

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**ORDER GRANTING (I) THE TRUSTEE'S MOTION TO RECLASSIFY CERTAIN
DEFERRED COMPENSATION CLAIMS AS UNSECURED NON-PRIORITY
GENERAL CREDITOR CLAIMS AND (II) THE TRUSTEE'S MOTION TO
RECLASSIFY CERTAIN SUBSTANTIVELY IDENTICAL DEFERRED
COMPENSATION CLAIMS AS UNSECURED GENERAL CREDITOR CLAIMS**

Upon (i) the motion to reclassify certain deferred compensation claims as unsecured non-priority general creditor claims [ECF No. 12655], and (ii) the motion to reclassify certain substantively identical claims as unsecured general creditor claims [ECF No. 12656] (together, the “Motions”), both dated September 2, 2015, of James W. Giddens (the “Trustee”), as trustee for the liquidation of Lehman Brothers Inc. (“LBI”) under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to sections 78fff(b) and 78fff-1(a) of SIPA, reclassifying the claims listed on Exhibit 1 and Exhibit 2 attached hereto (together, the “Exhibits”) in their entirety to general unsecured status pursuant to Bankruptcy Code section 506(a) and/or section 507(a), as more fully described in the Motions; and due and proper notice of the Motions having been provided, and it appearing that no other or further notice need be provided; and a response to the Motions having been filed by certain of the claimants holding claims listed on the Exhibits (the “Response”) [ECF No. 12832]; and a reply having been filed

by the Trustee in further support of the Motions (the “Reply”) [ECF No. 12942]; and a hearing (the “Hearing”) having been held on November 4, 2015 to consider the relief requested in the Motions; and the Court having considered the Motions, the Response, and the Reply, and found and determined that the relief sought in the Motions is in the best interests of LBI, its estate, its customers and creditors, and all parties in interest and that the legal and factual bases set forth in the Motions establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor and for the reasons stated on the record by the Court at the Hearing, it is

ORDERED that for the reasons stated on the record at the hearing, the relief requested in the Motions is granted; and it is further

ORDERED that, pursuant to sections 502(b), 506, and 507 of the Bankruptcy Code, the Claims listed on the Exhibits are reclassified as general unsecured non-priority creditor claims, as set forth on the Exhibits in the column entitled “*Claim as Modified*”; and it is further

ORDERED that the claims listed on the Exhibits under the heading “*Claim as Modified*” will remain on the LBI general claims register subject to the Trustee’s right to further object as set forth herein; and it is further

ORDERED that nothing in this Order affects any of the positions asserted by any party in the ESEP Adversary Proceeding, as that term is defined in the Motions, and the Trustee’s rights to object to the reclassified claims on any basis is preserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and/or interpretation of this Order.

Dated: New York, New York
November 10, 2015

/S/ Shelley C. Chapman
HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS INC., CASE No: 08-01420 (SCC) SIPA

**EXHIBIT 1 – CLAIMS SUBJECT TO THE TRUSTEE’S MOTION TO RECLASSIFY CERTAIN DEFERRED COMPENSATION CLAIMS AS
UNSECURED NON-PRIORITY GENERAL CREDITOR CLAIMS**

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
1	ACKERMAN, DONALD 1 MAYFAIR CIRCLE PURCHASE, NY 10577	7001872	5/21/2009	- (A) \$402,760.09 (S) - (P) - (U) \$402,760.09 (T)	- (A) - (S) - (P) \$402,760.09 (U) \$402,760.09 (T)
2	ADES, SABAH STEIMATZKY STREET NO. 2, APT. 43 TEL AVIV 67218 ISRAEL	7001785	5/20/2009	- (A) \$314,085.13 (S) - (P) - (U) \$314,085.13 (T)	- (A) - (S) - (P) \$314,085.13 (U) \$314,085.13 (T)
3	ASHE, KATHLEEN 219 TRENTON BLVD. SEA GIRT, NJ 08750	7001879	5/21/2009	- (A) \$204,910.53 (S) - (P) - (U) \$204,910.53 (T)	- (A) - (S) - (P) \$204,910.53 (U) \$204,910.53 (T)
4	ASHER, THOMAS 2939 HABERSHAM ROAD, NW ATLANTA, GA 30305	7001880	5/21/2009	- (A) \$135,224.41 (S) - (P) - (U) \$135,224.41 (T)	- (A) - (S) - (P) \$135,224.41 (U) \$135,224.41 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
5	AYOUB, ANTHONY 18752 S.E. RED APPLE LN JUPITER, FL 33458	7001899	5/22/2009	- (A) \$393,289.45 (S) - (P) - (U) \$393,289.45 (T)	- (A) - (S) - (P) \$393,289.45 (U) \$393,289.45 (T)
6	BARY, ROBERTA 25 MONROE PLACE, 7C BROOKLYN, NY 11201	7001714	5/19/2009	- (A) \$73,755.48 (S) - (P) - (U) \$73,755.48 (T)	- (A) - (S) - (P) \$73,755.48 (U) \$73,755.48 (T)
7	BESSE, ROBERT 18 MOTT DRIVE ALAMO, CA 94507	7001913	5/22/2009	- (A) \$47,085.09 (S) - (P) - (U) \$47,085.09 (T)	- (A) - (S) - (P) \$47,085.09 (U) \$47,085.09 (T)
8	BEST, ALAN 5 POST FIELDS LANE PO BOX 1669 QUOGUE, NY 11959	7001914	5/22/2009	- (A) \$402,767.98 (S) - (P) - (U) \$402,767.98 (T)	- (A) - (S) - (P) \$402,767.98 (U) \$402,767.98 (T)
9	BIGGAR, ELIZABETH 16573 JORDAN GARDNER OVAL CHAGRIN FALLS, OH 44023-1155	7001918	5/22/2009	- (A) \$161,566.62 (S) - (P) - (U) \$161,566.62 (T)	- (A) - (S) - (P) \$161,566.62 (U) \$161,566.62 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
10	BLUTINGER, NATAN 14 STANFORD AVENUE WEST ORANGE, NJ 07052	7001834	5/21/2009	- (A) \$120,479.71 (S) - (P) - (U) \$120,479.71 (T)	- (A) - (S) - (P) \$120,479.71 (U) \$120,479.71 (T)
11	BOE, RICHARD 28100 SPRING CT MUNDELEIN, IL 60060	7002002	5/26/2009	- (A) \$220,272.56 (S) - (P) - (U) \$220,272.56 (T)	- (A) - (S) - (P) \$220,272.56 (U) \$220,272.56 (T)
12	BOHN, FRANCOIS 673 COLFAX PLACE NORTH WOODMERE, NY 11581	7001916	5/22/2009	- (A) \$108,876.45 (S) - (P) - (U) \$108,876.45 (T)	- (A) - (S) - (P) \$108,876.45 (U) \$108,876.45 (T)
13	BORCHERS, LEON 110 BLACKLAND ROAD NW ATLANTA, GA 30342	7001807	5/20/2009	- (A) \$18,071.76 (S) - (P) - (U) \$18,071.76 (T)	- (A) - (S) - (P) \$18,071.76 (U) \$18,071.76 (T)
14	BORCHERS, LEON 110 BLACKLAND ROAD NW ATLANTA, GA 30042	7001917	5/22/2009	- (A) \$72,599.48 (S) - (P) - (U) \$72,599.48 (T)	- (A) - (S) - (P) \$72,599.48 (U) \$72,599.48 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
15	BOYLES, KENNETH 17418 HEATHER OAKS PLACE TAMPA, FL 33647	7001922	5/22/2009	- (A) \$396,680.15 (S) - (P) - (U) \$396,680.15 (T)	- (A) - (S) - (P) \$396,680.15 (U) \$396,680.15 (T)
16	BRAGER, STANLEY 14 HALCYON CT. BALTIMORE, MD 21208	7002004	5/26/2009	- (A) \$97,587.59 (S) - (P) - (U) \$97,587.59 (T)	- (A) - (S) - (P) \$97,587.59 (U) \$97,587.59 (T)
17	BRESNAN, JOHN 2 BEDONS ALLEY CHARLESTON, SC 29401	7002555	6/1/2009	- (A) \$309,537.84 (S) - (P) - (U) \$309,537.84 (T)	- (A) - (S) - (P) \$309,537.84 (U) \$309,537.84 (T)
18	BROADBENT, WILLIAM 75 PECKSLAND ROAD GREENWICH, CT 06831	7001949	5/24/2009	- (A) \$118,002.49 (S) - (P) - (U) \$118,002.49 (T)	- (A) - (S) - (P) \$118,002.49 (U) \$118,002.49 (T)
19	BRODA, KATHLEEN 2131 PRESTON DRIVE COLUMBUS, GA 31906	7001721	5/19/2009	- (A) \$144,010.00 (S) - (P) - (U) \$144,010.00 (T)	- (A) - (S) - (P) \$144,010.00 (U) \$144,010.00 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
20	BRYDSON, JOHN 111 HUNTING RIDGE ROAD GREENWICH, CT 06831	7001950	5/24/2009	- (A) \$201,393.17 (S) - (P) - (U) \$201,393.17 (T)	- (A) - (S) - (P) \$201,393.17 (U) \$201,393.17 (T)
21	BULS, ARTHUR, DECEASED C/O DONNA BULS 462 MARIANA POINTE DRIVE LOVELAND, CO 80537	7002056	5/27/2009	- (A) \$83,168.72 (S) - (P) - (U) \$83,168.72 (T)	- (A) - (S) - (P) \$83,168.72 (U) \$83,168.72 (T)
22	BURNS, PERRY 82 BUTTERNUT HOLLOW ROAD GREENWICH, CT 06830	7001951	5/24/2009	- (A) \$19,192.16 (S) - (P) - (U) \$19,192.16 (T)	- (A) - (S) - (P) \$19,192.16 (U) \$19,192.16 (T)
23	BURNS, THOMAS 29 KINGSTON ROAD SCARSDALE, NY 10583	7001835	5/21/2009	- (A) \$266,761.56 (S) - (P) - (U) \$266,761.56 (T)	- (A) - (S) - (P) \$266,761.56 (U) \$266,761.56 (T)
24	BUSACCA, GARY 18 JOANNA WAY SHORT HILLS, NJ 07078	7001824	5/20/2009	- (A) \$393,289.45 (S) - (P) - (U) \$393,289.45 (T)	- (A) - (S) - (P) \$393,289.45 (U) \$393,289.45 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
25	BUTTERS, DAVID 215 EAST 72ND STREET NEW YORK, NY 10021	7001836	5/21/2009	- (A) \$198,719.51 (S) - (P) - (U) \$198,719.51 (T)	- (A) - (S) - (P) \$198,719.51 (U) \$198,719.51 (T)
26	CAMPBELL, ROBERT H. AND KATHERINE 8604 NE 10TH STREET MEDINA, WA 98039	1077 ¹	1/16/2009	- (A) - (S) \$769,184.27 (P) - (U) \$769,184.27 (T)	- (A) - (S) - (P) \$769,184.27 (U) \$769,184.27 (T)
27	CAPRA, JAMES 555 THEODORE FREMD, SUITE C209 RYE, NY 10580	7002057	5/27/2009	- (A) \$190,537.50 (S) - (P) - (U) \$190,537.50 (T)	- (A) - (S) - (P) \$190,537.50 (U) \$190,537.50 (T)
28	CARBONE, RUDOLPH 53 WOODS LANE BOYNTON BEACH, FL 33436	7001958	5/24/2009	- (A) \$149,476.57 (S) - (P) - (U) \$149,476.57 (T)	- (A) - (S) - (P) \$149,476.57 (U) \$149,476.57 (T)

-
1. This motion relates only to the portion of claim number 1077 which asserts a claim related to the ESEP and which is subject to the ESEP Adversary Proceeding. The portion of the claim that was subject to the Trustee's One Hundred Fifty-Fourth Omnibus Objection to General Creditor Claims (Employee Claims) is not subject to the ESEP Adversary Proceeding and is unaffected by this this motion.
-

(A) – ADMINISTRATIVE	(S) – SECURED	(P) – PRIORITY	(U) – UNSECURED	(T) – TOTAL CLAIMED
----------------------	---------------	----------------	-----------------	---------------------

* The amount listed in the "Capped Claim Amount" column is the capped amount of your claim as reflected in the Court's Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
29	CARNS, LEWIS 9862 EAST SAN SALVODOR SCOTTSDALE, AZ 85258	7002121	5/28/2009	- (A) \$16,000.00 (S) - (P) - (U) \$16,000.00 (T)	- (A) - (S) - (P) \$16,000.00 (U) \$16,000.00 (T)
30	CEISLER, ROBERT 262 CENTRAL PARK WEST NEW YORK, NY 10024	7001724	5/19/2009	- (A) \$94,940.41 (S) - (P) - (U) \$94,940.41 (T)	- (A) - (S) - (P) \$94,940.41 (U) \$94,940.41 (T)
31	CERASIA, ROBERT 6 WILLOWBROOK LANE NO. CALDWELL, NJ 07006	7001960	5/24/2009	- (A) \$198,435.46 (S) - (P) - (U) \$198,435.46 (T)	- (A) - (S) - (P) \$198,435.46 (U) \$198,435.46 (T)
32	CHATLEY, BRUCE PO BOX 1098 ROSS, CA 94957	7001961	5/24/2009	- (A) \$60,539.12 (S) - (P) - (U) \$60,539.12 (T)	- (A) - (S) - (P) \$60,539.12 (U) \$60,539.12 (T)
33	CHILDERS, JOHN 201 GREENBRIAR WEST LANE RICHLAND, WA 99352	7001964	5/24/2009	- (A) \$217,274.66 (S) - (P) - (U) \$217,274.66 (T)	- (A) - (S) - (P) \$217,274.66 (U) \$217,274.66 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
34	CLARK, JAMES CABOT SQUARE CAPITAL ONE CONNAUGHT PLACE LONDON W2 2ET UNITED KINGDOM	7001788	5/20/2009	- (A) \$402,018.29 (S) - (P) - (U) \$402,018.29 (T)	- (A) - (S) - (P) \$402,018.29 (U) \$402,018.29 (T)
35	COHEN, LEONARD 812 HOLLY LANE CEDAR GROVE, NJ 07009	7002005	5/26/2009	- (A) \$130,116.86 (S) - (P) - (U) \$130,116.86 (T)	- (A) - (S) - (P) \$130,116.86 (U) \$130,116.86 (T)
36	COHEN, PAUL 425 EAST 58TH STREET APT 38B NEW YORK, NY 10022	7001966	5/24/2009	- (A) \$117,670.71 (S) - (P) - (U) \$117,670.71 (T)	- (A) - (S) - (P) \$117,670.71 (U) \$117,670.71 (T)
37	COHEN, REHA 9102 W. BAY HARBOR DR., APT 6DW BAY HARBOR ISLANDS, FL 33154	1809 ²	1/27/2009	- (A) - (S) \$44,823.72 (P) - (U) \$44,823.72 (T)	- (A) - (S) - (P) \$44,823.72 (U) \$44,823.72 (T)

2. This motion relates only to the portion of claim number 1809 which asserts a claim related to the ESEP and which is subject to the ESEP Adversary Proceeding. The portion of the claim that was subject to the Trustee's Two Hundredth Omnibus Objection to General Creditor Claims (No Liability Claims) (ECF No. 8170), as set forth in the Stipulation and Order Regarding Proof of Claim of Reha Cohen (No. 1809) (ECF No. 9182), is not subject to the ESEP Adversary Proceeding and is unaffected by this motion.

(A) – ADMINISTRATIVE	(S) – SECURED	(P) – PRIORITY	(U) – UNSECURED	(T) – TOTAL CLAIMED
----------------------	---------------	----------------	-----------------	---------------------

* The amount listed in the "Capped Claim Amount" column is the capped amount of your claim as reflected in the Court's Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
38	COHEN, SALLEE 9 ROGERS LANE KINGS POINT, NY 11024	7002007	5/26/2009	- (A) \$925,353.00 (S) - (P) \$925,353.00 (U) \$1,850,706.00 (T)	- (A) - (S) - (P) \$925,353.00 (U) \$925,353.00 (T)
39	COLE, EMRIED D III 48 IVY CHASE ATLANTA, GA 30342	7000877	1/30/2009	- (A) - (S) \$121,994.58 (P) - (U) \$121,994.58 (T)	- (A) - (S) - (P) \$121,994.58 (U) \$121,994.58 (T)
40	COLE, EMRIED III 48 IVY CHASE ATLANTA, GA 30342	7001925	5/22/2009	- (A) \$112,720.08 (S) - (P) - (U) \$112,720.08 (T)	- (A) - (S) - (P) \$112,720.08 (U) \$112,720.08 (T)
41	COLE, EMRIED III 48 IVY CHASE ATLANTA, GA 30342	7001939	5/22/2009	- (A) \$40,664.86 (S) - (P) - (U) \$40,664.86 (T)	- (A) - (S) - (P) \$40,664.86 (U) \$40,664.86 (T)
42	COOPER, STANLEY 245 WESTERVELT LANE MAHWAH, NJ 07430	7002072	5/27/2009	- (A) \$105,719.94 (S) - (P) - (U) \$105,719.94 (T)	- (A) - (S) - (P) \$105,719.94 (U) \$105,719.94 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
43	COUCH, WILLIAM 151 TEN EYCK STREET WATERTOWN, NY 13601	7001489	5/14/2009	- (A) \$83,070.57 (S) - (P) - (U) \$83,070.57 (T)	- (A) - (S) - (P) \$83,070.57 (U) \$83,070.57 (T)
44	COX, TIMOTHY 1251 AVENUE OF THE AMERICAS, 33RD FLOOR NEW YORK, NY 10020	7001490	5/14/2009	- (A) \$393,289.46 (S) - (P) - (U) \$393,289.46 (T)	- (A) - (S) - (P) \$393,289.46 (U) \$393,289.46 (T)
45	CUNNINGHAM, KEVIN F. 1945 NORTH ST. FAIRFIELD, CT 06824	4584	5/18/2009	- (A) - (S) \$643,822.00 (P) - (U) \$643,822.00 (T)	- (A) - (S) - (P) \$643,822.00 (U) \$643,822.00 (T)
46	DA PUZZO, PETER 18 PILOT ROCK LANE RIVERSIDE, CT 06878	7002009	5/26/2009	- (A) \$281,633.91 (S) - (P) - (U) \$281,633.91 (T)	- (A) - (S) - (P) \$281,633.91 (U) \$281,633.91 (T)
47	DARSKY, JUDITH 4 BRIAR DEL CIRCLE LARCHMONT, NY 10538	7002010	5/26/2009	- (A) \$258,306.69 (S) - (P) - (U) \$258,306.69 (T)	- (A) - (S) - (P) \$258,306.69 (U) \$258,306.69 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
48	DAVID DWORSKY TRUST U/A FOURTH OF WILL RHODA DWORSKY, TRUSTEE 30 LEONARD TERRACE ROSELAND, NJ 07068	7002122	5/28/2009	- (A) \$175,869.14 (S) - (P) - (U) \$175,869.14 (T)	- (A) - (S) - (P) \$175,869.14 (U) \$175,869.14 (T)
49	DE GENNARO, MARK 42 SNAKE HILL ROAD COLD SPRING HARBOR, NY 11724	7001840	5/21/2009	- (A) \$196,642.09 (S) - (P) - (U) \$196,642.09 (T)	- (A) - (S) - (P) \$196,642.09 (U) \$196,642.09 (T)
50	DELANEY, STEVEN G. 4 VALLEY RIDGE RD. HARRISON, NY 10528	4495	5/12/2009	- (A) - (S) \$323,238.00 (P) - (U) \$323,238.00 (T)	- (A) - (S) - (P) \$323,238.00 (U) \$323,238.00 (T)
51	DOLAN, ROBERT JR. 437 N. COUNTY LINE ROAD HINSDALE, IL 60521	7001842	5/21/2009	- (A) \$393,289.45 (S) - (P) - (U) \$393,289.45 (T)	- (A) - (S) - (P) \$393,289.45 (U) \$393,289.45 (T)
52	EDMISTON, ROBERT 581 PEQUOT AVENUE SOUTHPORT, CT 06890	7001843	5/21/2009	- (A) \$167,076.23 (S) - (P) - (U) \$167,076.23 (T)	- (A) - (S) - (P) \$167,076.23 (U) \$167,076.23 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
53	EDWARDS, MICHAEL 14 SARATOGA CT. ALAMO, CA 94507	7001503	5/14/2009	- (A) \$46,677.58 (S) - (P) - (U) \$46,677.58 (T)	- (A) - (S) - (P) \$46,677.58 (U) \$46,677.58 (T)
54	ELLIOTT, FREDERIC S. 190 SAGO PALM ROAD VERO BEACH, FL 32963	7002125	5/28/2009	- (A) \$17,050,920.00 (S) - (P) - (U) \$17,050,920.00 (T)	- (A) - (S) - (P) \$17,050,920.00 (U) \$17,050,920.00 (T)
55	ELLIOTT, FREDERIC S. 190 SAGO PALM ROAD VERO BEACH, FL 32963	7002126	5/28/2009	- (A) \$1,902,865.50 (S) - (P) - (U) \$1,902,865.50 (T)	- (A) - (S) - (P) \$1,902,865.50 (U) \$1,902,865.50 (T)
56	ESTATE OF GEORGE A. ZOOK AMY ZOOK, EXECUTOR 84 RIVERSIDE DRIVE, APT 4 NEW YORK, NY 10024	7001772	5/19/2009	- (A) \$77,889.60 (S) - (P) - (U) \$77,889.60 (T)	- (A) - (S) - (P) \$77,889.60 (U) \$77,889.60 (T)
57	EVELO, JOSEPH 1801 GULF SHORE BLVD N # 503 NAPLES, FL 34102-4915	7002127	5/28/2009	- (A) \$388,934.25 (S) - (P) - (U) \$388,934.25 (T)	- (A) - (S) - (P) \$388,934.25 (U) \$388,934.25 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
58	EVENSON, DONALD 39635 ROSEBAY COURT FORT MILL, SC 29707	7001508	5/14/2009	- (A) \$46,052.28 (S) - (P) - (U) \$46,052.28 (T)	- (A) - (S) - (P) \$46,052.28 (U) \$46,052.28 (T)
59	FELDMAN, RICHARD 200 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10166	7001511	5/14/2009	- (A) \$246,802.53 (S) - (P) - (U) \$246,802.53 (T)	- (A) - (S) - (P) \$246,802.53 (U) \$246,802.53 (T)
60	FENWICK, LARRY PO BOX 277 MACKSVILLE, KS 67557	7001512	5/14/2009	- (A) \$198,586.70 (S) - (P) - (U) \$198,586.70 (T)	- (A) - (S) - (P) \$198,586.70 (U) \$198,586.70 (T)
61	FISHBEIN, NORMAN 16216 MIRA VISTA LANE DELRAY BEACH, FL 33446	7001516	5/14/2009	- (A) \$119,413.99 (S) - (P) - (U) \$119,413.99 (T)	- (A) - (S) - (P) \$119,413.99 (U) \$119,413.99 (T)
62	FRANCES D. RENZI, BENEFICIARY OF LOUIS RENZI 333 RECTOR PLACE, APT. 812 NEW YORK, NY 10280	7001662	5/18/2009	- (A) \$125,731.18 (S) - (P) - (U) \$125,731.18 (T)	- (A) - (S) - (P) \$125,731.18 (U) \$125,731.18 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
63	FRANKEL, ARNOLD 129 DAVIS HILL ROAD WESTON, CT 06883	7001519	5/14/2009	- (A) \$111,532.37 (S) - (P) - (U) \$111,532.37 (T)	- (A) - (S) - (P) \$111,532.37 (U) \$111,532.37 (T)
64	FULTON, THOMAS 2550 FAIRWAY DRIVE BOZEMAN, MT 59715	7001942	5/22/2009	- (A) \$27,631.31 (S) - (P) - (U) \$27,631.31 (T)	- (A) - (S) - (P) \$27,631.31 (U) \$27,631.31 (T)
65	GALLATIN, RONALD 17061 BROOKWOOD DRIVE BOCA RATON, FL 33496	6213	8/10/2010	- (A) \$2,326,229.13 (S) - (P) - (U) \$2,326,229.13 (T)	- (A) - (S) - (P) \$2,326,229.13 (U) \$2,326,229.13 (T)
66	GALLEHER, RICHARD 1641 HAZBETH LANE GLENDALE, CA 91202	7001522	5/14/2009	- (A) \$165,383.17 (S) - (P) - (U) \$165,383.17 (T)	- (A) - (S) - (P) \$165,383.17 (U) \$165,383.17 (T)
67	GARBER, ALAN 111 PROSPECT ST. APARTMENT 1E WESTFIELD, NJ 07090	7001524	5/14/2009	- (A) \$124,658.56 (S) - (P) - (U) \$124,658.56 (T)	- (A) - (S) - (P) \$124,658.56 (U) \$124,658.56 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
68	GARD, RONALD 3804 SLEEPY LANE DALLAS, TX 75229	7001525	5/14/2009	- (A) \$145,373.59 (S) - (P) - (U) \$145,373.59 (T)	- (A) - (S) - (P) \$145,373.59 (U) \$145,373.59 (T)
69	GENGLER, THOMAS JR. 18 WADSWORTH ROAD GLEN ROCK, NJ 07452	7001845	5/21/2009	- (A) \$390,184.99 (S) - (P) - (U) \$390,184.99 (T)	- (A) - (S) - (P) \$390,184.99 (U) \$390,184.99 (T)
70	GENIRS, ROBERT 5000 ROYAL MARCO WAY, UNIT 634 MARCO ISLAND, FL 34145	7001972	5/24/2009	- (A) \$284,630.75 (S) - (P) - (U) \$284,630.75 (T)	- (A) - (S) - (P) \$284,630.75 (U) \$284,630.75 (T)
71	GLADSTONE, ALAN 580 POLLY PARK ROAD HARRISON, NY 10528	7002071	5/27/2009	- (A) \$111,230.42 (S) - (P) - (U) \$111,230.42 (T)	- (A) - (S) - (P) \$111,230.42 (U) \$111,230.42 (T)
72	GRABER, JERROLD 5921 BRIERHEDGE AVENUE MEMPHIS, TN 38120	7001540	5/14/2009	- (A) \$43,171.91 (S) - (P) - (U) \$43,171.91 (T)	- (A) - (S) - (P) \$43,171.91 (U) \$43,171.91 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
73	GREGORY, ROBERT 27 PARTRIDGE HILL LANE ESSEX, CT 06426	7001542	5/14/2009	- (A) \$72,302.88 (S) - (P) - (U) \$72,302.88 (T)	- (A) - (S) - (P) \$72,302.88 (U) \$72,302.88 (T)
74	HADLEY, EDWIN 23 TIMBER DRIVE NORTH CALDWELL, NJ 07006	7002074	5/27/2009	- (A) \$88,004.43 (S) - (P) - (U) \$88,004.43 (T)	- (A) - (S) - (P) \$88,004.43 (U) \$88,004.43 (T)
75	HART, EDWARD 514 N. ELLSWORTH STREET NAPERVILLE, IL 60563	7002029	5/26/2009	- (A) \$398,634.80 (S) - (P) - (U) \$398,634.80 (T)	- (A) - (S) - (P) \$398,634.80 (U) \$398,634.80 (T)
76	HERMAN, HARVEY A 1135 HEATHER RD DEERFIELD, IL 60015	4380 ³	4/27/2009	- (A) \$35,970.07 (S) - (P) - (U) \$35,970.07 (T)	- (A) - (S) - (P) \$35,970.07 (U) \$35,970.07 (T)

3. This motion relates only to the portion of claim number 4380 which asserts a claim related to the ESEP and which is subject to the ESEP Adversary Proceeding. The portion of the claim that was subject to the Trustee's One Hundred Eightieth Omnibus Objection Seeking to Reduce, Reclassify, and Allow General Creditor Claims (Employee Claims) in Reduced Amounts as General Unsecured Claims (ECF No. 7955) is not subject to the ESEP Adversary Proceeding and is unaffected by this motion.

(A) – ADMINISTRATIVE	(S) – SECURED	(P) – PRIORITY	(U) – UNSECURED	(T) – TOTAL CLAIMED
----------------------	---------------	----------------	-----------------	---------------------

* The amount listed in the "Capped Claim Amount" column is the capped amount of your claim as reflected in the Court's Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
77	HERRMANN, JOHN A. JR. 1105 PARK AVENUE- 1C NEW YORK, NY 10128	7002533	6/1/2009	- (A) \$429,574.67 (S) - (P) - (U) \$429,574.67 (T)	- (A) - (S) - (P) \$429,574.67 (U) \$429,574.67 (T)
78	ILLGES, JOHN 43 SPRING HARBOR CIRCLE COLUMBUS, GA 31904	7002128	5/28/2009	- (A) \$70,279.42 (S) - (P) - (U) \$70,279.42 (T)	- (A) - (S) - (P) \$70,279.42 (U) \$70,279.42 (T)
79	KAPLAN, ALICE 1965 BROADWAY APT 24E NEW YORK, NY 10023	6035	6/18/2009	- (A) \$258,875.86 (S) - (P) - (U) \$258,875.86 (T)	- (A) - (S) - (P) \$258,875.86 (U) \$258,875.86 (T)
80	KAPLAN, JACK 344 SOUTH BURLINGAME AVENUE LOS ANGELES, LA 90049	7002164	5/28/2009	- (A) \$110,505.38 (S) - (P) - (U) \$110,505.38 (T)	- (A) - (S) - (P) \$110,505.38 (U) \$110,505.38 (T)
81	KAROL, HERBERT, ESTATE OF PHYLLIS E STUDY PER REP 5561 N UNIVERSITY DR CORAL SPRINGS, FL 33067	7002238	5/29/2009	- (A) \$304,478.94 (S) - (P) - (U) \$304,478.94 (T)	- (A) - (S) - (P) \$304,478.94 (U) \$304,478.94 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
82	KATZ, EVAN 112 ROTARY DRIVE SUMMIT, NJ 07901	7001565	5/15/2009	- (A) \$149,508.12 (S) - (P) - (U) \$149,508.12 (T)	- (A) - (S) - (P) \$149,508.12 (U) \$149,508.12 (T)
83	KAUFMAN, JOEL 34 BERKSHIRE ROAD WOODCLIFF LAKE, NJ 07677	7001566	5/15/2009	- (A) \$390,765.32 (S) - (P) - (U) \$390,765.32 (T)	- (A) - (S) - (P) \$390,765.32 (U) \$390,765.32 (T)
84	KEARNS, WILLIAM JR. 310 SOUTH STREET MORRISTOWN, NJ 07960	7001567	5/15/2009	- (A) \$248,963.31 (S) - (P) - (U) \$248,963.31 (T)	- (A) - (S) - (P) \$248,963.31 (U) \$248,963.31 (T)
85	KELLY, BRIAN 25 KIPLING LANE SCOTCH PLAINS, NJ 07076	7001790	5/20/2009	- (A) \$312,605.37 (S) - (P) - (U) \$312,605.37 (T)	- (A) - (S) - (P) \$312,605.37 (U) \$312,605.37 (T)
86	KIRBY, WILLIAM 31 GRIST MILL ROAD PITTSFIELD, MA 01201	7001570	5/15/2009	- (A) \$171,790.26 (S) - (P) - (U) \$171,790.26 (T)	- (A) - (S) - (P) \$171,790.26 (U) \$171,790.26 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
87	KOBAK, MARTIN 617 HARRITON RD. BRYN MAWR, PA 19010	1	12/3/2008	- (A) - (S) \$162,783.00 (P) - (U) \$162,783.00 (T)	- (A) - (S) - (P) \$162,783.00 (U) \$162,783.00 (T)
88	KOWSKI, GEORGE PO BOX 68 39 WOODS ROAD YULAN, NY 12792	7001572	5/15/2009	- (A) \$204,307.17 (S) - (P) - (U) \$204,307.17 (T)	- (A) - (S) - (P) \$204,307.17 (U) \$204,307.17 (T)
89	KOZELETZ, STEPHEN 611 FIFTH AVENUE EAST NORTHPORT, NY 11731	7001849	5/21/2009	- (A) \$81,042.81 (S) - (P) - (U) \$81,042.81 (T)	- (A) - (S) - (P) \$81,042.81 (U) \$81,042.81 (T)
90	KRANTZ, ERIC 3236 LAKE SHORE DRIVE LAKE GEORGE, NY 12845	7001574	5/15/2009	- (A) \$124,048.78 (S) - (P) - (U) \$124,048.78 (T)	- (A) - (S) - (P) \$124,048.78 (U) \$124,048.78 (T)
91	LANDAU, ARNOLD 29 MERRITT AVENUE MASSAPEQUA, NY 11758	7001580	5/15/2009	- (A) \$153,406.42 (S) - (P) - (U) \$153,406.42 (T)	- (A) - (S) - (P) \$153,406.42 (U) \$153,406.42 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
92	LEETZOW, LEONARD JR. 5800 TIDEWOOD AVENUE SARASOTA, FL 34231	7001583	5/15/2009	- (A) \$242,332.78 (S) - (P) - (U) \$242,332.78 (T)	- (A) - (S) - (P) \$242,332.78 (U) \$242,332.78 (T)
93	LESSING, STEPHEN C/O BARCLAYS CAPITAL 745 SEVENTH AVENUE 6TH FL NEW YORK, NY 10019	6131	9/22/2009	- (A) \$1,061,250.87 (S) - (P) - (U) \$1,061,250.87 (T)	- (A) - (S) - (P) \$1,061,250.87 (U) \$1,061,250.87 (T)
94	LEVY, JOHN 895 PARK AVENUE NEW YORK, NY 10021	7001591	5/15/2009	- (A) \$211,858.88 (S) - (P) - (U) \$211,858.88 (T)	- (A) - (S) - (P) \$211,858.88 (U) \$211,858.88 (T)
95	LIBMAN, SPENCER 1092 WINDSOR ROAD TEANECK, NJ 07666	7001593	5/15/2009	- (A) \$93,322.70 (S) - (P) - (U) \$93,322.70 (T)	- (A) - (S) - (P) \$93,322.70 (U) \$93,322.70 (T)
96	LIND, ROBERT 2596 GRASSY SPRING PLACE LAS VEGAS, NV 89135	7001594	5/15/2009	- (A) \$402,790.46 (S) - (P) - (U) \$402,790.46 (T)	- (A) - (S) - (P) \$402,790.46 (U) \$402,790.46 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
97	LORD, WILLIAM PO BOX 22 YORK, ME 03909	7001737	5/19/2009	- (A) \$393,259.01 (S) - (P) - (U) \$393,259.01 (T)	- (A) - (S) - (P) \$393,259.01 (U) \$393,259.01 (T)
98	LUSARDI, ROBERT 128 EAST 74TH STREET NEW YORK, NY 10021	7001597	5/15/2009	- (A) \$201,393.17 (S) - (P) (U) \$201,393.17 (T)	- (A) - (S) - (P) \$201,393.17 (U) \$201,393.17 (T)
99	MARINO, THOMAS 1930 BROADWAY, APT 5F NEW YORK, NY 10023	7001602	5/15/2009	- (A) \$393,289.45 (S) - (P) - (U) \$393,289.45 (T)	- (A) - (S) - (P) \$393,289.45 (U) \$393,289.45 (T)
100	MARKS, HERBERT 4526 AVENUE 6 AUSTIN, TX 78751	7001630	5/18/2009	- (A) \$201,407.92 (S) - (P) - (U) \$201,407.92 (T)	- (A) - (S) - (P) \$201,407.92 (U) \$201,407.92 (T)
101	MARTOV, MARTIN 4314 MARINA CITY DRIVE UNIT 216 MARINA DEL REY, CA 90292	7001605	5/15/2009	- (A) \$117,529.61 (S) - (P) - (U) \$117,529.61 (T)	- (A) - (S) - (P) \$117,529.61 (U) \$117,529.61 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
102	MAY, HAROLD H. 26 VAN WAGONER DRIVE ENGLEWOOD CLIFFS, NJ 07632	3572	2/6/2009	- (A) \$125,000.00 (S) \$125,000.00 (P) - (U) \$250,000.00 (T)	- (A) - (S) - (P) \$250,000.00 (U) \$250,000.00 (T)
103	MAY, HAROLD H PRIVATE EQUITY ACCOUNT 26 VAN WAGONER DRIVE ENGLEWOOD CLIFFS, NJ 07632	654	1/5/2009	- (A) \$120,000.00 (S) - (P) - (U) \$120,000.00 (T)	- (A) - (S) - (P) \$120,000.00 (U) \$120,000.00 (T)
104	MAY, HAROLD 26 VAN WAGONER DRIVE ENGLEWOOD CLIFFS, NJ 07632	7002014	5/26/2009	- (A) \$162,646.01 (S) - (P) - (U) \$162,646.01 (T)	- (A) - (S) - (P) \$162,646.01 (U) \$162,646.01 (T)
105	MCCANN, JOHN 5142 ST. ANDREWS ISLAND CT VERO BEACH, FL 32967	4705	5/22/2009	- (A) \$149,027.48 (S) - (P) - (U) \$149,027.48 (T)	- (A) - (S) - (P) \$149,027.48 (U) \$149,027.48 (T)
106	MCDANIEL, ROGER 175 HUGUENOT ST, PH401 NEW ROCHELLE, NY 10801	7001608	5/15/2009	- (A) \$195,075.06 (S) - (P) - (U) \$195,075.06 (T)	- (A) - (S) - (P) \$195,075.06 (U) \$195,075.06 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
107	MCDONALD, PATRICK W. 2311 IVY HILL WAY APT 1113 SAN RAMON, CA 94582	245	12/15/2008	- (A) - (S) \$69,091.12 (P) - (U) \$69,091.12 (T)	- (A) - (S) - (P) \$69,091.12 (U) \$69,091.12 (T)
108	MCDUGALL, JOHN J. 121 BELLEVUE AVE RYE, NY 10580	4412	4/30/2009	- (A) - (S) \$1,593,911.00 (P) - (U) \$1,593,911.00 (T)	- (A) - (S) - (P) \$1,593,911.00 (U) \$1,593,911.00 (T)
109	MCHALE, EDWARD 16205 E GLENPOINT DRIVE FOUNTAIN HILLS, AZ 85268	7001609	5/15/2009	- (A) \$74,486.90 (S) - (P) - (U) \$74,486.90 (T)	- (A) - (S) - (P) \$74,486.90 (U) \$74,486.90 (T)
110	MCLENDON, HEATH 850 CLAYTON AVENUE BAY HEAD, NJ 08742	7001738	5/19/2009	- (A) \$162,228.57 (S) - (P) - (U) \$162,228.57 (T)	- (A) - (S) - (P) \$162,228.57 (U) \$162,228.57 (T)
111	MELNIK, RONALD P.O. BOX 726 SPRING LAKE, NJ 07762-0726	7001616	5/15/2009	- (A) \$267,611.36 (S) - (P) - (U) \$267,611.36 (T)	- (A) - (S) - (P) \$267,611.36 (U) \$267,611.36 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
112	MELZER, RICHARD 165 LAKEWOOD AVE. EAGLES MERE, PA 17731	7001617	5/15/2009	- (A) \$285,555.26 (S) - (P) - (U) \$285,555.26 (T)	- (A) - (S) - (P) \$285,555.26 (U) \$285,555.26 (T)
113	MESSINGER, CRAIG 50 CALAIS ROAD MENDHAM, NJ 07945	7001618	5/15/2009	- (A) \$396,983.65 (S) - (P) - (U) \$396,983.65 (T)	- (A) - (S) - (P) \$396,983.65 (U) \$396,983.65 (T)
114	MIKULICH, RAYMOND 15 CENTRAL PARK WEST, APT 15D NEW YORK, NY 10023	7001619	5/15/2009	- (A) \$322,233.80 (S) - (P) - (U) \$322,233.80 (T)	- (A) - (S) - (P) \$322,233.80 (U) \$322,233.80 (T)
115	MILLER, RONALD 3880 VALLEY GREEN DRIVE MARIETTA, GA 30068	7001931	5/22/2009	- (A) \$85,443.55 (S) - (P) - (U) \$85,443.55 (T)	- (A) - (S) - (P) \$85,443.55 (U) \$85,443.55 (T)
116	MILVERSTED, MICHAEL 15 HAMPTON LANE STAMFORD, CT 06903	7001634	5/18/2009	- (A) \$322,233.80 (S) - (P) - (U) \$322,233.80 (T)	- (A) - (S) - (P) \$322,233.80 (U) \$322,233.80 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
117	MINTER, ALAN 122 OCEAN PARK BLVD -# 412 SANTA MONICA, CA 90405	7002062	5/27/2009	- (A) \$195,006.45 (S) - (P) - (U) \$195,006.45 (T)	- (A) - (S) - (P) \$195,006.45 (U) \$195,006.45 (T)
118	MORGIA, CATALDO 202 CEDAR STREET WATERTOWN, NY 13601	7001636	5/18/2009	- (A) \$178,910.74 (S) - (P) - (U) \$178,910.74 (T)	- (A) - (S) - (P) \$178,910.74 (U) \$178,910.74 (T)
119	MORRISON, ROBERT D. 2033 MANORVIEW CIRCLE NW SALEM, OR 97304	1060	1/15/2009	- (A) - (S) \$45,210.61 (P) - (U) \$45,210.61 (T)	- (A) - (S) - (P) \$45,210.61 (U) \$45,210.61 (T)
120	MUNRO, WILLIAM 1406 GRANT STREET NORTHBROOK, IL 60062	7002168	5/28/2009	- (A) \$340,197.12 (S) - (P) - (U) \$340,197.12 (T)	- (A) - (S) - (P) \$340,197.12 (U) \$340,197.12 (T)
121	MURPHY, NEWELL III 3218 NANCY CREEK ROAD NW ATLANTA, GA 30327	7001740	5/19/2009	- (A) \$86,054.41 (S) - (P) - (U) \$86,054.41 (T)	- (A) - (S) - (P) \$86,054.41 (U) \$86,054.41 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
122	MURRAY, PHILIP PO BOX 494 MANOMET, MA 02345	7002030	5/26/2009	- (A) \$138,986.08 (S) - (P) - (U) \$138,986.08 (T)	- (A) - (S) - (P) \$138,986.08 (U) \$138,986.08 (T)
123	NASTRO, CHARLES 120 EAST END AVENUE, 6C NEW YORK, NY 10028	7001642	5/18/2009	- (A) \$238,865.61 (S) - (P) - (U) \$238,865.61 (T)	- (A) - (S) - (P) \$238,865.61 (U) \$238,865.61 (T)
124	NAVRUDE, STANLEY 241 AUGUSTA CIRCLE DAKOTA DUNES, SD 57049	7001853	5/21/2009	- (A) \$58,164.49 (S) - (P) - (U) \$58,164.49 (T)	- (A) - (S) - (P) \$58,164.49 (U) \$58,164.49 (T)
125	NEILL, FRANK JR. 3131 MAPLE AVENUE APT 1 E DALLAS, TX 75201	7001643	5/18/2009	- (A) \$183,679.87 (S) - (P) - (U) \$183,679.87 (T)	- (A) - (S) - (P) \$183,679.87 (U) \$183,679.87 (T)
126	OWENS, JOHN 181 HUNT VALLEY CIRCLE BERWYN, PA 19312	7001650	5/18/2009	- (A) \$268,532.28 (S) - (P) - (U) \$268,532.28 (T)	- (A) - (S) - (P) \$268,532.28 (U) \$268,532.28 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
127	PASSMAN, SEYMOUR 13 BRISTOL LANE BOYNTON BEACH, FL 33436	7002020	5/26/2009	- (A) \$188,847.76 (S) - (P) - (U) \$188,847.76 (T)	- (A) - (S) - (P) \$188,847.76 (U) \$188,847.76 (T)
128	PETTIT, MARY ANNE 25 SHORE DRIVE HUNTINGTON, NY 11743	7002148 ⁴	5/28/2009	- (A) \$304,680.66 (S) - (P) - (U) \$304,680.66 (T)	- (A) - (S) - (P) \$304,680.66 (U) \$304,680.66 (T)
129	PETTIT, MARY ANNE 25 SHORE DRIVE HUNTINGTON, NY 11743	7002149	5/28/2009	- (A) \$1,684,974.33 (S) - (P) - (U) \$1,684,974.33 (T)	- (A) - (S) - (P) \$1,684,974.33 (U) \$1,684,974.33 (T)
130	PHYFER, DANIEL RR 1 BOX 359 WILLIAMSVILLE, MO 63967	7002022	5/26/2009	- (A) \$94,462.11 (S) - (P) (U) \$94,462.11 (T)	- (A) - (S) - (P) \$94,462.11 (U) \$94,462.11 (T)

-
4. This motion relates only to the portion of claim number 7002148 which asserts a claim related to the ESEP and which is subject to the ESEP Adversary Proceeding. The portion of the claim that was subject to the Trustee's One Hundred Eightieth Omnibus Objections Seeking to Reduce, Reclassify and Allow General Creditor Claims (Employees Claims) in Reduced Amounts as General Unsecured Claims is not subject to the ESEP Adversary Proceeding and is unaffected by this motion.
-

(A) – ADMINISTRATIVE	(S) – SECURED	(P) – PRIORITY	(U) – UNSECURED	(T) – TOTAL CLAIMED
----------------------	---------------	----------------	-----------------	---------------------

* The amount listed in the "Capped Claim Amount" column is the capped amount of your claim as reflected in the Court's Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
131	POGGI, ANTHONY 137 PALISADE AVE CRESSKILL, NJ 07626	1357	11/20/2008	- (A) \$225,827.62 (S) - (P) - (U) \$225,827.62 (T)	- (A) - (S) - (P) \$225,827.62 (U) \$225,827.62 (T)
132	POGGI, ANTHONY 137 PALISADE AVE CRESSKILL, NJ 07626	2945	11/20/2008	- (A) \$225,827.62 (S) - (P) - (U) \$225,827.62 (T)	- (A) - (S) - (P) \$225,827.62 (U) \$225,827.62 (T)
133	PORTER, GRANT 141 SKUNKS MISERY ROAD LOCUST VALLEY, NY 11560	7001710	5/19/2009	- (A) \$346,637.88 (S) - (P) - (U) \$346,637.88 (T)	- (A) - (S) - (P) \$346,637.88 (U) \$346,637.88 (T)
134	PRAVATO, FRANK 897 COLLIER CT- APT 603 MARCO ISLAND, FL 34145	7001742	5/19/2009	- (A) \$101,101.80 (S) - (P) - (U) \$101,101.80 (T)	- (A) - (S) - (P) \$101,101.80 (U) \$101,101.80 (T)
135	RANEY, RICHARD 13445 MARQUETTE AVENUE ELM GROVE, WI 53122	7001659	5/18/2009	- (A) \$143,205.03 (S) - (P) - (U) \$143,205.03 (T)	- (A) - (S) - (P) \$143,205.03 (U) \$143,205.03 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
136	RING, CARL, JR. 511 RIDGEWOOD AVENUE GLEN RIDGE, NJ 07028	7001665	5/18/2009	- (A) \$248,199.73 (S) - (P) - (U) \$248,199.73 (T)	- (A) - (S) - (P) \$248,199.73 (U) \$248,199.73 (T)
137	RITZ, NORMAN, ESTATE OF C/O SANDRA RITZ 7761 ROYAL CALAIS DRIVE LAKE WORTH, FL 33467	7001666	5/18/2009	- (A) \$336,401.99 (S) - (P) - (U) \$336,401.99 (T)	- (A) - (S) - (P) \$336,401.99 (U) \$336,401.99 (T)
138	SEIBELS, ROBERT III 3532 THOMAS AVENUE MONTGOMERY, AL 36111	7002066	5/27/2009	- (A) \$129,770.83 (S) - (P) - (U) \$129,770.83 (T)	- (A) - (S) - (P) \$129,770.83 (U) \$129,770.83 (T)
139	SHELTON, CHARLES 3825 PACES WALK SE ATLANTA, GA 30339	7001681	5/18/2009	- (A) \$299,710.67 (S) - (P) - (U) \$299,710.67 (T)	- (A) - (S) - (P) \$299,710.67 (U) \$299,710.67 (T)
140	SHEPARD, FRANK ONE RIVER COURT- SUITE 3107 JERSEY CITY, NJ 07310	7001682	5/18/2009	- (A) \$393,289.45 (S) - (P) - (U) \$393,289.45 (T)	- (A) - (S) - (P) \$393,289.45 (U) \$393,289.45 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
141	SHERMAN, JOHN 95 EVERGREEN AVENUE RYE, NY 10580	7001746	5/19/2009	- (A) \$190,515.50 (S) - (P) - (U) \$190,515.50 (T)	- (A) - (S) - (P) \$190,515.50 (U) \$190,515.50 (T)
142	SILVERBERG, DAVID 4563 HAMILTON BLVD SIOUX CITY, IA 51104	7001685	5/18/2009	- (A) \$71,198.51 (S) - (P) - (U) \$71,198.51 (T)	- (A) - (S) - (P) \$71,198.51 (U) \$71,198.51 (T)
143	SIMONETTI, PHILIP 52 CLUB WAY RED BANK, NJ 07701	7001687	5/18/2009	- (A) \$402,790.46 (S) - (P) - (U) \$402,790.46 (T)	- (A) - (S) - (P) \$402,790.46 (U) \$402,790.46 (T)
144	STIPO, MICHAEL J. 31 SHORE DRIVE COPIAGUE, NY 11726	4688	5/22/2009	- (A) - (S) \$775,590.22 (P) - (U) \$775,590.22 (T)	- (A) - (S) - (P) \$775,590.22 (U) \$775,590.22 (T)
145	STONE, JERRY, JR. 280 ISLAND CREEK DRIVE VERO BEACH, FL 32963	7001693	5/18/2009	- (A) \$207,162.29 (S) - (P) - (U) \$207,162.29 (T)	- (A) - (S) - (P) \$207,162.29 (U) \$207,162.29 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
146	STRONG, ROGER 30 EAST 71 ST - APT 9A NEW YORK, NY 10021	7002136	5/28/2009	- (A) \$46,343.99 (S) - (P) - (U) \$46,343.99 (T)	- (A) - (S) - (P) \$46,343.99 (U) \$46,343.99 (T)
147	TERRELL, STEVEN 110 GREY FOX RUN CHAGRIN FALLS, OH 44022	7001822	5/20/2009	- (A) \$193,190.16 (S) - (P) - (U) \$193,190.16 (T)	- (A) - (S) - (P) \$193,190.16 (U) \$193,190.16 (T)
148	TILLES, GLENN 61 WEST SCHILLER STREET CHICAGO, IL 60610	7001861	5/21/2009	- (A) \$201,393.17 (S) - (P) - (U) \$201,393.17 (T)	- (A) - (S) - (P) \$201,393.17 (U) \$201,393.17 (T)
149	VALDRIGHI, JOHN 3124 S. 113TH ST. OMAHA, NE 68144-4718	166	12/12/2008	- (A) - (S) \$494,349.00 (P) - (U) \$494,349.00 (T)	- (A) - (S) - (P) \$494,349.00 (U) \$494,349.00 (T)
150	WEINBERG, RICHARD 32 CARANETTA DRIVE LAKEWOOD, NJ 08701	7002137	5/28/2009	- (A) \$917,268.06 (S) - (P) - (U) \$917,268.06 (T)	- (A) - (S) - (P) \$917,268.06 (U) \$917,268.06 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
151	WEISS, EUGENE 19526 BAY VIEW ROAD BOCA RATON, FL 33434	7002152	5/28/2009	- (A) \$42,923.28 (S) - (P) - (U) \$42,923.28 (T)	- (A) - (S) - (P) \$42,923.28 (U) \$42,923.28 (T)
152	WEST, PATRICK S. 1314 GRAND STE 2 PMB 138 SPOKANE, WA 99202	7001761	5/19/2009	- (A) \$375,335.47 (S) - (P) - (U) \$375,335.47 (T)	- (A) - (S) - (P) \$375,335.47 (U) \$375,335.47 (T)
153	WILLIAMS, PAUL 21 HANCOCK LANE DARIEN, CT 06820	7001763	5/19/2009	- (A) \$185,346.15 (S) - (P) - (U) \$185,346.15 (T)	- (A) - (S) - (P) \$185,346.15 (U) \$185,346.15 (T)
154	WOLFF, WILLIAM III 201 EAST 87TH ST, APT 6K NEW YORK, NY 10128	7001865	5/21/2009	- (A) \$402,790.46 (S) - (P) - (U) \$402,790.46 (T)	- (A) - (S) - (P) \$402,790.46 (U) \$402,790.46 (T)
155	WRIGHT, JEANNIE 3851 ASHFORD TRAIL ATLANTA, GA 30319	7001766	5/19/2009	- (A) \$133,838.94 (S) - (P) - (U) \$133,838.94 (T)	- (A) - (S) - (P) \$133,838.94 (U) \$133,838.94 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
156	WRIGHT, JEANNIE 3851 ASHFORD TRAIL ATLANTA, GA 30319	7001811	5/20/2009	- (A) \$48,283.69 (S) - (P) - (U) \$48,283.69 (T)	- (A) - (S) - (P) \$48,283.69 (U) \$48,283.69 (T)
157	WRIGHT, JOHN 9008 PORTSMOUTH COURT PONTE VEDRA, FL 32082	7001867	5/21/2009	- (A) \$355,232.84 (S) - (P) - (U) \$355,232.84 (T)	- (A) - (S) - (P) \$355,232.84 (U) \$355,232.84 (T)
158	WRIGHT, JOHN 9008 PORTSMOUTH COURT PONTE VEDRA, FL 32082	7001868	5/21/2009	- (A) \$96,115.25 (S) - (P) - (U) \$96,115.25 (T)	- (A) - (S) - (P) \$96,115.25 (U) \$96,115.25 (T)
159	YARKIN, ALLAN 9401 COLLINS AVENUE, APT. 607 SURFSIDE, FL 33154	7001769	5/19/2009	- (A) \$26,983.48 (S) - (P) - (U) \$26,983.48 (T)	- (A) - (S) - (P) \$26,983.48 (U) \$26,983.48 (T)
160	ZATULOVE, PAUL 3139 E. MARSHALL AVENUE PHOENIX, AZ 85016	7001770	5/19/2009	- (A) \$124,430.23 (S) - (P) - (U) \$124,430.23 (T)	- (A) - (S) - (P) \$124,430.23 (U) \$124,430.23 (T)

(A) – ADMINISTRATIVE (S) – SECURED (P) – PRIORITY (U) – UNSECURED (T) – TOTAL CLAIMED

* The amount listed in the “Capped Claim Amount” column is the capped amount of your claim as reflected in the Court’s Secured and Priority Claims Reserve Order or Unsecured Claims Reserve Order as applicable.

EXHIBIT 2

IN RE LEHMAN BROTHERS INC., CASE No: 08-01420 (SCC) SIPA

**EXHIBIT 2 – CLAIMS SUBJECT TO THE TRUSTEE’S MOTION TO RECLASSIFY CERTAIN SUBSTANTIVELY IDENTICAL
DEFERRED COMPENSATION CLAIMS AS UNSECURED GENERAL CREDITOR CLAIMS**

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
1	ALESSANDRO, ROBERT 8711 RANDALL DRIVE NW GIG HARBOR, WA 98332	7001874	5/21/2009	- (A) \$674,073.51 (S) - (P) - (U) \$674,073.51 (T)	- (A) - (S) - (P) \$674,073.51 (U) \$674,073.51 (T)
2	AMBRECHT, KENNETH 2601 NO. OCEAN BLVD GULF STREAM, FL 33483-7360	7001875	5/21/2009	- (A) \$4,057,191.67 (S) - (P) - (U) \$4,057,191.67 (T)	- (A) - (S) - (P) \$4,057,191.67 (U) \$4,057,191.67 (T)
3	ANDERSON, BRENTON PO BOX 56 ETNA, NH 03750	7001877	5/21/2009	- (A) \$604,198.67 (S) - (P) - (U) \$604,198.67 (T)	- (A) - (S) - (P) \$604,198.67 (U) \$604,198.67 (T)
4	ANDERSON, JEFFREY C/O LUKINS AND ANNIS PS NEIL S MCKAY 717 WEST SPRAGUE, STE 1600 SPOKANE, WA 99201	7001878	5/21/2009	- (A) \$528,656.26 (S) - (P) - (U) \$528,656.26 (T)	- (A) - (S) - (P) \$528,656.26 (U) \$528,656.26 (T)
5	ANGST, CARLTON 84 BRIXTON ROAD GARDEN CITY, NY 11530	7001786	5/20/2009	- (A) \$684,752.96 (S) - (P) - (U) \$684,752.96 (T)	- (A) - (S) - (P) \$684,752.96 (U) \$684,752.96 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
6	ATCHISON, JOHN 340 W. OAKDALE CHICAGO, IL 60657	7001898	5/22/2009	- (A) \$1,648,719.77 (S) - (P) - (U) \$1,648,719.77 (T)	- (A) - (S) - (P) \$1,648,719.77 (U) \$1,648,719.77 (T)
7	BAKER, JOHN JR. 31 CANFIELD ROAD MORRISTOWN, NJ 07960	7001905	5/22/2009	- (A) \$929,533.23 (S) - (P) - (U) \$929,533.23 (T)	- (A) - (S) - (P) \$929,533.23 (U) \$929,533.23 (T)
8	BARRETT, BERNARD PO BOX 468 SARANAC LAKE, NY 12983	7001712	5/19/2009	- (A) \$2,330,405.07 (S) - (P) - (U) \$2,330,405.07 (T)	- (A) - (S) - (P) \$2,330,405.07 (U) \$2,330,405.07 (T)
9	BATKIN, ALAN 23 HURLINGHAM DRIVE GREENWICH, CT 06831	7001907	5/22/2009	- (A) \$1,611,190.99 (S) - (P) - (U) \$1,611,190.99 (T)	- (A) - (S) - (P) \$1,611,190.99 (U) \$1,611,190.99 (T)
10	BECKERMAN, STANLEY 15 BEECH PLACE DENVER, NJ 07834	7001909	5/22/2009	- (A) \$878,524.27 (S) - (P) - (U) \$878,524.27 (T)	- (A) - (S) - (P) \$878,524.27 (U) \$878,524.27 (T)
11	BELLAS, ALBERT 598 MADISON AVENUE NEW YORK, NY 10022	7002001	5/26/2009	- (A) \$1,408,871.84 (S) - (P) - (U) \$1,408,871.84 (T)	- (A) - (S) - (P) \$1,408,871.84 (U) \$1,408,871.84 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
12	BELLINGER, RICHARD TRUMP TOWER 10 CITY PLACE, STE.19 C WHITE PLAINS, NY 10601	7001910	5/22/2009	- (A) \$1,650,779.41 (S) - (P) - (U) \$1,650,779.41 (T)	- (A) - (S) - (P) \$1,650,779.41 (U) \$1,650,779.41 (T)
13	BENDER, DOUGLAS 80 SPRING HOUSE LANE BASKING RIDGE, NJ 07920	7001912	5/22/2009	- (A) \$604,243.54 (S) - (P) - (U) \$604,243.54 (T)	- (A) - (S) - (P) \$604,243.54 (U) \$604,243.54 (T)
14	BENDER, THEODORE III 3541 RIDGEWOOD ROAD NW ATLANTA, GA 30327	7002053	5/27/2009	- (A) \$595,464.47 (S) - (P) - (U) \$595,464.47 (T)	- (A) - (S) - (P) \$595,464.47 (U) \$595,464.47 (T)
15	BERKLEY, HENRY P.O. BOX 1096 ALPINE, NJ 07620	7002054	5/27/2009	- (A) \$1,031,621.43 (S) - (P) - (U) \$1,031,621.43 (T)	- (A) - (S) - (P) \$1,031,621.43 (U) \$1,031,621.43 (T)
16	BLUM, KEVIN 169 WELLINGTON ROAD GARDEN CITY, NY 11530	7001915	5/22/2009	- (A) \$552,431.88 (S) - (P) - (U) \$552,431.88 (T)	- (A) - (S) - (P) \$552,431.88 (U) \$552,431.88 (T)
17	BOURNE, GEORGE 223 AUDUBON CT. NEW HAVEN, CT 06510	7001823	5/20/2009	- (A) \$773,869.45 (S) - (P) - (U) \$773,869.45 (T)	- (A) - (S) - (P) \$773,869.45 (U) \$773,869.45 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
18	BOYD, WILLIAM JR. 42 ELM HILL LANE DUXBURY, MA 02332	7001920	5/22/2009	- (A) \$2,621,053.20 (S) - (P) - (U) \$2,621,053.20 (T)	- (A) - (S) - (P) \$2,621,053.20 (U) \$2,621,053.20 (T)
19	BRADY, JANE WILDE 1900 OCEAN WALK LANE-APT 138 POMPANO BEACH, FL 33062	7001923	5/22/2009	- (A) \$1,260,681.00 (S) - (P) - (U) \$1,260,681.00 (T)	- (A) - (S) - (P) \$1,260,681.00 (U) \$1,260,681.00 (T)
20	BRANDT, COLEMAN 240 RIVERSIDE BLVD, 12A NEW YORK, NY 10069	7001716	5/19/2009	- (A) \$797,490.26 (S) - (P) - (U) \$797,490.26 (T)	- (A) - (S) - (P) \$797,490.26 (U) \$797,490.26 (T)
21	BRECK, CHRISTOPHER 1 WHEELER DRIVE CLIFTON PARK, NY 12065	7001717	5/19/2009	- (A) \$732,393.50 (S) - (P) - (U) \$732,393.50 (T)	- (A) - (S) - (P) \$732,393.50 (U) \$732,393.50 (T)
22	BRECK, WILLIAM JR. 7 WEST END COURT OLD GREENWICH, CT 06870	7002543	6/1/2009	- (A) \$732,393.50 (S) - (P) - (U) \$732,393.50 (T)	- (A) - (S) - (P) \$732,393.50 (U) \$732,393.50 (T)
23	BROWN, MELVILLE JR. 9516 FAIRCREST DRIVE DALLAS, TX 75238	7001954	5/24/2009	- (A) \$679,944.81 (S) - (P) - (U) \$679,944.81 (T)	- (A) - (S) - (P) \$679,944.81 (U) \$679,944.81 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
24	BROWN, ROBERT MOTT III 19 ULITSA KOSIGINA, KORPUS 1 - KB 62 MOSCOW 119334 RUSSIA	7002055	5/27/2009	- (A) \$1,263,419.13 (S) - (P) - (U) \$1,263,419.13 (T)	- (A) - (S) - (P) \$1,263,419.13 (U) \$1,263,419.13 (T)
25	BURTON, MARK 2051 OYSTER HARBORS OSTERVILLE, MA 02655	7001952	5/24/2009	- (A) \$764,942.18 (S) - (P) - (U) \$764,942.18 (T)	- (A) - (S) - (P) \$764,942.18 (U) \$764,942.18 (T)
26	BUTTERS, DAVID 215 EAST 72ND STREET NEW YORK, NY 10021	7001837	5/21/2009	- (A) \$611,559.44 (S) - (P) - (U) \$611,559.44 (T)	- (A) - (S) - (P) \$611,559.44 (U) \$611,559.44 (T)
27	BUTTERY, STUART 121 SOUTH COURT STREET ALAMO, CA 94507	7002033	5/26/2009	- (A) \$668,605.25 (S) - (P) - (U) \$668,605.25 (T)	- (A) - (S) - (P) \$668,605.25 (U) \$668,605.25 (T)
28	CAGNINA, ROBERT 17 LONGVIEW ROAD READING, MA 01867	7001955	5/24/2009	- (A) \$663,095.41 (S) - (P) - (U) \$663,095.41 (T)	- (A) - (S) - (P) \$663,095.41 (U) \$663,095.41 (T)
29	CAMPBELL, ROBERT 8124 SANDY HOOK DRIVE CLINTON, WA 98236	7001957	5/24/2009	- (A) \$818,878.27 (S) - (P) - (U) \$818,878.27 (T)	- (A) - (S) - (P) \$818,878.27 (U) \$818,878.27 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
30	CARBONE, JAMES PIERS COURT STINCHCOMBE GLOUCESTERSHIRE GL11 GAS UNITED KINGDOM	7001787	5/20/2009	- (A) \$805,594.08 (S) - (P) - (U) \$805,594.08 (T)	- (A) - (S) - (P) \$805,594.08 (U) \$805,594.08 (T)
31	CARNS, LEWIS 9862 EAST SANSALVADOR SCOTTSDALE, AZ 85258	7001959	5/24/2009	- (A) \$636,622.70 (S) - (P) - (U) \$636,622.70 (T)	- (A) - (S) - (P) \$636,622.70 (U) \$636,622.70 (T)
32	CARUANA, SALVATORE 220 EAST DUDLEY AVENUE WESTFIELD, NJ 07090	7001722	5/19/2009	- (A) \$719,159.40 (S) - (P) - (U) \$719,159.40 (T)	- (A) - (S) - (P) \$719,159.40 (U) \$719,159.40 (T)
33	CHEN, PHILIP 5831 FOX HOLLOW COURT ANN ARBOR, MI 48105	7001963	5/24/2009	- (A) \$604,198.67 (S) - (P) - (U) \$604,198.67 (T)	- (A) - (S) - (P) \$604,198.67 (U) \$604,198.67 (T)
34	CIEMNIECKI, STANLEY 304 TRENTON BLVD SEA GIRT, NJ 08750	7001965	5/24/2009	- (A) \$1,530,634.07 (S) - (P) - (U) \$1,530,634.07 (T)	- (A) - (S) - (P) \$1,530,634.07 (U) \$1,530,634.07 (T)
35	COGHLAN, JOHN 745 7TH AVENUE NEW YORK, NY 10019	7001924	5/22/2009	- (A) \$1,162,463.56 (S) - (P) - (U) \$1,162,463.56 (T)	- (A) - (S) - (P) \$1,162,463.56 (U) \$1,162,463.56 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
36	COLACURCI, GLENN 3729 SKYFARM DRIVE SANTA ROSA, CA 95403	7001967	5/24/2009	- (A) \$503,337.09 (S) - (P) - (U) \$503,337.09 (T)	- (A) - (S) - (P) \$503,337.09 (U) \$503,337.09 (T)
37	CONWAY, MICHAEL 200 WOODLAND AVENUE BAY HEAD, NJ 08742	7001838	5/21/2009	- (A) \$898,331.75 (S) - (P) - (U) \$898,331.75 (T)	- (A) - (S) - (P) \$898,331.75 (U) \$898,331.75 (T)
38	COSGROVE, THOMAS 848 THREE QUARTER POINT ROAD WIRTZ, VA 24184	7001969	5/24/2009	- (A) \$747,261.32 (S) - (P) - (U) \$747,261.32 (T)	- (A) - (S) - (P) \$747,261.32 (U) \$747,261.32 (T)
39	CRONIN, WILLIAM 200 EAST 49TH STREET, APT 3012 NEW YORK, NY 10158	7001491	5/14/2009	- (A) \$1,473,916.09 (S) - (P) - (U) \$1,473,916.09 (T)	- (A) - (S) - (P) \$1,473,916.09 (U) \$1,473,916.09 (T)
40	DA PUZZO, PETER 18 PILOT ROCK LANE RIVERSIDE, CT 06878	7002008	5/26/2009	- (A) \$417,361.16 (S) - (P) - (U) \$417,361.16 (T)	- (A) - (S) - (P) \$417,361.16 (U) \$417,361.16 (T)
41	DAUMAN, STEWART 48 HAIGHTS CROSSROAD CHAPPAQUA, NY 10514	7001493	5/14/2009	- (A) \$589,952.63 (S) - (P) - (U) \$589,952.63 (T)	- (A) - (S) - (P) \$589,952.63 (U) \$589,952.63 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
42	DE GAGLIA, THOMAS 34 CEDAR LANE BELLE MEAD, NJ 08502	7001839	5/21/2009	- (A) \$644,470.12 (S) - (P) - (U) \$644,470.12 (T)	- (A) - (S) - (P) \$644,470.12 (U) \$644,470.12 (T)
43	DEL CAMPO, MICHAEL 500 W. SUPERIOR STREET CHICAGO, IL 60654	7001841	5/21/2009	- (A) \$440,546.57 (S) - (P) - (U) \$440,546.57 (T)	- (A) - (S) - (P) \$440,546.57 (U) \$440,546.57 (T)
44	DELLIPAOLI, ROBERT 1 PINE VALLEY COURT HOLMDEL, NJ 07733	7001495	5/14/2009	- (A) \$483,930.25 (S) - (P) - (U) \$483,930.25 (T)	- (A) - (S) - (P) \$483,930.25 (U) \$483,930.25 (T)
45	DIXON, BARBARA 993 PARK AVENUE NEW YORK, NY 10028	7001496	5/14/2009	- (A) \$2,198,861.78 (S) - (P) - (U) \$2,198,861.78 (T)	- (A) - (S) - (P) \$2,198,861.78 (U) \$2,198,861.78 (T)
46	DOBIN, MICHAEL 2 SUNRISE WAY SEA BRIGHT, NJ 07760	7001497	5/14/2009	- (A) \$468,164.54 (S) - (P) - (U) \$468,164.54 (T)	- (A) - (S) - (P) \$468,164.54 (U) \$468,164.54 (T)
47	DOEPKE, WILLIAM 1234 SRUCE DRIVE GLENVIEW, IL 60025	7001631	5/18/2009	- (A) \$714,573.44 (S) - (P) - (U) \$714,573.44 (T)	- (A) - (S) - (P) \$714,573.44 (U) \$714,573.44 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
48	DORFMAN, RICHARD 35 EAST 75TH STREET APT 5C NEW YORK, NY 10021	7002011	5/26/2009	- (A) \$1,693,866.15 (S) - (P) - (U) \$1,693,866.15 (T)	- (A) - (S) - (P) \$1,693,866.15 (U) \$1,693,866.15 (T)
49	DORIS, MARTIN 60 PLYMOUTH ROAD WHITE PLAINS, NY 10603	7001499	5/14/2009	- (A) \$684,752.96 (S) - (P) - (U) \$684,752.96 (T)	- (A) - (S) - (P) \$684,752.96 (U) \$684,752.96 (T)
50	DRESCHER, DENNIS 350 SHERIDAN ROAD GLENCOE, IL 60022	7001501	5/14/2009	- (A) \$783,209.77 (S) - (P) - (U) \$783,209.77 (T)	- (A) - (S) - (P) \$783,209.77 (U) \$783,209.77 (T)
51	EDWARDS, PAUL 5 BROWN RIDGE COURT CEDAR GROVE, NJ 07009	7001504	5/14/2009	- (A) \$756,131.06 (S) - (P) - (U) \$756,131.06 (T)	- (A) - (S) - (P) \$756,131.06 (U) \$756,131.06 (T)
52	EDWARDS, WILLIAM 12 FIELD POINT DRIVE HOLMDEL, NJ 07733	7001505	5/14/2009	- (A) \$1,215,484.94 (S) - (P) - (U) \$1,215,484.94 (T)	- (A) - (S) - (P) \$1,215,484.94 (U) \$1,215,484.94 (T)
53	ESCHERT, ERWIN 32 HILLCREST DRIVE COLTS NECK, NJ 07722	7001507	5/14/2009	- (A) \$662,026.66 (S) - (P) - (U) \$662,026.66 (T)	- (A) - (S) - (P) \$662,026.66 (U) \$662,026.66 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
54	ESTEY, ARTHUR 150 EAST 72ND STREET, APT. 9-S NEW YORK, NY 10021	7001928	5/22/2009	- (A) \$1,120,414.35 (S) - (P) - (U) \$1,120,414.35 (T)	- (A) - (S) - (P) \$1,120,414.35 (U) \$1,120,414.35 (T)
55	FARLEY, JAMES MCKINNIS CREEK RANCH PO 775906 STEAMBOAT SPRINGS, CO 80477	7001509	5/14/2009	- (A) \$1,689,506.35 (S) - (P) - (U) \$1,689,506.35 (T)	- (A) - (S) - (P) \$1,689,506.35 (U) \$1,689,506.35 (T)
56	FELDMAN, ALAN 1601 LAKEVIEW DRIVE HEWLETT, NY 11557	7001825	5/20/2009	- (A) \$939,160.28 (S) - (P) - (U) \$939,160.28 (T)	- (A) - (S) - (P) \$939,160.28 (U) \$939,160.28 (T)
57	FINLAYSON, RODERICK 165 EAST 89TH STREET, 4K NEW YORK, NY 10128	7001513	5/14/2009	- (A) \$725,038.80 (S) - (P) - (U) \$725,038.80 (T)	- (A) - (S) - (P) \$725,038.80 (U) \$725,038.80 (T)
58	FISH, JASON 2301 PACIFIC AVENUE SAN FRANCISCO, CA 94115	7001514	5/14/2009	- (A) \$725,038.80 (S) - (P) - (U) \$725,038.80 (T)	- (A) - (S) - (P) \$725,038.80 (U) \$725,038.80 (T)
59	FORSHAGEN, DOUGLAS 2 DUCHESS COURT HOUSTON, TX 77024	7001515	5/14/2009	- (A) \$792,985.22 (S) - (P) - (U) \$792,985.22 (T)	- (A) - (S) - (P) \$792,985.22 (U) \$792,985.22 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
60	FRANK, EDWIN III 757 LOCUST STREET WINNETKA, IL 60093	7001726	5/19/2009	- (A) \$589,952.63 (S) - (P) - (U) \$589,952.63 (T)	- (A) - (S) - (P) \$589,952.63 (U) \$589,952.63 (T)
61	FRANK, FREDERICK 109 EAST 91ST STREET NEW YORK, NY 10128	7002073	5/27/2009	- (A) \$678,316.03 (S) - (P) - (U) \$678,316.03 (T)	- (A) - (S) - (P) \$678,316.03 (U) \$678,316.03 (T)
62	FRIEDMAN, MARK 35 EAST 75TH STREET, 9E NEW YORK, NY 10021	7002012	5/26/2009	- (A) \$873,435.89 (S) - (P) - (U) \$873,435.89 (T)	- (A) - (S) - (P) \$873,435.89 (U) \$873,435.89 (T)
63	FRY, EDWARD JR. 5509 DRANE DRIVE DALLAS, TX 75209	7001520	5/14/2009	- (A) \$1,099,882.87 (S) - (P) - (U) \$1,099,882.87 (T)	- (A) - (S) - (P) \$1,099,882.87 (U) \$1,099,882.87 (T)
64	FULTZ, THOMAS 128 S HIDDENBROOKE DRIVE ADVANCE, NC 27006	7001521	5/14/2009	- (A) \$424,962.83 (S) - (P) - (U) \$424,962.83 (T)	- (A) - (S) - (P) \$424,962.83 (U) \$424,962.83 (T)
65	GALLEA, ANTHONY 119 VIA PALACIO PALM BEACH GARDENS, FL 33418	7001869	5/21/2009	- (A) \$455,613.60 (S) - (P) - (U) \$455,613.60 (T)	- (A) - (S) - (P) \$455,613.60 (U) \$455,613.60 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
66	GANZ, SUSAN 6420 EASTPOINTE PINES ST PALM BEACH GARDENS, FL 33418	7001523	5/14/2009	- (A) \$546,396.00 (S) - (P) - (U) \$546,396.00 (T)	- (A) - (S) - (P) \$546,396.00 (U) \$546,396.00 (T)
67	GARTLAND, JUDE 2 MOUNT PLEASANT ROAD MORRISTOWN, NJ 07960	7001526	5/14/2009	- (A) \$635,105.80 (S) - (P) - (U) \$635,105.80 (T)	- (A) - (S) - (P) \$635,105.80 (U) \$635,105.80 (T)
68	GARZARELLI, ELAINE 534 HUDSON STREET, 4B NEW YORK, NY 10014	7001527	5/14/2009	- (A) \$805,594.08 (S) - (P) - (U) \$805,594.08 (T)	- (A) - (S) - (P) \$805,594.08 (U) \$805,594.08 (T)
69	GIOIELLA, HENRY 15 LIGHTHOUSE WAY DARIEN, CT 06820	7001529	5/14/2009	- (A) \$402,790.46 (S) - (P) - (U) \$402,790.46 (T)	- (A) - (S) - (P) \$402,790.46 (U) \$402,790.46 (T)
70	GLADSTONE, ALAN 580 POLLY PARK ROAD HARRISON, NY 10528	7001530	5/14/2009	- (A) \$866,463.89 (S) - (P) - (U) \$866,463.89 (T)	- (A) - (S) - (P) \$866,463.89 (U) \$866,463.89 (T)
71	GLASKY, JOEL 1130 PARK AVENUE #9-3 NEW YORK, NY 10128	7001531	5/14/2009	- (A) \$926,434.44 (S) - (P) - (U) \$926,434.44 (T)	- (A) - (S) - (P) \$926,434.44 (U) \$926,434.44 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
72	GOODE, JOHN 35 FALLEN LEAF TERRACE ORINDA, CA 94563	7001534	5/14/2009	- (A) \$969,871.11 (S) - (P) - (U) \$969,871.11 (T)	- (A) - (S) - (P) \$969,871.11 (U) \$969,871.11 (T)
73	GOODSPEED, ROGER 10 EAST 85TH STREET, APT 8C NEW YORK, NY 10028	7001729	5/19/2009	- (A) \$1,307,300.81 (S) - (P) - (U) \$1,307,300.81 (T)	- (A) - (S) - (P) \$1,307,300.81 (U) \$1,307,300.81 (T)
74	GOTT, STEPHEN 425 OCEAN DRIVE WEST STAMFORD, CT 06902	7001539	5/14/2009	- (A) \$1,764,188.02 (S) - (P) - (U) \$1,764,188.02 (T)	- (A) - (S) - (P) \$1,764,188.02 (U) \$1,764,188.02 (T)
75	GOTTMAN, HENRY 208 HEATHER LANE RAMSEY, NJ 07446	7001827	5/20/2009	- (A) \$688,254.28 (S) - (P) - (U) \$688,254.28 (T)	- (A) - (S) - (P) \$688,254.28 (U) \$688,254.28 (T)
76	GRAEME JAMES 44 W. BROADWAY APT 1206S SALT LAKE CITY, UT 84101	7001558	5/14/2009	- (A) \$500,151.21 (S) - (P) - (U) \$500,151.21 (T)	- (A) - (S) - (P) \$500,151.21 (U) \$500,151.21 (T)
77	GRAVES, JOHN 13701 BAYLISS ROAD LOS ANGELES, CA 90049	7001541	5/14/2009	- (A) \$461,942.25 (S) - (P) - (U) \$461,942.25 (T)	- (A) - (S) - (P) \$461,942.25 (U) \$461,942.25 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
78	GUERNSEY, ALAN 234 ABOIT PLACE TOWER LAKES, IL 60010	7001846	5/21/2009	- (A) \$1,401,517.42 (S) - (P) - (U) \$1,401,517.42 (T)	- (A) - (S) - (P) \$1,401,517.42 (U) \$1,401,517.42 (T)
79	HAMENT, NANCY 101 W 81ST ST, #709 NEW YORK, NY 10024	7001974	5/24/2009	- (A) \$1,208,350.38 (S) - (P) - (U) \$1,208,350.38 (T)	- (A) - (S) - (P) \$1,208,350.38 (U) \$1,208,350.38 (T)
80	HAYES, BRIAN 1110 PEMBROKE JONES DRIVE WILMINGTON, NC 28405	7001731	5/19/2009	- (A) \$1,688,694.34 (S) - (P) - (U) \$1,688,694.34 (T)	- (A) - (S) - (P) \$1,688,694.34 (U) \$1,688,694.34 (T)
81	HAYES, DENNIS LEE 1 SMUGGLERS COVER LLOYD HARBOR, NY 11743	7001847	5/21/2009	- (A) \$2,209,116.79 (S) - (P) - (U) \$2,209,116.79 (T)	- (A) - (S) - (P) \$2,209,116.79 (U) \$2,209,116.79 (T)
82	HERSHBERG, DAVID 20 FLINT AVENUE LARCHMONT, NY 10538	7001975	5/24/2009	- (A) \$787,881.87 (S) - (P) - (U) \$787,881.87 (T)	- (A) - (S) - (P) \$787,881.87 (U) \$787,881.87 (T)
83	HERZER, CHARLES 515 E 79TH ST, APT PH-C NEW YORK, NY 10075	7001732	5/19/2009	- (A) \$725,038.80 (S) - (P) - (U) \$725,038.80 (T)	- (A) - (S) - (P) \$725,038.80 (U) \$725,038.80 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
84	HETZEL, CHARLES 3330 MEADOWS DRIVE PARK CITY, UT 84060	7001547	5/14/2009	- (A) \$1,729,701.36 (S) - (P) - (U) \$1,729,701.36 (T)	- (A) - (S) - (P) \$1,729,701.36 (U) \$1,729,701.36 (T)
85	HIGGINS, HARRISON 81 HOLLY HILL LANE GREENWICH, CT 06830	7001549	5/14/2009	- (A) \$2,958,423.46 (S) - (P) - (U) \$2,958,423.46 (T)	- (A) - (S) - (P) \$2,958,423.46 (U) \$2,958,423.46 (T)
86	HILL, TOMLINSON 345 PARK AVENUE NEW YORK, NY 10154	7001733	5/19/2009	- (A) \$2,769,162.25 (S) - (P) - (U) \$2,769,162.25 (T)	- (A) - (S) - (P) \$2,769,162.25 (U) \$2,769,162.25 (T)
87	HOFFMAN, ARNOLD 415 L'AMBIANCE DRIVE APT.506 LONGBOAT KEY, FL 34228	7001551	5/14/2009	- (A) \$489,560.79 (S) - (P) - (U) \$489,560.79 (T)	- (A) - (S) - (P) \$489,560.79 (U) \$489,560.79 (T)
88	HOFFMAN, KENNETH 637 N. FOREST DRIVE TEANECK, NJ 07666	7001552	5/14/2009	- (A) \$1,048,247.24 (S) - (P) - (U) \$1,048,247.24 (T)	- (A) - (S) - (P) \$1,048,247.24 (U) \$1,048,247.24 (T)
89	HOOPES, SCOTT 560 MISSION STREET, SUITE 2400 SAN FRANCISCO, CA 94105	7001553	5/14/2009	- (A) \$1,979,834.14 (S) - (P) - (U) \$1,979,834.14 (T)	- (A) - (S) - (P) \$1,979,834.14 (U) \$1,979,834.14 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
90	HUBBARD, CHARLES 2400 BUTTERNUT DRIVE HILLSBOROUGH, CA 94010	7002058	5/27/2009	- (A) \$1,057,313.46 (S) - (P) - (U) \$1,057,313.46 (T)	- (A) - (S) - (P) \$1,057,313.46 (U) \$1,057,313.46 (T)
91	ISLES, PHILIP 955 LEXINGTON AVENUE NEW YORK, NY 10021	7001555	5/14/2009	- (A) \$978,216.55 (S) - (P) - (U) \$978,216.55 (T)	- (A) - (S) - (P) \$978,216.55 (U) \$978,216.55 (T)
92	JACKSON, MICHAEL 177 SABBADAY LANE WASHINGTON DEPOT, CT 06794	7002129	5/28/2009	- (A) \$572,291.20 (S) - (P) - (U) \$572,291.20 (T)	- (A) - (S) - (P) \$572,291.20 (U) \$572,291.20 (T)
93	JACOBS, DAVID 2 WESTON ROAD LINCOLN, MA 01773	7001557	5/14/2009	- (A) \$1,907,898.45 (S) - (P) - (U) \$1,907,898.45 (T)	- (A) - (S) - (P) \$1,907,898.45 (U) \$1,907,898.45 (T)
94	KILGORE, JON 2422 GLEN OAKS COURT ATLANTA, GA 30345	7001569	5/15/2009	- (A) \$402,790.46 (S) - (P) - (U) \$402,790.46 (T)	- (A) - (S) - (P) \$402,790.46 (U) \$402,790.46 (T)
95	KLONSKY, DANIEL 34 FLAMINGO ROAD ROSLYN, NY 11576	7001571	5/15/2009	- (A) \$820,520.00 (S) - (P) - (U) \$820,520.00 (T)	- (A) - (S) - (P) \$820,520.00 (U) \$820,520.00 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
96	KOPP, BRADFORD 20 NEPUN RD WESTERLY, RI 02891-5520	7001848	5/21/2009	- (A) \$966,719.06 (S) - (P) - (U) \$966,719.06 (T)	- (A) - (S) - (P) \$966,719.06 (U) \$966,719.06 (T)
97	KRA, HOWARD 9115 BURNING TREE ROAD BETHESDA, MD 20817	7001573	5/15/2009	- (A) \$606,590.78 (S) - (P) - (U) \$606,590.78 (T)	- (A) - (S) - (P) \$606,590.78 (U) \$606,590.78 (T)
98	KRUEGER, HARVEY 150 E. 69TH ST. 4K NEW YORK, NY 10021	7002059	5/27/2009	- (A) \$477,633.48 (S) - (P) - (U) \$477,633.48 (T)	- (A) - (S) - (P) \$477,633.48 (U) \$477,633.48 (T)
99	KUNIGK, PETER PO BOX 462 BEDFORD HILLS, NY 10507	7001575	5/15/2009	- (A) \$789,698.47 (S) - (P) - (U) \$789,698.47 (T)	- (A) - (S) - (P) \$789,698.47 (U) \$789,698.47 (T)
100	LAKEFIELD, BRUCE 253 CHESHIRE WAY NAPLES, FL 34110	7001577	5/15/2009	- (A) \$514,061.88 (S) - (P) - (U) \$514,061.88 (T)	- (A) - (S) - (P) \$514,061.88 (U) \$514,061.88 (T)
101	LANCASTER, ROBERT 4209 MCFARLIN BLVD DALLAS, TX 75205	7001579	5/15/2009	- (A) \$1,163,845.69 (S) - (P) - (U) \$1,163,845.69 (T)	- (A) - (S) - (P) \$1,163,845.69 (U) \$1,163,845.69 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
102	LANDGRAF, KARL 33 AYRAULT STREET NEWPORT, RI 02840	7001581	5/15/2009	- (A) \$604,198.67 (S) - (P) - (U) \$604,198.67 (T)	- (A) - (S) - (P) \$604,198.67 (U) \$604,198.67 (T)
103	LANE, JEFFREY 800 FIFTH AVE APT 26 C/D NEW YORK, NY 10065	7001582	5/15/2009	- (A) \$3,744,393.79 (S) - (P) - (U) \$3,744,393.79 (T)	- (A) - (S) - (P) \$3,744,393.79 (U) \$3,744,393.79 (T)
104	LEHMAN, JACK 535 PARK AVENUE NEW YORK, NY 10065	7001585	5/15/2009	- (A) \$2,070,572.63 (S) - (P) - (U) \$2,070,572.63 (T)	- (A) - (S) - (P) \$2,070,572.63 (U) \$2,070,572.63 (T)
105	LEHR, SETH 1637 PAPER MILL ROAD JENKINTOWN, PA 19046	7001586	5/15/2009	- (A) \$589,712.27 (S) - (P) - (U) \$589,712.27 (T)	- (A) - (S) - (P) \$589,712.27 (U) \$589,712.27 (T)
106	LENZ, WILLIAM 1266 HARLAN LN LAKE FOREST, IL 60045	7001588	5/15/2009	- (A) \$411,940.81 (S) - (P) - (U) \$411,940.81 (T)	- (A) - (S) - (P) \$411,940.81 (U) \$411,940.81 (T)
107	LEVINSON, ANDREW 950 PARK AVENUE NEW YORK, NY 10028	7001590	5/15/2009	- (A) \$653,994.12 (S) - (P) - (U) \$653,994.12 (T)	- (A) - (S) - (P) \$653,994.12 (U) \$653,994.12 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
108	LEWIS, DOROTHY 47 EAST 88TH STREET NEW YORK, NY 10128	7002060	5/27/2009	- (A) \$701,315.40 (S) - (P) - (U) \$701,315.40 (T)	- (A) - (S) - (P) \$701,315.40 (U) \$701,315.40 (T)
109	LEWIS, DOROTHY 47 EAST 88TH STREET NEW YORK, NY 10128	7002061	5/27/2009	- (A) \$1,350,002.62 (S) - (P) - (U) \$1,350,002.62 (T)	- (A) - (S) - (P) \$1,350,002.62 (U) \$1,350,002.62 (T)
110	LINDSTROM, WARD 116 TIMBERLINE DRIVE LEMONT, IL 60439	7001735	5/19/2009	- (A) \$582,674.73 (S) - (P) - (U) \$582,674.73 (T)	- (A) - (S) - (P) \$582,674.73 (U) \$582,674.73 (T)
111	LLOYD, MARCELLE 14511 LEGENDS BLVD NORTH APT 205 FT. MYERS, FL 33912	7002013	5/26/2009	- (A) \$1,407,492.00 (S) - (P) - (U) \$1,407,492.00 (T)	- (A) - (S) - (P) \$1,407,492.00 (U) \$1,407,492.00 (T)
112	LOVETT, NIGEL 7414 ALTURAS COURT MONTEREY, CA 93940	7001632	5/18/2009	- (A) \$2,064,072.17 (S) - (P) - (U) \$2,064,072.17 (T)	- (A) - (S) - (P) \$2,064,072.17 (U) \$2,064,072.17 (T)
113	MADDEN, MICHAEL 750 LEXINGTON AVENUE NEW YORK, NY 10022	7001598	5/15/2009	- (A) \$3,026,304.05 (S) - (P) - (U) \$3,026,304.05 (T)	- (A) - (S) - (P) \$3,026,304.05 (U) \$3,026,304.05 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
114	MAGUIRE, JAMES 7809 DERBY COURT LAKEWOOD RANCH, FL 34202	7001599	5/15/2009	- (A) \$1,280,230.23 (S) - (P) - (U) \$1,280,230.23 (T)	- (A) - (S) - (P) \$1,280,230.23 (U) \$1,280,230.23 (T)
115	MANLEY, JAMES ONE PINE HILL CRANBURY, NJ 08512	7002147	5/28/2009	- (A) \$452,068.94 (S) - (P) - (U) \$452,068.94 (T)	- (A) - (S) - (P) \$452,068.94 (U) \$452,068.94 (T)
116	MARANTZ, ALAN 245 STERLING ROAD HARRISON, NY 10528	7001600	5/15/2009	- (A) \$474,809.11 (S) - (P) - (U) \$474,809.11 (T)	- (A) - (S) - (P) \$474,809.11 (U) \$474,809.11 (T)
117	MARTINEZ, ROMAN IV 248 TRADEWIND DRIVE PALM BEACH, FL 33480	7001604	5/15/2009	- (A) \$685,698.90 (S) - (P) - (U) \$685,698.90 (T)	- (A) - (S) - (P) \$685,698.90 (U) \$685,698.90 (T)
118	MATZA, ROBERT 8 COOPER ROAD SCARSDALE, NY 10583	7001606	5/15/2009	- (A) \$432,689.31 (S) - (P) - (U) \$432,689.31 (T)	- (A) - (S) - (P) \$432,689.31 (U) \$432,689.31 (T)
119	MCCLEARY, JOHN 7703 RIDER HILL ROAD BALTIMORE, MD 21204	7001607	5/15/2009	- (A) \$1,037,736.66 (S) - (P) - (U) \$1,037,736.66 (T)	- (A) - (S) - (P) \$1,037,736.66 (U) \$1,037,736.66 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
120	MCCORMICK, ROBERT 2746 WYNELLE DRIVE GAINESVILLE, GA 30506	7001852	5/21/2009	- (A) \$740,413.68 (S) - (P) - (U) \$740,413.68 (T)	- (A) - (S) - (P) \$740,413.68 (U) \$740,413.68 (T)
121	MCGLYNN, EDWARD 1044 ROUTE 22 WEST, SUITE 1 MOUNTAINSIDE, NJ 07092	7002018	5/26/2009	- (A) \$943,723.04 (S) - (P) - (U) \$943,723.04 (T)	- (A) - (S) - (P) \$943,723.04 (U) \$943,723.04 (T)
122	MCGUINN, EDWIN 20 COBB ISLAND DRIVE GREENWICH, CT 06830	7001976	5/24/2009	- (A) \$2,110,047.46 (S) - (P) - (U) \$2,110,047.46 (T)	- (A) - (S) - (P) \$2,110,047.46 (U) \$2,110,047.46 (T)
123	MCKEOWN, WILLIAM 6 WEST 77TH STREET, APT 16C NEW YORK, NY 10024	7001612	5/15/2009	- (A) \$603,625.74 (S) - (P) - (U) \$603,625.74 (T)	- (A) - (S) - (P) \$603,625.74 (U) \$603,625.74 (T)
124	MEHAFFEY, STANLEY 360 E RANDOLPH STREET, APT 3507 CHICAGO, IL 60601	7001633	5/18/2009	- (A) \$424,903.98 (S) - (P) - (U) \$424,903.98 (T)	- (A) - (S) - (P) \$424,903.98 (U) \$424,903.98 (T)
125	MEJEAN, PAUL P.O. BOX 1143 QUOGUE, NY 11959	7001615	5/15/2009	- (A) \$1,123,799.82 (S) - (P) - (U) \$1,123,799.82 (T)	- (A) - (S) - (P) \$1,123,799.82 (U) \$1,123,799.82 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
126	MICKEL, FRANK 100 RIDGE ROAD #724 LAHAINA, HI 96761	7001739	5/19/2009	- (A) \$432,123.27 (S) - (P) - (U) \$432,123.27 (T)	- (A) - (S) - (P) \$432,123.27 (U) \$432,123.27 (T)
127	MILLARD, ROBERT 9 EAST 88TH STREET NEW YORK, NY 10128	7001741	5/19/2009	- (A) \$748,452.18 (S) - (P) - (U) \$748,452.18 (T)	- (A) - (S) - (P) \$748,452.18 (U) \$748,452.18 (T)
128	MILLER, JEROME 13126 REDON DRIVE PALM BEACH GARDENS, FL 33410	7001620	5/15/2009	- (A) \$595,033.47 (S) - (P) - (U) \$595,033.47 (T)	- (A) - (S) - (P) \$595,033.47 (U) \$595,033.47 (T)
129	MONTALBANO, RICHARD 1108 PARRILLA DE AVILA TAMPA, FL 33613	7001635	5/18/2009	- (A) \$687,975.52 (S) - (P) - (U) \$687,975.52 (T)	- (A) - (S) - (P) \$687,975.52 (U) \$687,975.52 (T)
130	MORTKOWITZ, HARRY 4-22 KARL STREET FAIR LAWN, NJ 07410	7001637	5/18/2009	- (A) \$1,305,641.96 (S) - (P) - (U) \$1,305,641.96 (T)	- (A) - (S) - (P) \$1,305,641.96 (U) \$1,305,641.96 (T)
131	MOSCHELLA, JOSEPH 6582 LANDINGS CT BOCA RATON, FL 33496	7001644	5/18/2009	- (A) \$485,549.24 (S) - (P) - (U) \$485,549.24 (T)	- (A) - (S) - (P) \$485,549.24 (U) \$485,549.24 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
132	NESTOR, THOMAS 204 THE TERRACE SEA GIRT, NJ 08750	7001932	5/22/2009	- (A) \$457,295.47 (S) - (P) - (U) \$457,295.47 (T)	- (A) - (S) - (P) \$457,295.47 (U) \$457,295.47 (T)
133	NEWMARK, PAUL 205 CHRISTOL STREET METUCHEN, NJ 08840	7001645	5/18/2009	- (A) \$424,962.83 (S) - (P) - (U) \$424,962.83 (T)	- (A) - (S) - (P) \$424,962.83 (U) \$424,962.83 (T)
134	ODERMATT, ROBERT 624 LEIGH DRIVE WESTFILELD, NJ 07090	7001647	5/18/2009	- (A) \$590,090.38 (S) - (P) - (U) \$590,090.38 (T)	- (A) - (S) - (P) \$590,090.38 (U) \$590,090.38 (T)
135	ORLINS, STEPHEN 71 WEST 23RD ST.-SUITE 1901 NEW YORK, NY 10010	7001648	5/18/2009	- (A) \$1,009,317.51 (S) - (P) - (U) \$1,009,317.51 (T)	- (A) - (S) - (P) \$1,009,317.51 (U) \$1,009,317.51 (T)
136	PALATNEK, ARNOLD 13 MARIA ROAD WOODCLIFF LAKE, NJ 07677	7001649	5/18/2009	- (A) \$805,594.08 (S) - (P) - (U) \$805,594.08 (T)	- (A) - (S) - (P) \$805,594.08 (U) \$805,594.08 (T)
137	PENROSE, JAMES 21 E 87TH ST, APT 8D NEW YORK, NY 10128	7001651	5/18/2009	- (A) \$644,470.12 (S) - (P) - (U) \$644,470.12 (T)	- (A) - (S) - (P) \$644,470.12 (U) \$644,470.12 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
138	PLUMERI, JOSEPH II 995 5TH AVE. FL 15 NEW YORK, NY 10028	7001652	5/18/2009	- (A) \$1,409,794.75 (S) - (P) - (U) \$1,409,794.75 (T)	- (A) - (S) - (P) \$1,409,794.75 (U) \$1,409,794.75 (T)
139	POGGI, IRENE 137 PALISADE AVENUE CRESSKILL, NJ 07626	7001792	5/20/2009	- (A) \$447,967.30 (S) - (P) - (U) \$447,967.30 (T)	- (A) - (S) - (P) \$447,967.30 (U) \$447,967.30 (T)
140	POLHEMUS, KENNETH 2314 PHEASANT TRAIL ARLINGTON, TX 76016	7001653	5/18/2009	- (A) \$585,010.20 (S) - (P) - (U) \$585,010.20 (T)	- (A) - (S) - (P) \$585,010.20 (U) \$585,010.20 (T)
141	POLLACK, HOWARD 4205 UNDERWOOD ROAD BALTIMORE, MD 21218	7001654	5/18/2009	- (A) \$523,629.79 (S) - (P) - (U) \$523,629.79 (T)	- (A) - (S) - (P) \$523,629.79 (U) \$523,629.79 (T)
142	PONDT, DAVID 11 HEMINGSFORD CT ARLINGTON, TX 76016	7001655	5/18/2009	- (A) \$629,270.57 (S) - (P) - (U) \$629,270.57 (T)	- (A) - (S) - (P) \$629,270.57 (U) \$629,270.57 (T)
143	PUCCIARELLI, JAMES 3 STONY HILL ROAD MORGANVILLE, NJ 07751	7001657	5/18/2009	- (A) \$440,546.57 (S) - (P) - (U) \$440,546.57 (T)	- (A) - (S) - (P) \$440,546.57 (U) \$440,546.57 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
144	PULLING, THOMAS 34 YELLOWCOTE ROAD OYSTER BAY, NY 11771	7001743	5/19/2009	- (A) \$732,806.98 (S) - (P) - (U) \$732,806.98 (T)	- (A) - (S) - (P) \$732,806.98 (U) \$732,806.98 (T)
145	QUAST, LANI 694 BRYAN STREET ELMHURST, IL 60126	7001702	5/18/2009	- (A) \$781,527.79 (S) - (P) - (U) \$781,527.79 (T)	- (A) - (S) - (P) \$781,527.79 (U) \$781,527.79 (T)
146	REEF, ALAN 53 CREST DRIVE SOUTH ORANGE, NJ 07079	7001854	5/21/2009	- (A) \$424,962.83 (S) - (P) - (U) \$424,962.83 (T)	- (A) - (S) - (P) \$424,962.83 (U) \$424,962.83 (T)
147	REITZEL, EDWARD 202 HERITAGE COURT LITTLE SILVER, NJ 07739	7001664	5/18/2009	- (A) \$1,437,698.19 (S) - (P) - (U) \$1,437,698.19 (T)	- (A) - (S) - (P) \$1,437,698.19 (U) \$1,437,698.19 (T)
148	RENEHAN, DANIEL 34 VALLEY DRIVE HUNTINGTON, NY 11743	7001661	5/18/2009	- (A) \$1,006,894.00 (S) - (P) - (U) \$1,006,894.00 (T)	- (A) - (S) - (P) \$1,006,894.00 (U) \$1,006,894.00 (T)
149	ROBSON, THOMAS 201 NEW ST. BEAUFORT, SC 29902	7001668	5/18/2009	- (A) \$2,748,034.65 (S) - (P) - (U) \$2,748,034.65 (T)	- (A) - (S) - (P) \$2,748,034.65 (U) \$2,748,034.65 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
150	ROOSEVELT, THEODORE IV 1 PIERREPONT STREET BROOKLYN, NY 11201	7001977	5/24/2009	- (A) \$1,208,399.28 (S) - (P) - (U) \$1,208,399.28 (T)	- (A) - (S) - (P) \$1,208,399.28 (U) \$1,208,399.28 (T)
151	ROPER, JAMES 21 BLACKPOINT HORSESHOE RUMSON, NJ 07760	7001933	5/22/2009	- (A) \$805,594.08 (S) - (P) - (U) \$805,594.08 (T)	- (A) - (S) - (P) \$805,594.08 (U) \$805,594.08 (T)
152	ROSENBERG, NANETTE 904 COBB ROAD WEST WATER MILL, NY 11976	7001670	5/18/2009	- (A) \$2,197,980.00 (S) - (P) - (U) \$2,197,980.00 (T)	- (A) - (S) - (P) \$2,197,980.00 (U) \$2,197,980.00 (T)
153	SACCO, GREGORY 29 BELLEVUE AVENUE RUMSON, NJ 07760	7001671	5/18/2009	- (A) \$574,191.56 (S) - (P) - (U) \$574,191.56 (T)	- (A) - (S) - (P) \$574,191.56 (U) \$574,191.56 (T)
154	SAMRA, VICTOR JR. 25 CROW'S NEST ROAD BRONXVILLE, NY 10708	7001856	5/21/2009	- (A) \$1,074,048.66 (S) - (P) - (U) \$1,074,048.66 (T)	- (A) - (S) - (P) \$1,074,048.66 (U) \$1,074,048.66 (T)
155	SAVARESE, LAWRENCE JR. 3800 NE 30TH AVENUE LIGHTHOUSE POINT, FL 33064	7001673	5/18/2009	- (A) \$457,136.74 (S) - (P) - (U) \$457,136.74 (T)	- (A) - (S) - (P) \$457,136.74 (U) \$457,136.74 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
156	SCANLON, JOSEPH JR. 262 HARBOR DRIVE STAMFORD, CT 06902	7001744	5/19/2009	- (A) \$465,793.45 (S) - (P) - (U) \$465,793.45 (T)	- (A) - (S) - (P) \$465,793.45 (U) \$465,793.45 (T)
157	SCARAGGI, FRANK 27 CORNELL WAY MONTCLAIR, NJ 07043	7001857	5/21/2009	- (A) \$1,208,399.28 (S) - (P) - (U) \$1,208,399.28 (T)	- (A) - (S) - (P) \$1,208,399.28 (U) \$1,208,399.28 (T)
158	SCHAEFER, GARY 2128 HIDDEN CREEK CT LISLE, IL 60532	7001858	5/21/2009	- (A) \$1,932,389.52 (S) - (P) - (U) \$1,932,389.52 (T)	- (A) - (S) - (P) \$1,932,389.52 (U) \$1,932,389.52 (T)
159	SCHIFFER, CRAIG 40 BEEKMAN TERRACE SUMMIT, NJ 07901	7001979	5/24/2009	- (A) \$803,008.99 (S) - (P) - (U) \$803,008.99 (T)	- (A) - (S) - (P) \$803,008.99 (U) \$803,008.99 (T)
160	SCHOENTHAL, DAVID 1125 PARK AVE NEW YORK, NY 10128	7001934	5/22/2009	- (A) \$1,674,079.91 (S) - (P) - (U) \$1,674,079.91 (T)	- (A) - (S) - (P) \$1,674,079.91 (U) \$1,674,079.91 (T)
161	SCHULSINGER, JEFFREY 3400 S. OCEAN BLVD, APT PHC HIGHLAND BEACH, FL 33487	7001674	5/18/2009	- (A) \$834,616.89 (S) - (P) - (U) \$834,616.89 (T)	- (A) - (S) - (P) \$834,616.89 (U) \$834,616.89 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
162	SHAFIROFF, MARTIN 635 PARK AVENUE NEW YORK, NY 10065	7001676	5/18/2009	- (A) \$801,391.29 (S) - (P) - (U) \$801,391.29 (T)	- (A) - (S) - (P) \$801,391.29 (U) \$801,391.29 (T)
163	SHAFTEL, MEL 211 CENTRAL PARK WEST 15 G NEW YORK, NY 10024	7001678	5/18/2009	- (A) \$943,398.98 (S) - (P) - (U) \$943,398.98 (T)	- (A) - (S) - (P) \$943,398.98 (U) \$943,398.98 (T)
164	SHAPIRO, ROBERT 240 RIVERSIDE BVLD. NEW YORK, NY 10069	7001679	5/18/2009	- (A) \$1,573,198.43 (S) - (P) - (U) \$1,573,198.43 (T)	- (A) - (S) - (P) \$1,573,198.43 (U) \$1,573,198.43 (T)
165	SHEAN, ANNE 1192 PARK AVENUE NEW YORK, NY 10128	7001680	5/18/2009	- (A) \$2,129,050.00 (S) - (P) - (U) \$2,129,050.00 (T)	- (A) - (S) - (P) \$2,129,050.00 (U) \$2,129,050.00 (T)
166	SHEINBERG, GEORGE 226 BD. ST. GERMAIN PARIS 75007 FRANCE	7001793	5/20/2009	- (A) \$733,237.23 (S) - (P) - (U) \$733,237.23 (T)	- (A) - (S) - (P) \$733,237.23 (U) \$733,237.23 (T)
167	SHORR, DAVID 1035 PARK AVENUE NEW YORK, NY 10028	7002068	5/27/2009	- (A) \$637,675.44 (S) - (P) - (U) \$637,675.44 (T)	- (A) - (S) - (P) \$637,675.44 (U) \$637,675.44 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
168	SHUTZER, WILLIAM 520 EAST 86TH STREET NEW YORK, NY 10028	7001684	5/18/2009	- (A) \$2,165,845.63 (S) - (P) - (U) \$2,165,845.63 (T)	- (A) - (S) - (P) \$2,165,845.63 (U) \$2,165,845.63 (T)
169	SIMMONS, HARDWICK 83 HAMMETT'S COVE ROAD MARION, MA 02738	7001686	5/18/2009	- (A) \$1,485,056.68 (S) - (P) - (U) \$1,485,056.68 (T)	- (A) - (S) - (P) \$1,485,056.68 (U) \$1,485,056.68 (T)
170	SIMONINI, JULIUS 514 BISCAYNE DRIVE SAN RAFAEL, CA 94108	7001688	5/18/2009	- (A) \$1,013,258.96 (S) - (P) - (U) \$1,013,258.96 (T)	- (A) - (S) - (P) \$1,013,258.96 (U) \$1,013,258.96 (T)
171	SINAI, ALLEN 16 HOLMES ROAD LEXINGTON, MA 02420	7002023	5/26/2009	- (A) \$618,173.96 (S) - (P) - (U) \$618,173.96 (T)	- (A) - (S) - (P) \$618,173.96 (U) \$618,173.96 (T)
172	SLIFER, STEPHEN 75 DELAHOW STREET CHARLESTON, SC 29492	7001689	5/18/2009	- (A) \$613,904.25 (S) - (P) - (U) \$613,904.25 (T)	- (A) - (S) - (P) \$613,904.25 (U) \$613,904.25 (T)
173	SOBOTKA, DAVID 34 W. 10TH STREET NEW YORK, NY 10011	7001690	5/18/2009	- (A) \$571,660.64 (S) - (P) - (U) \$571,660.64 (T)	- (A) - (S) - (P) \$571,660.64 (U) \$571,660.64 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM NO.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
174	SPAR, WARREN SPARRING PARTNERS CAPITAL 420 LEXINGTON AVENUE SUITE 2458 NEW YORK, NY 10170	7001691	5/18/2009	- (A) \$802,475.70 (S) - (P) - (U) \$802,475.70 (T)	- (A) - (S) - (P) \$802,475.70 (U) \$802,475.70 (T)
175	SPIEGEL, STEVEN 20-22 NEW PRESTON HILL ROAD NEW MILFORD, CT 06676	7001859	5/21/2009	- (A) \$793,970.25 (S) - (P) - (U) \$793,970.25 (T)	- (A) - (S) - (P) \$793,970.25 (U) \$793,970.25 (T)
176	STERN, JAMES 38 TAYLOR LANE HARRISON, NY 10528	7001749	5/19/2009	- (A) \$1,528,899.79 (S) - (P) - (U) \$1,528,899.79 (T)	- (A) - (S) - (P) \$1,528,899.79 (U) \$1,528,899.79 (T)
177	STERN, JAMES 38 TAYLOR LANE HARRISON, NY 10528	7001750	5/19/2009	- (A) \$2,115,865.71 (S) - (P) - (U) \$2,115,865.71 (T)	- (A) - (S) - (P) \$2,115,865.71 (U) \$2,115,865.71 (T)
178	STRUBLE, RAYMOND 18 SE 10TH AVENUE FT. LAUDERDALE, FL 33301	7001695	5/18/2009	- (A) \$977,477.50 (S) - (P) - (U) \$977,477.50 (T)	- (A) - (S) - (P) \$977,477.50 (U) \$977,477.50 (T)
179	TOBIN, PAUL 20 E. CEDAR ST., 4E CHICAGO, IL 60611	7001697	5/18/2009	- (A) \$1,208,399.28 (S) - (P) - (U) \$1,208,399.28 (T)	- (A) - (S) - (P) \$1,208,399.28 (U) \$1,208,399.28 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
180	TOPOL, CLIFFORD 92 MUCHMORE ROAD HARRISON, NY 10528	7001863	5/21/2009	- (A) \$1,619,950.65 (S) - (P) - (U) \$1,619,950.65 (T)	- (A) - (S) - (P) \$1,619,950.65 (U) \$1,619,950.65 (T)
181	TROY, AUSTIN 7 STARGRASS RETREAT SAVANNAH, GA 31411	7001699	5/18/2009	- (A) \$1,050,496.37 (S) - (P) - (U) \$1,050,496.37 (T)	- (A) - (S) - (P) \$1,050,496.37 (U) \$1,050,496.37 (T)
182	TUCKER, THOMAS 303 BAY AVENUE HALESITE, NY 11743	7001700	5/18/2009	- (A) \$1,395,598.96 (S) - (P) - (U) \$1,395,598.96 (T)	- (A) - (S) - (P) \$1,395,598.96 (U) \$1,395,598.96 (T)
183	URCIUOLI, CARMINE 34 NORTHERN DRIVE SHORT HILLS, NJ 07078	7001751	5/19/2009	- (A) \$644,470.12 (S) - (P) - (U) \$644,470.12 (T)	- (A) - (S) - (P) \$644,470.12 (U) \$644,470.12 (T)
184	VANDEBOSSCHE, PAMELA C/O MARGOT VANDEBOSSCHE, POA, 135 W. 10TH ST., APT 9 NEW YORK, NY 10014	7001935	5/22/2009	- (A) \$664,349.47 (S) - (P) - (U) \$664,349.47 (T)	- (A) - (S) - (P) \$664,349.47 (U) \$664,349.47 (T)
185	VIERING, DONALD 620 SUMMER PL PONTE VEDRA, FL 32082	7001864	5/21/2009	- (A) \$777,512.05 (S) - (P) - (U) \$777,512.05 (T)	- (A) - (S) - (P) \$777,512.05 (U) \$777,512.05 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
186	VINCENT, RICHARD 2229 AQUETONG ROAD NEW HOPE, PA 18938	7001752	5/19/2009	- (A) \$750,219.36 (S) - (P) - (U) \$750,219.36 (T)	- (A) - (S) - (P) \$750,219.36 (U) \$750,219.36 (T)
187	VIRANY, STEVEN 24 VANDERBILT DRIVE LIVINGSTON, NJ 07039	7001753	5/19/2009	- (A) \$552,446.56 (S) - (P) - (U) \$552,446.56 (T)	- (A) - (S) - (P) \$552,446.56 (U) \$552,446.56 (T)
188	VLACH, ROGER 690 N.W. BROKEN ARROW RD BEND, OR 97701	7002069	5/27/2009	- (A) \$473,118.93 (S) - (P) - (U) \$473,118.93 (T)	- (A) - (S) - (P) \$473,118.93 (U) \$473,118.93 (T)
189	VOELKER, EDWARD 1216 HAWTHORNE COURT HINSDALE, IL 60521	7001754	5/19/2009	- (A) \$1,301,204.73 (S) - (P) - (U) \$1,301,204.73 (T)	- (A) - (S) - (P) \$1,301,204.73 (U) \$1,301,204.73 (T)
190	WAIT, JARETT 40 EAST 73RD STREET NEW YORK, NY 10021	7001756	5/19/2009	- (A) \$713,145.57 (S) - (P) - (U) \$713,145.57 (T)	- (A) - (S) - (P) \$713,145.57 (U) \$713,145.57 (T)
191	WALTHER, GARY 269 LOCUST ROAD WINNETKA, IL 60093	7001758	5/19/2009	- (A) \$408,396.00 (S) - (P) - (U) \$408,396.00 (T)	- (A) - (S) - (P) \$408,396.00 (U) \$408,396.00 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
192	WASHKOWITZ, ALAN 10 GRACIE SQUARE NEW YORK, NY 10028	7001759	5/19/2009	- (A) \$1,294,721.70 (S) - (P) - (U) \$1,294,721.70 (T)	- (A) - (S) - (P) \$1,294,721.70 (U) \$1,294,721.70 (T)
193	WASHKOWITZ, ALAN 10 GRACIE SQUARE NEW YORK, NY 10028	7001760	5/19/2009	- (A) \$425,844.00 (S) - (P) - (U) \$425,844.00 (T)	- (A) - (S) - (P) \$425,844.00 (U) \$425,844.00 (T)
194	WESTON, GERALD 249 MEADOWBROOK ROAD WYCKOFF, NJ 07481	7001762	5/19/2009	- (A) \$993,174.53 (S) - (P) - (U) \$993,174.53 (T)	- (A) - (S) - (P) \$993,174.53 (U) \$993,174.53 (T)
195	WILLIAMSON, JOHN JR. 5 KANES LANE HUNTINGTON, NY 11743	7001937	5/22/2009	- (A) \$589,952.63 (S) - (P) - (U) \$589,952.63 (T)	- (A) - (S) - (P) \$589,952.63 (U) \$589,952.63 (T)
196	WILSON, JOHN 24 HANSON ROAD DARIEN, CT 06820	7001764	5/19/2009	- (A) \$1,078,049.06 (S) - (P) - (U) \$1,078,049.06 (T)	- (A) - (S) - (P) \$1,078,049.06 (U) \$1,078,049.06 (T)
197	WINCHESTER, DAVID 47 LAKESIDE LANE KEY LARGO, FL 33037	7001938	5/22/2009	- (A) \$613,373.96 (S) - (P) - (U) \$613,373.96 (T)	- (A) - (S) - (P) \$613,373.96 (U) \$613,373.96 (T)

	NAME / ADDRESS OF CLAIMANT	CLAIM No.	DATE FILED	CAPPED CLAIM AMOUNT *	CLAIM AS MODIFIED
198	WOLITZER, STEVEN 1185 PARK AVE, 6A NEW YORK, NY 10128	7001765	5/19/2009	- (A) \$2,172,236.60 (S) - (P) - (U) \$2,172,236.60 (T)	- (A) - (S) - (P) \$2,172,236.60 (U) \$2,172,236.60 (T)
199	WYNN, BARRY 138 TURNBERRY DRIVE SPARTANSBURG, SC 29306	7001768	5/19/2009	- (A) \$765,673.02 (S) - (P) - (U) \$765,673.02 (T)	- (A) - (S) - (P) \$765,673.02 (U) \$765,673.02 (T)
200	ZIPP, BRIAN 131 EAST 92ND STREET NEW YORK, NY 10128	7001771	5/19/2009	- (A) \$1,016,729.65 (S) - (P) - (U) \$1,016,729.65 (T)	- (A) - (S) - (P) \$1,016,729.65 (U) \$1,016,729.65 (T)