434	UNDETERMINED	\$0.00
DOROTHY MORRISON APT #D 7333 BURRWOOD DR NORMANDY, MO 63121	2322	\$ 561.10	\$0.00
DUNCAN, ANITA 250 W 119 ST CHICAGO, IL 60628	3509	UNDETERMINED	\$0.00
FRANTZ, LORRAINE PO BOX 669 DE MOTTE, IN 46310	2411	\$ 4,000.00	\$0.00
HAMPTON, PEARLIE 8348 S COTTAGE GROVE CHICAGO, IL 60619	2858	UNDETERMINED	\$0.00
HOWARD, THERESA 2123 W 72 ST CHICAGO, IL 60636	3671	UNDETERMINED	\$0.00
JEFFERSON, BETTY 8327 S PAULINA ST CHICAGO, IL 60620	2943	UNDETERMINED	\$0.00
LARA, TERESA 2950 S CANAL ST CHICAGO, IL 60616	2964	\$ 4,000.00	\$0.00
LILLIE GARDNER SMITH 7931 S ADA ST CHICAGO, IL 60620	2929	UNDETERMINED	\$0.00
MARY QUILTY 10002 S PULASKI OAK LAWN, IL 60453	2229	UNDETERMINED	\$0.00
NICHOLSON, ANNETTE APT 11E 2001 S MICHIGAN CHICAGO, IL 60616	2521	\$ 119,178.28	\$0.00
NICHOLSON, ANNETTE APT 11E 2001 S MICHIGAN CHICAGO, IL 60616	2522	\$ 19,072.00	\$0.00
RUTKOWSKI, GENEVIEVE 4929 S KARLOV CHICAGO, IL 60632	2987	UNDETERMINED	\$0.00
SCHEXNYDER, MARY APT 2N 8331 S LANGLEY AVE CHICAGO, IL 60619	2931	UNDETERMINED	\$0.00
SMITH, SYLVIA 6639 S JUSTINE CHICAGO, IL 60636	3518	\$ 360,385.00	\$0.00
TOLES, ALBERTA 418 W 96TH PLACE CHICAGO, IL 60628	3535	\$ 4,000.00	\$0.00
WHALUM, MARY 8851 S EUCLID AVE CHICAGO, IL 60617	3016	UNDETERMINED	\$0.00
SORENSEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2693	Unliquidated	\$0.00
SORENSEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2694	Unliquidated	\$0.00
SORENSEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2685	Unliquidated	\$0.00
SORENSEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2686	Unliquidated	\$0.00
JAMES B. PEKAREK 1100 JOHNSON STREET NAPERVILLE, IL 60540	2842	Unliquidated	\$0.00
SORENSEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2684	Unliquidated	\$0.00
JAMES B. PEKAREK 1100 JOHNSON STREET NAPERVILLE, IL 60540	2841	Unliquidated	\$0.00
SORENSEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2683	Unliquidated	\$0.00
SORENSEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2687	Unliquidated	\$0.00
SORENSEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2682	Unliquidated	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
ROBERT H. SORENSEN 455 E. BAYTREE CIRCLE VERNON MILLS, IL 60061	2680	Unliquidated	\$0.00
JAMES B. PEKAREK 1100 JOHNSON STREET NAPERVILLE, IL 60540	2840	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2678	Unliquidated	\$0.00
YOKOM, ANDREW P. 401 S. CHARLES NAPERVILLE, IL 60540	3142	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E BAY TREE CIRCLE VERNON HILLS, IL 60061	2688	Unliquidated	\$0.00
YOKOM, ANDREW P. 401 S. CHARLES NAPERVILLE, IL 60540	3140	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2690	Unliquidated	\$0.00
JAMES B. PEKAREK 1100 JOHNSON STREET NAPERVILLE, IL 60540	2843	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E BAY TREE CIRCLE VERNON HILLS, IL 60061	2679	Unliquidated	\$0.00
YOKUM, ANDREW P. 401 S. CHARLES NAPERVILLE, IL 60540	3141	Unliquidated	\$0.00
ROBERT H. SORENSEN 455 E. BAYTREE CIRCLE VERNON MILLS, IL 60061	2681	Unliquidated	\$0.00
ROBERT H. SORENSEN 455 E. BAYTREE CIRCLE VERNON MILLS, IL 60061	2689	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2691	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2692	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2695	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2696	Unliquidated	\$0.00
SOESEN, ROBERT H. 455 E. BAY TREE CIRCLE VERNON HILLS, IL 60061	2697	Unliquidated	\$0.00
CRUSEMANN, MICHAEL MITGLIED DES VORSTANDES OTTO (GMBH) WANDSBEKER STR. 307 HAMBURG, D-22172 GERMANY	2897	\$0.00	\$0.00
HANSEN, HORST SOMMERPARK 15 AHRENSBURG, D-22926 GERMANY	2895	\$0.00	\$0.00
MULLER, DR. PETER BRAMKAMPREDDER 102 AMMERBEK, D-22949 GERMANY	2894	\$0.00	\$0.00
ZAEPFEL, MARTIN C/O THOMAS GOLDBERG DAY, BERRY ONE CANTERBURY GREEN STAMFORD, CT 06901	2945	\$0.00	\$0.00
OTTO, MICHAEL VORSITZENDER DES VONSTAN WANDSBEKER STR. 307 HAMBURG, D-22172 GERMANY	2896	\$0.00	\$0.00
PENSION BENEFIT GUARANTY CORPORATION OFFICE OF THE GENERAL COUNSEL 1200 K STREET, NW SHEREASE PRATT LOUIS WASHINGTON, DC 20005-4026	2745	Unliquidated	\$0.00
PENSION BENEFIT GUARANTY CORPORATION OFFICE OF THE GENERAL COUNSEL 1200 K STREET, NW SHEREASE PRATT LOUIS WASHINGTON, DC 20005-4026	2746	\$ 12,758,600.00	\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
PENSION BENEFIT GUARANTY CORPORATION OFFICE OF THE GENERAL COUNSEL 1200 K STREET, NW SHEREASE PRATT LOUIS WASHINGTON, DC 20005-4026	2747	Unliquidated	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60561	3143	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60562	3145	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60563	3146	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60564	3147	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60565	3148	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60566	3150	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60567	3151	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60568	3152	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60569	3153	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60570	3154	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60571	3155	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60572	3156	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60573	3144	UNDETERMINED	\$0.00
DEBORAH B. DIVIS 1628 GOLFVIEW DARIEN, IL 60574	3149	UNDETERMINED	\$0.00
<b>Spiegel Group Teleservices, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3222	Unliquidated	\$0.00
<b>Spiegel Group Teleservices-Canada, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3223	Unliquidated	\$0.00
<b>Distribution Fulfillment Services, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3210	Unliquidated	\$0.00
<b>Eddie Bauer, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	2837	Unliquidated	\$0.00
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3209	Unliquidated	\$0.00
<b>Eddie Bauer Diversified Sales, LLC</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3211	Unliquidated	\$0.00
<b>Eddie Bauer International Development, LLC</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3212	Unliquidated	\$0.00
<b>Eddie Bauer Services, LLC</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3214	Unliquidated	\$0.00
<b>Eddie Bauer of Canada, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT NAPERVILLE, IL 60564	3213	Unliquidated	\$0.00
<b>New Hampton Realty Corp.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3216	\$0.00	\$0.00
<b>Spiegel, Inc.</b>			



CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	2836	\$0.00	\$0.00
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3208	\$0.00	\$0.00
<b>Gemini Credit Services, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3215	\$0.00	\$0.00
<b>Retailer Financial Products, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3219	\$0.00	\$0.00
<b>Spiegel Management Group, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3224	\$0.00	\$0.00
<b>Newport News, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3218	Unliquidated	\$0.00
<b>Newport News Services, LLC</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3217	\$0.00	\$0.00
<b>Spiegel Catalog, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3221	Unliquidated	\$0.00
<b>Spiegel Catalog Services, LLC</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3220	Unliquidated	\$0.00
<b>Spiegel Marketing Corporation</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3225	Unliquidated	\$0.00
<b>Spiegel Publishing Co.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3226	Unliquidated	\$0.00
<b>Ultimate Outlet, Inc.</b>			
CANNATARO, JAMES R. 3144 TREESDALE CT. NAPERVILLE, IL 60564	3227	Unliquidated	\$0.00
John Steele	2431		\$0.00
John Steele	3173		\$0.00
John Steele	2432		\$0.00
John Steele	3166		\$0.00
John Steele	2917		\$0.00
John Steele	2418		\$0.00
John Steele	2425		\$0.00
John Steele	2916		\$0.00
John Steele	2416		\$0.00
John Steele	3164		\$0.00
John Steele	2424		\$0.00
John Steele	2919		\$0.00
John Steele	2428		\$0.00
John Steele	2417		\$0.00
John Steele	3163		\$0.00
John Steele	2427		\$0.00
John Steele	2918		\$0.00
John Steele	2426		\$0.00
John Steele	3168		\$0.00
John Steele	2430		\$0.00
John Steele	3167		\$0.00
John Steele	2434		\$0.00
John Steele	3169		\$0.00
John Steele	2435		\$0.00
John Steele	2920		\$0.00
John Steele	2429		\$0.00
John Steele	3170		\$0.00
John Steele	2433		\$0.00
John Steele	3171		\$0.00
John Steele	2423		\$0.00
John Steele	3161		\$0.00
John Steele	2419		\$0.00
John Steele	3165		\$0.00
John Steele	2420		\$0.00
John Steele	3172		\$0.00
John Steele	2422		\$0.00
John Steele	3162		\$0.00
John Steele	2421		\$0.00
John Steele	3174		\$0.00
Deborah Koopman	2838		\$0.00
Deborah Koopman	2839		\$0.00
Michael Mckillip	3228		\$0.00
Michael Mckillip	3229		\$0.00

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
Missouri Department of Revenue BOX 475 JEFFERSON CITY, MO 65105	73	\$ 176,873.22	\$ 176,873.22
Missouri Department of Revenue BOX 475 JEFFERSON CITY, MO 65105	74	\$ 190,508.06	\$ 190,508.06
NYS dept of tax BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205	122	\$ 3,220.56	\$ 3,220.56
ILLINOIS DEPT OF REVENUE BANKRUPTCY UNIT JAMES R. THOMPSON CENTER 100 WEST RANDOLPH #7-425 CHICAGO, IL 60601	162	\$ 2,696,173.53	\$ 2,696,173.53
State of Iowa IOWA DEPARTMENT OF REVENUE AND FINANCE ACCOUNTS RECEIVABLE HOOVER STATE OFFICE BUILDING DES MOINES, IA 50319	187	\$ 204,596.35	\$ 204,596.35
INDIANA DEPT OF REVENUE BANKRUPTCY SECTION, ROOM N-203 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	1365	\$ 116.09	\$ 116.09
State of Wisconsin DEPT OF REVENUE 2135 RIMROCK RD MADISON, WI 53713	1544	\$ 206,243.54	\$ 206,243.54
STATE OF OHIO DEPT OF REVENUE 30 E BROAD ST COLUMBUS, OH 43215	1587	\$ 119.53	\$ 119.53
STATE OF OHIO DEPT OF REVENUE 30 E BROAD ST COLUMBUS, OH 43215	1588	\$ 11,621.22	\$ 11,621.22
STATE OF OHIO DEPT OF REVENUE 30 E BROAD ST COLUMBUS, OH 43215	1590	\$ 3,025.62	\$ 3,025.62
Missouri Department of Revenue BOX 475 JEFFERSON CITY, MO 65105	2031	\$ 958.30	\$ 958.30
Missouri Department of Revenue BOX 475 JEFFERSON CITY, MO 65105	2032	\$ 9,663.60	\$ 9,663.60
City of Lakewood REVENUE DIVISION 480 S ALLISON PKWY LAKEWOOD, CO 80226-3127	3806	\$ 8,058.20	\$ 8,058.20
State of Connecticut C&E DIVISION, BANKRUPTCY SECTION 25 SIGOURNEY STREET HARTFORD, CT 06106-5032	3826	\$ 693,023.18	\$ 693,023.18
NYS Department of Revenue BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	3860	\$1,851.46	\$ 1,851.46
NYS Department of Revenue BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	3861	\$4,083,906.31	\$ 4,083,906.31
Texas Comptroller OFFICE OF THE ATTORNEY GENERAL COLLECTION DIVISION - BANKRUPTCY SECTION P.O. BOX 12548 AUSTIN, TX 78711-2548	3958	\$ 80,763.49	\$ 80,763.49
Sevier County, TN COUNTY COURT CLERK 125 COURT AVE, SUITE 202E SEVIERVILLE, TN 37862	3958	\$ 8,659.64	\$ 8,659.64
State of Ohio ATTORNEY GENERAL OF OHIO COLLECTION ENFORCEMENT- ANGELA HUFFMAN 150 E. GAY STREET, 21ST FLOOR COLUMBUS, OH 43216-0347	4080	\$ 236,807.40	\$ 236,807.40
Rhode Island ONE CAPITOL HILL PROVIDENCE, RI 02908	4086	\$ 6,536.00	\$ 6,536.00
NEW YORK STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205- 0300	4125	\$ 887,377.03	\$ 887,377.03

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
OHIO DEPARTMENT OF TAXATION REECCA L. DAUM 30 E. BROAD STREET 23RD FL COLUMBUS, OH 43215	4321	\$ 2,540.74	\$ 2,540.74
VERMONT DEPARTMENT OF TAXES PO BOX 429 MONTPELIER, VT 05602	4238	\$ 1,009.50	\$ 1,009.50
Pennsylvania DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE DEPT. 280946 HARRISBURG, PA 17128-0946	4284	\$ 11,331.16	\$ 11,331.16
STATE OF OREGON DEPT OF REVENUE REVENUE BLDG 955 CENTER STREET NE SALEM, 97301-2555	4288	\$ 6,055.00	\$ 6,055.00
STATE OF WISCONSIN DEPT OF REVENUE 2135 RIMROCK RD MADISON, WI 53713	4300	\$ 48,000.00	\$ 48,000.00
NEW YORK STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	4190	\$889,043.35	\$889,043.35
Pennsylvania DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE DEPT. 280946 HARRISBURG, PA 17128-0946	168	\$ 49,188.29	\$ 49,188.29
NEW YORK STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	4301	\$ 70,735.15	\$ 70,735.15
COUNTY OF SANTA CLARA TAX COLLECTOR, TAX COLLECTIONS DIVISION COUNTY GOVERNMENT CENTER, EAST WING 70 WEST HEDDING STREET SAN JOSE, CA 95110	847	\$9,545.48	\$9,545.48
BENTON COUNTY TREASURER PO BOX 630 PROSSER, WA 99350-0630	179	\$308.43	\$308.43
MACON-BIBB COUNTY TAX COMMISSIONER P.O. BOX 4724 MACON, GA 31213	3739	\$3,995.02	\$3,995.02
ADA COUNTY TREASURER MACON-BIBB COUNTY TAX COMMISSIONER	545	\$2,384.12	\$2,384.12
ADA COUNTY TREASURER PO BOX 2868 BOISE, ID 83701	546	\$1,534.65	\$1,534.65
ADAMS COUNTY TREASURER PO BOX 869 BRIGHTON, CO 806010869	4191	\$3,600.40	\$3,600.40
ALAMEDA COUNTY 1221 OAK ST OAKLAND, CA 94612	2184	\$2,653.63	\$2,653.63
ALIEF INDEPENDENT SCHOOL DISTRICT 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	2627	\$2,602.35	\$2,602.35
ALLEN COUNTY TREASURER 1 EAST MAIN STREET, ROOM 100 FORT WAYNE, IN 46802-1888	4252	\$12,907.93	\$12,907.93
ANNE ARUNDEL COUNTY GOVERNMENT OFFICE OF FINANCE PO BOX 2700, MS 1103 ANNAPOLIS, MD 21404	3935	\$4,319.78	\$4,319.78
ARLINGTON COUNTY, VIRGINIA 2100 CLARENDON BLVD SUITE 217 ARLINGTON, VA 22201	3777	\$1,550.35	\$1,550.35
BEXAR COUNTY DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO, STE 300 SAN ANTONIO, TX 78205	3878	\$18,030.31	\$18,030.31

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
CITY OF CHATTANOOGA 101 E 11TH ST, SUITE 102 CHATTANOOGA, TN 37402	3969	\$1,732.06	\$1,732.06
CITY OF EL PASO DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NAVARRO, STE 300 SAN ANTONIO, TX 78205	3880	\$5,636.05	\$5,636.05
CITY OF FREDERICKSBURG P O BOX 267 FREDERICKSBURG, VA 22404	326	\$1,676.14	\$1,676.14
CITY OF FRISCO ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON 2323 BRYAN ST, SUITE 1600 DALLAS, TX 75201	3864	\$604.22	\$604.22
CITY OF HILLSBORO BY MCCREARY VESELKA BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DR, #200 PO BOX 26990 AUSTIN, TX 78755	3886	\$1,239.03	\$1,239.03
CITY OF HILLSBORO BY MCCREARY VESELKA BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DR, #200 PO BOX 26990 AUSTIN, TX 78755	4303	\$1,247.24	\$1,247.24
CITY OF HILLSBORO BY MCCREARY VESELKA BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DR, #200 PO BOX 26990 AUSTIN, TX 78755	4308	\$1,472.87	\$1,472.87
CITY OF MADISON TREASURER PO BOX 2999 MADISON, WI 53701-2999	3959	\$987.45	\$987.45
CITY OF MEMPHIS 125 N MAIN ST MEMPHIS, TN 381032080	3843	\$384.63	\$384.63
CITY OF SAN MARCOS LORI ROBERTSON LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 1949 SOUTH IH 35 (78741) PO BOX 17428 AUSTIN, TX 78760-7428	61	\$3,706.00	\$3,706.00
CLEAR CREEK ISD 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	2628	\$2,673.28	\$2,673.28
CONTRA COSTA COUNTY TAX COLLECTOR ATTN: WILLIAM J. POLLACEK PO BOX 631 625 COURT ST, ROOM 100 MARTINEZ, CA 94553	1000	\$3,040.44	\$3,040.44
COUNTY OF ALBEMARLE 401 MCINTIRE RD DEPT. OF FINANCE CHARLOTTESVILLE, VA 22902	4033	\$498.84	\$498.84
COUNTY OF ALBEMARLE 401 MCINTIRE RD CHARLOTTESVILLE, VA 22902	1158	\$550.62	\$550.62
COUNTY OF DENTON 5929 BALCONES DRIVES SUITE 200 PO BOX 26990 AUSTIN, TX 78755	3895	\$478.27	\$478.27
COUNTY OF HAYS 5929 BALCONES DRIVE SUITE 200 PO BOX 26990 AUSTIN, TX 78755	3896	\$3,650.61	\$3,650.61
COUNTY OF HAYS ATTN: MICHAEL REED MCCREARY, VESELKA, BRAGG & ALLEN, P.C. 5929 BALCONES DR, STE 200 PO BOX 26990 AUSTIN, TX 78755	4305	\$1,294.98	\$1,294.98

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
COUNTY OF HAYS ATTN: MICHAEL REED MCCREARY, VESELKA, BRAGG & ALLEN, P.C. 5929 BALCONES DR, STE 200 PO BOX 26990 AUSTIN, TX 78755	4310	\$3,536.04	\$3,536.04
COUNTY OF HILL BY MCCREARY VESELKA BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DR, #200 PO BOX 26990 AUSTIN, TX 78755	4304	\$1,003.13	\$1,003.13
COUNTY OF HILL BY MCCREARY VESELKA BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DR, #200 PO BOX 26990 AUSTIN, TX 78755	4309	\$1,285.29	\$1,285.29
COUNTY OF SAN BERNARDINO OFFICE OF THE TAX COLLECTOR 172 W 3RD ST SAN BERNARDINO, CA 92415	3553	\$2,772.90	\$2,772.90
COUNTY OF SANTA CLARA TAX COLLECTOR, TAX COLLECTIONS DIVISION COUNTY GOVERNMENT CENTER, EAST WING 70 WEST HEDDING STREET SAN JOSE, CA 95110	2941	\$10,654.48	\$10,654.48
CUYAHOGA COUNTY, OHIO TREASURER 1219 ONTARIO ROOM 112 CLEVELAND, OH 44113-1697	3888	\$24,484.51	\$24,484.51
CYPRESS - FAIRBANKS ISD JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064	29	\$3,128.56	\$3,128.56
DALLAS COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201	3866	\$7,476.52	\$7,476.52
DAN MCALLISTER SAN DIEGO COUNTY TREASURER-TAX COLLECTOR ATTN: BANKRUPTCY DESK 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	3356	\$5,375.32	\$5,375.32
DAN MCALLISTER SAN DIEGO COUNTY TREASURER-TAX COLLECTOR ATTN: BANKRUPTCY DESK 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	3357	\$5,647.09	\$5,647.09
DAN MCALLISTER SAN DIEGO COUNTY TREASURER-TAX COLLECTOR ATTN: BANKRUPTCY DESK 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	4145	\$3,974.90	\$3,974.90
DOUGLAS COUNTY TREASURER ATTN: S. COOK PO BOX 1208 100 THIRD ST., SUITE 120 CASTLE ROCK, CO 80104	507	\$3,637.17	\$3,637.17
DOUGLAS COUNTY TREASURER PO BOX 1208 100 THIRD ST., SUITE 120 CASTLE ROCK, CO 80104	508	\$4,272.95	\$4,272.95
DOUGLAS COUNTY TREASURER P.O. BOX 1208 100 THIRD ST., SUITE 120 CASTLE ROCK, CO 80104	681	\$369.51	\$369.51

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
DOUGLAS COUNTY TREASURER ATTN: S. COOK P.O. BOX 1208 100 THIRD ST., SUITE 120 CASTLE ROCK, CO 80104	805	\$366.40	\$366.40
EL PASO COUNTY TREASURER SANDRA J. DAMRON, TREASURER P.O. BOX 2007 COLORADO SPRINGS, CO 80901-2007	4313	\$1,806.94	\$1,806.94
FAIRFAX COUNTY, VIRGINIA OFFICE OF THE COUNTY ATTORNEY 12000 GOVERNMENT CENTER PKWY, SUITE 549 FAIRFAX, VA 20035	3768	\$9,661.71	\$9,661.71
FAYETTE COUNTY TREASURER 133 S MAIN ST STE 304 WASHINGTON CT HOUSE, OH 43160	992	\$0.00	\$0.00
FORT WORTH INDEPENDENT SCHOOL DISTRICT ELIZABETH BANDA, ATTORNEY FOR CLAIMANT PERDUE, BRANDON, FIELDER, COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094-0430	174	\$4,035.53	\$4,035.53
FRANKLIN COUNTY TREASURER RICHARD CORDRAY 373 S. HIGH ST. 17TH FLR. COLUMBUS, OH 43215	2830	\$659,213.61	\$659,213.61
FRESNO COUNTY TAX COLLECTOR ATTN: LORI POINDEXTER P.O. BOX 1192 FRESNO, CA 93715-1192	2195	\$1,167.05	\$1,167.05
FULTON COUNTY TAX COMMISSIONER 141 PRVOR ST. SW ROOM 1113 ATTN: SADIE L. SPEAR ATLANTA, GA 30303	1364	\$1,902.91	\$1,902.91
GWINNETT COUNTY TAX COMMISSIONR PROPERTY TAX DIV PO BOX 372 LAWRENCEVILLE, GA 300460372	2942	\$5,994.62	\$5,994.62
HARRIS COUNTY/CITY OF HOUSTON JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064	3868	\$17,050.30	\$17,050.30
HENRICO COUNTY, VIRGINIA RHYSA GRIFFITH SOUTH ASSISTANT HENRICO COUNTY ATTORNEY P.O. BOX 27032 RICHMOND, VA 23273-7032	3944	\$950.17	\$950.17
HILLSBOROUGH COUNTY DOUG BELDEN, TAX COLLECTOR 601 E. KENNEDY BLVD. 14TH FLOOR TAMPA, FL 33602	3886	\$1,239.03	\$1,239.03
HILLSBORO INDEPENDENT SCHOOL DISTRICT BY MCCREARY VESELKA BRAGG & ALLEN, PC MICHAEL REED 5929 BALCONES DR., #200 PO BOX 26990 AUSTIN, TX 78755	4302	\$3,048.87	\$3,048.87
HILLSBORO INDEPENDENT SCHOOL DISTRICT BY MCCREARY VESELKA BRAGG & ALLEN, PC MICHAEL REED 5929 BALCONES DR., #200 PO BOX 26990 AUSTIN, TX 78755	4307	\$3,748.20	\$3,748.20

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
HOUSTON ISD JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064	30	\$11,891.40	\$11,891.40
HOWELL TOWNSHIP 3525 BYRON RD HOWELL, MI 48843	4072	\$1,695.19	\$1,695.19
JOHN A. BURKE, MEDINA COUNTY TREASURER 144 N. BROADWAY MEDINA, OH 44256	3743	\$5,807.96	\$5,807.96
JOHN A. BURKE, MEDINA COUNTY TREASURER 144 N. BROADWAY MEDINA, OH 44256	4266	\$6,388.76	\$6,388.76
JOHNSON COUNTY, KANSAS BOARD OF COUNTY COMMISSIONERS JOHNSON COUNTY ADMINSTRATION BUILDING 111 S CHERRY ST, SUITE 3200 OLATHE, KS 66061-3441	3849	\$4,764.58	\$4,764.58
KEST, RAY T. LUCAS COUNTY TREASURER ONE GOVERNMENT CENTER, SUITE 500 TOLEDO, OH 43604	4183	\$8,987.99	\$8,987.99
KING COUNTY TREASURY OPERATIONS KING COUNTY ADMINISTRATION BLDG 500 FOURTH AVENUE, ROOM #600 SEATTLE, WA 98104-2387	1282	\$481,661.43	\$481,661.43
LEWISVILLE INDEPENDENT SCHOOL DISTRICT C/O ANDREA SHEEHAN LAW OFFICES OF ROBERT E. LUNA, P.C. 4411 NORTH CENTRAL EXPRESSWAY DALLAS, TX 75205	4132	\$3,424.95	\$3,424.95
MARIN COUNTY TAX COLLECTOR MICHAEL J. SMITH TREASURER-TAX COLLECTOR P.O. BOX 4220 SAN RAFAEL, CA 94915	834	\$2,433.88	\$2,433.88
MARION COUNTY TAX COLLECTOR PO BOX 2511 SALEM, OR 97308-2511	575	\$585.00	\$585.00
MARION COUNTY TAX COLLECTOR PO BOX 2511 SALEM, OR 97308-2511	576	\$496.00	\$496.00
MARION COUNTY TREASURER 200 E WASHINGTON ST STE 1001 INDIANAPOLIS, IN 462043307	4279	\$28,604.20	\$28,604.20
MONBOUQUETTE, BERNARD DEPUTY COUNTY ATTORNEY 909 CIVIC CENTER 1819 FARNAM STREET OMAHA, NE 68183	1574	\$536.68	\$536.68
MONTEREY COUNTY TAX COLLECTOR PO BOX 891 SALINAS, CA 93902	700	\$615.90	\$615.90
MONTGOMERY COUNTY JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 3064 HOUSTON, TX 77253-3064	4193	\$4,199.14	\$4,199.14
MONTGOMERY COUNTY MARYLAND COUNTY ATTORNEY'S OFFICE 101 MONROE ST ROCKVILLE, MD 20850	3862	\$3,615.38	\$3,615.38
MULTNOMAH COUNTY PO BOX 2716 PORTLAND, OR 97208	4281	\$3,825.39	\$3,825.39
MULTNOMAH COUNTY PO BOX 2716 PORTLAND, OR 97208	4282	\$3,825.39	\$3,825.39

CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
MUNICIPALITY OF ANCHORAGE DEPT OF LAW PO BOX 196650 ANCHORAGE, AK 99519-6650	2196	\$6,218.74	\$6,218.74
OAKLAND COUNTY TREASURER 1200 N TELEGRAPH PONTIAC, MI 48341	4037	\$23,109.28	\$23,109.28
ORANGE COUNTY TAX COLLECTOR EARL K. WOOD 200 SOUTH ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	3892	\$1,135.50	\$1,135.50
ORANGE COUNTY TREASURER-TAX COLLECTOR P.O. BOX 1438 SANTA ANA, CA 92702	4119	\$9,135.79	\$9,135.79
PIMA COUNTY, ARIZONA TERRI A. ROBERTS CIVIL DIVISION 32 NORTH STONE, SUITE 2100 TUCSON, AZ 85701	3833	\$2,222.09	\$2,222.09
PULASKI COUNTY TREASURER PO BOX 430 LITTLE ROCK, AR 72203	743	\$6,308.75	\$6,308.75
RIVERSIDE COUNTY TREASURER-TAX COLLECTOR PAUL MCDONELL P.O. BOX 12005 RIVERSIDE, CA 92502-2205	4102	\$2,189.74	\$2,189.74
SACRAMENTO COUNTY TAX COLLECTOR ATTN: BANKRUPTCY 700 H ST, ROOM 1710 SACRAMENTO, CA 95814	1289	\$19,745.59	\$19,745.59
SAN FRANCISCO CITY & CTY TAX COLLECTOR SAN FRANCISCO, CA 94120	2392	\$6,325.48	\$6,325.48
SAN MARCOS CISD LORI ROBERTSON LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 1949 SOUTH IH 35 (78741) PO BOX 17428 AUSTIN, TX 78760-7428	62	\$12,589.36	\$12,589.36
SAN MATEO COUNTY LEE BUFFINGTON, TAX COLLECTOR 555 COUNTY CENTER, 1ST FL PO BOX 8066 REDWOOD CITY, CA 94063-0966	4032	\$1,663.33	\$1,663.33
SNOHOMISH COUNTY TREASURER BANKRUPTCY OFFICER M/S 501 3000 ROCKEFELLER AVENUE EVERETT, WA 98201-4060	4038	\$30,974.36	\$30,974.36
SOLANO COUNTY TAX COLL 600 TEXAS ST FAIRFIELD, CA 94533	1081	\$734.44	\$734.44
SONOMA COUNTY TAX COLLECTOR PO BOX 3879 SANTA ROSA, CA 954023879	2407	\$968.41	\$968.41
TARRANT COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201	3865	\$7,884.79	\$7,884.79
THURSTON COUNTY TREASURER 2000 LAKERIDGE DR SW OLYMPIA, WA 98502	3857	\$1,359.82	\$1,359.82
TIPPECANOE COUNTY TREASURER 20 N 3RD ST LAFAYETTE, IN 479011218	1964	\$5,108.76	\$5,108.76
TREASURER ALLEN COUNTY CITY COUNTY BLDG RM 10C FORT WAYNE, IN 46802	4048	\$14,192.90	\$14,192.90



CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CLAIM AMOUNT (\$US)*	RESERVE AMOUNT (\$US)
TREASURER OF ARAPAHOE COUNTY, COLORADO 5334 S. PRINCE ST. ATTN: GEORGE ROSENBERG ASSISTANT ARAPAHOE COUNTY ATTORNEY LITTLETON, CO 80166	1417	\$12,295.28	\$12,295.28
WASHINGTON COUNTY COLLECTOR 280 N COLLEGE STE 202 FAYETTEVILLE, AR 72701	773	\$2,562.27	\$2,562.27
WOODLANDS METRO CENTER M.U.D. 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	2629	\$516.71	\$516.71
WOODLANDS ROAD & UTILITY DISTRICT #1 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	2630	\$861.19	\$861.19
CITY OF NEW ORLEANS	4228	\$7,456.03	\$7,456.03
MARICOPA COUNTY TREASURER OFFICE	4176	\$12,422.19	\$12,422.19
FRANKLIN COUNTY TREASURER RICHARD CORDRAY 373 S. HIGH ST. 17TH FLR. COLUMBUS, OH 43215	2829	\$1,335,158.15	\$1,335,158.15
BRYAN WYNN, ESQ	3798	\$1,495.00	\$1,495.00
CITY NATIONAL BANK, TTEE OF ABRAHAM L. GUMP TRUST, THE BANK OF AMERICA ET AL C/O TAD MOORE, LONETREE PARTNERS	2116	\$3,040,845.68	\$3,040,845.68

## ANNEX 2

### PLAN OVERSIGHT COMMITTEE

Bank of America, N.A.  
335 Madison Avenue  
New York, New York 10017  
Attn: Kevin M. Behan  
Facsimile: (212) 503-7080

Dresdner Bank AG, New York and Grand Cayman Branches  
75 Wall Street  
New York, New York 10005-2889  
Attn: Thomas R. Brady  
Facsimile: (212) 429-2192

DZ Bank, New York Branch  
609 Fifth Avenue  
New York, New York 10017-1021  
Facsimile: (212) 745-1556  
Attn: David A. Fischbein

JPMorgan Chase Bank, N.A.  
270 Park Avenue  
Floor 20  
New York, New York 10017  
Facsimile: (212) 270-0430  
Attn: Thomas F. Maher  
Tony Yung

Simon Property Group, Inc.  
115 West Washington Street  
Indianapolis, Indiana 46204  
Attn: Ronald M. Tucker  
Facsimile: (317) 263-7901