UNDISPUTED CLAIMS

Claim #	Date	Claimant or Movant	Amount of Claim	Allowed Amount
Claim #7921	8/17/09	Adalis Corporation	$112,695.60	$112,695.60
Claim #9767	8/24/09	Alabama Fluid System (Liquidity Solutions Inc.)	$2,724.29	$2,724.29
Claim #9797	8/24/09	Carolina Commonwealth Forest Products, L.L.C.	$91,725.45	$91,725.45
Claim #9412	8/21/09	Cardin Forest Products, LLC	$15,205.08	$15,205.08
Claim #5873	7/20/09	Casco USA	$1,108.20	$1,108.20
Claim #8641	7/21/09	Chemaction Inc	$581.31 (CAD)	$581.31 (CAD)
Claim #9775	8/24/09	Craft Industrial Inc (Liquidity Solutions)	$23,830.00	$23,830.00
Claim #3465	6/16//09	DCP Midstream Marketing, LLC	$809,940.45	$809,940.45
Claim #8542	7/17/09	Devtra Inc	$722.40 (CAD)	$722.40 (CAD)
Claim #9803	8/24/09	Ford Gelatt Associates Inc (Liquidity Solutions Inc)	$4,002.55	$4,002.55
Claim #6776	7/30/09	Geo Specialty Chemicals Inc.	$11,508.30	$11,508.30
Claim #10645	8/26/09	Georgetown Paperstock of Rockville	$1,022.75	$1,022.75
Claim #8319	7/10/09	Guillevin International Co	$1,580.56 (CAD)	$1,580.56 (CAD)
Claim #7922	8/14/09	H.B. Fuller Company	$11,899.55	$11,899.55
Claim #7924	8/17/09	H.B. Fuller Company (Adalis Corporation)	$3,971.45 (CAD)	$3,971.45 (CAD)

Claim #	Date	Claimant or Movant	Amount of Claim	Allowed Amount
Claim #9183	8/20/09	Humbolt Industrial Supply (Sierra Liquidity Fund LLC)	$2,240.75	$2,240.75
Claim # 12362	7/15/09	Hunter Steel Sales	$609.38 (CAD)	$609.38 (CAD)
Claim #9770	8/24/09	Innerpak, Inc (Liquidity Solutions)	$7,528.64	$7,528.64
Claim #9319	8/21/09	Jefferson Energy Trading, LLC	$535,600.00	$535,600.00
Claim #9862	8/25/09	Kencol Paper LLC	$3,901.83	$3,901.83
Claim #9312	8/21/09	Louisburg Hardwood Inc.	$23,816.40	$23,816.40
Claim #5288	7/13/09	Mercury Plastics, Inc.	$39,729.26	$39,729.26
Claim #6180	7/23/09	Mid America Paper Recycling Co	$2,369.96	$2,369.96
Claim #11097	8/27/09	Midwest Fibre Sales Corp	$3,184.00	$3,184.00
Claim #11464	8/28/09	Opac Packaging Corporation	$2,883.52	$2,883.52
Claim #9126	8/19/09	Plum Creek Marketing, Inc.	$350,304.52	$350,304.52
Claim #9127	8/19/09	Plum Creek Marketing, Inc.	$183,724.20	$183,724.20
Claim #9306	8/21/09	Plum Creek Marketing, Inc.	$107,371.91	$107,371.91
Claim #10681	8/26/09	Plum Creek Marketing, Inc.	$11,911.68	$11,911.68
Claim #10739	8/26/09	Plum Creek Marketing, Inc.	$283,999.88	$283,999.88
Claim #9757	8/24/09	R and D Incorporated	$14,897.33	$14,897.33

Claim #	Date	Claimant or Movant	Amount of Claim	Allowed Amount
Claim #6189	7/23/09	Rubber & Accessories (Sierra Liquidity Fund, LLC)	$498.90	$498.90
Claim #9266	8/20/09	Sams Air Conditioning Maintenance Service Inc	$8,242.53	$8,242.53
Claim #8800	7/29/09	SPS Quebec Ltee	$3,497.09 (CAD)	$3,497.09 (CAD)
Claim #7193	8/5/09	Stuart Hose & Pipe Co. (Fair Harbor Capital, LLC)	$2,046.62	$2,046.62
Claim #5622	7/17/09	Toner Sales Inc. (Fair Harbor Capital, LLC)	$1,246.08	$1,246.08
Claim #12677	7/20/09	Tuboquip Inc.	$1,211.95 (CAD)	$1,211.95 (CAD)
Claim #11911	8/28/09	US Rubber Roller Co. Inc. (Sierra Liquidity Fund, LLC)	$1,710.43	$1,710.43
Claim #8468	7/15/09	Ventes Centech Inc	$7,607.42	$7,607.42
Claim #9860	8/25/09	Virginia Carolina Forest Products, Inc.	$14,387.08	$14,387.08
Claim #9066	8/19/09	Ward Oil Company (Fair Harbor Capital, LLC)	$3,148.75	$3,148.75
Claim #10512	8/26/09	WST Products LLC	$93,282.87	$93,282.87

UNDISPUTED CLAIMS

Claim #	Date	Claimant or Movant	Amount of Claim	Allowed Amount
Claim #10523	8/26/09	Budnick Converting, Inc.	$15,108.32	$15,108.32
Claim #11253	8/27/09	Constellation NewEnergy - Gas Division, LLC	$13,669.02	$13,669.02
Claim #7454	8/10/09	Ewing Timber, LLC (Snellings, Breard, Sartor, et al Charles C. Trascher III, Counsel for Ewing Timber, LLC)	$94,843.21	$94,843.21
Claim #10042	8/25/09	General Electric Canada	$4,289.25 (CAD)	$4,289.25 (CAD)
Claim #9509	7/23/09	General Fasteners Ltd	$1,178.65 (CAD)	$1,178.65 (CAD)
Claim #3521	6/26/09	Industrial Pallet, LLC	$39,498.80	$39,498.80
Claim #9867	8/25/09	ITT Water & Wastewater USA Inc	$50.16	$50.16
Claim #8871	8/7/09	Kopco NWC Corp	$728.07	$728.07
Claim #8285	7/10/09	QIP Equipment Ltd.	$2,063.36 (CAD)	$2,063.36 (CAD)
Claim #11130	8/27/09	Scheetz Marketing, Inc	$13,016.83	$13,016.83
Claim #10853	8/27/09	Tencarva Machinery Company	$278.80	$278.80
Claim #11009	8/27/09	Watertown Box Corp	$4,008.75	$4,008.75

UNDISPUTED CLAIMS

Claim #	Date	Claimant or Movant	Amount of Claim	Allowed Amount
Claim #9017	8/13/09	2162113 Ontario Ltd (C & S Packaging)	$21,598.92 (CAD)	$21,598.92 (CAD)
Claim #12436	7/28/09	Brenntag Canada Inc.	$3,786.05 (CAD)	$3,786.05 (CAD)
Claim #12437	7/28/09	Brenntag Canada Inc.	$28,597.23 (CAD)	$28,597.23 (CAD)
Claim #9874	8/25/09	Commercial Machine, Inc.	$13,754.00	$13,754.00
Claim #8762	7/28/09	Corrparr Industries Limited	$12,920.21 (CAD)	$12,920.21 (CAD)
Claim #5268	7/14/09	Darigold Ranier (Fair Harbor Capital, LLC)	$2,256.31	$2,256.31
Claim #11719	8/28/09	Dunham Rubber & Belting Corp (Sierra Liquidity Funds, LLC)	$883.02	$883.02
Claim #11607	8/28/09	Edwards Wood Products Inc.	$6,387.60	$6,387.60
Claim #8547	7/17/09	Evonik Degussa Canada, Inc.	$46,276.65 (CAD)	$46,276.65 (CAD)
Claim #4370	7/10/09	General Graphics Corporation	$21,694.24	$21,694.24
Claim #12708	8/20/09	Grapple Marketing Inc d/b/a Kwik Kopy Printing	$1,727.00 (CAD)	$1,727.00 (CAD)
Claim #9750	8/24/09	HP Cadwallder Inc (Liquidity Solutions Inc)	$1,118.09	$1,118.09
Claim #12610	8/3/09	Instachange Displays Limited	$3,010.25 (CAD)	$3,010.25 (CAD)
Claim #7427	8/10/09	Jerry D. Rose Inc.	$7,755.83	$7,755.83
Claim #10579	8/26/09	JH Knighton Lumber Co. Inc.	$18,063.47	$18,063.47

Claim #	Date	Claimant or Movant	Amount of Claim	Allowed Amount
Claim #12809	8/25/09	Kadant Black Clawson Inc	$9,021.00	$9,021.00
Claim #4040	7/7/09	Kemira Chemicals, Inc.	$250,632.12	$250,632.12
Claim #11766	8/28/09	Mercury Printing Company, Inc	$5,016.00	$5,016.00
Claim #8798	7/29/09	MGM Groupe Counseil	$3,313.05 (CAD)	$3,313.05 (CAD)
Claim #9748	8/24/09	Oram Material Handling (Liquidity Solutions Inc)	$2,432.02	$2,432.02
Claim #12847	8/26/09	Vision Instrumentation Inc	$375.17 (CAD)	$375.17 (CAD)
Claim #13129	7/15/09	Westburne Electric Supply (Midwest) Division of Rexel Canada Electrical Inc.	$1,026.15 (CAD)	$1,026.15 (CAD)