

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

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**DECLARATION OF CHRISTOPHER K. KIPLOK IN SUPPORT OF THE TRUSTEE'S
MOTION FOR ORDERS (I) AUTHORIZING A FINAL DISTRIBUTION TO HOLDERS
OF ALLOWED GENERAL UNSECURED CREDITOR CLAIMS WITH A RECORD
DATE OF NOVEMBER 30, 2021, AND (II) APPROVING THE VOLUNTARY
SUPPLEMENTAL DISTRIBUTION AND RELATED PROCEDURES**

Pursuant to 28 U.S.C. § 1746, I, Christopher K. Kiplok, hereby declare as follows:

1. I am an attorney duly admitted to practice in this Court and a partner at the law firm of Hughes Hubbard & Reed LLP, attorneys for James W. Giddens (the "Trustee"), trustee for the SIPA liquidation of Lehman Brothers Inc. ("LBI"). I submit this declaration in support of the *Trustee's Motion for Orders (I) Authorizing a Final Distribution to Holders of Allowed General Unsecured Creditor Claims with a Record Date of November 30, 2021, and (II) Approving the Voluntary Supplemental Distribution and Related Procedures* (the "Motion").¹

2. The statements set forth in this declaration are based upon my personal knowledge in my capacity as lead counsel to the Trustee and my review of certain documentation in connection with the Final Distribution and Voluntary Supplemental Distribution.

3. All information presented in this declaration is as of September 30, 2021, and is based on information available at this time. The information presented in this declaration, including corrections, if any, may be materially updated in the future, and the declarant reserves

1. Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Motion or the Procedures, as applicable.

all rights to do so. The selected balances and information contained herein have not been and will not be subject to audit or review by external accountants.

I. LBI ALLOWED GENERAL CREDITOR CLAIMS

4. The LBI estate currently has 3,356 allowed general unsecured claims with a total allowed value of approximately \$22.557 billion.

5. The allowed claims include: (1) claims held by claims purchasers (2,271 claims allowed for approximately \$21.666 billion, the “Aggregate Claims”); (2) claims held by individual claimants (690 claims allowed for approximately \$746 million, the “Individual Claims”)²; and (3) claims allowed with respect to wages owed to former LBI employees as of the Filing Date, regardless of whether still held by these employees (395 claims allowed for approximately \$145 million, the “Employee Claims”).

6. Aggregate Claims account for 96% of the allowed general unsecured creditor population by value and are held by twenty-one parties (directly or through affiliates). Four of these parties (directly or through affiliates) each control more than \$1.9 billion in Aggregate Claims. Collectively, these four parties (the “Excluded Claimants”) own \$20.696 billion in allowed general unsecured claims, or 92% of the estate’s entire remaining general unsecured claim liability.

7. Employee Claims—regardless of whether these claims are still held by the former employee or by a claim transferee—require the Trustee to withhold employment and income taxes, to pay the employer’s share of employment taxes and to issue Internal Revenue

2. Prior to the AFDE, there were 1,866 Individual Claims, 862 of which elected to participate in the AFDE. (ECF Nos. 14666, 14679.) A further 302 Individual Claims were expunged pursuant to the Distribution Procedures Order, including three claims that had previously elected to participate in the AFDE. (ECF Nos. 14668, 14683, 14861, 14925, 15119, and 15271.) In the intervening period, an additional six general unsecured claims have been allowed as Individual Claims (ECF No. 15277), while twenty-one claims became Aggregate Claims.

Service Form W-2 in connection with each distribution. Though the Employee Claims represent less than 1% of the allowed claim population by value, the payroll-like processing of these claims extends both their timetable for distribution and the time and cost that the Trustee's professionals must dedicate to processing the Employee Claims.

II. PROGRESS OF THE LIQUIDATION

8. At this time, the estate's significant remaining unliquidated assets are: (a) contingent claims asserted into certain class action settlement funds; (b) contingent claims asserted into an insolvency proceeding being administered under the laws of the Kingdom of Saudi Arabia; and (c) other non-cash assets that cannot yet be liquidated (collectively, the "Contingent Assets"). The Contingent Assets require additional time to mature. In some instances, the claims have not yet been determined pursuant to the established claims processes; in others, the Trustee's claims have been allowed, but the recoveries on such claims will not be known until the remaining claims have been determined; and in yet other instances, the pool of assets to be distributed remains uncertain. As such, both the timing and quantum of such recoveries, if any, are unknowable at present.

9. To permit creditors to potentially realize value from these Contingent Assets, as part of the Trustee's closure plan, the Trustee is considering the merits of seeking Court authority to establish a post-closing liquidating trust (the "Trust"). Through the Trust, possible recoveries on the Contingent Assets would potentially continue to be pursued without unnecessarily prolonging the SIPA Proceeding and while reducing administrative costs.

10. Upon closure of the estate, almost all remaining creditor claims will convert into beneficial interests in the Trust. Employee Claims will not be permitted to convert into interests in the Trust.

11. As discussed above, the Trustee anticipates establishing the Trust with

primarily non-cash assets (i.e., the Contingent Assets). Upon creation, for U.S. federal income tax purposes, each beneficiary of the Trust will be deemed to have received those assets directly and then subsequently transferred them to the Trust for administration. The hypothetical receipt of the Trust assets is a taxable event for the beneficiaries. For most claimants, this taxable income is offset by their taxable basis in their claims. But for Employee Claim holders, the entire value of assets received would be treated as taxable wages that are subject to employment and income tax withholding. The Trustee's calculation of the wages earned by the Employee Claimants upon the conversion of their claims to beneficial interests in the Trust would be based on the value of the assets entering the Trust. To the extent not covered by withholding, the holder of an Employee Claim would be liable for income taxes on such wages. The holder of an Employee Claim would not receive any cash with which it could fund such income tax liability. Furthermore, in the event that the Contingent Assets yield a zero return, the holders of the Employee Claims would have paid taxes with respect to the taxable year of conversion (and received a diminished interest in the Trust) even though they may never receive any distributions from the Trust. The Employee Claimants, as well as the Trustee, would also be at risk of the Internal Revenue Service asserting that the value of the Trust's assets allocable to the Employee Claimants, and therefore the amount subject to tax upon conversion, exceeds the amount determined and reported by the Trustee.

12. The Trust is designed to reduce administrative burdens while continuing to pursue potential recoveries of the Contingent Assets. Because of the potential administrative burdens of converting Employee Claims to beneficial interests in the Trust, it would defeat the purpose of the Trust to permit Employee Claims to convert into beneficial Trust interests.

III. THE VOLUNTARY SUPPLEMENTAL DISTRIBUTION

A. Claimants That Cannot Participate in the Voluntary Supplemental Distribution

13. The Excluded Claimants are investors with expertise in the market who have each purchased over \$1.9 billion in allowed general unsecured claims. Upon information and belief, the Excluded Claimants are willing to bear the time and risk of recovery associated with the Contingent Assets. Furthermore, for the Voluntary Supplemental Distribution to work, the Trustee must be able to rely on a fixed amount of claims that will not receive the Supplement and must also keep the Trust population at a reasonable size. By making the Excluded Claimants—those who have purchased over \$1.9 billion in allowed general unsecured claims³—ineligible for the Voluntary Supplemental Distribution, the Trustee can ensure that the Voluntary Supplemental Distribution mechanism is feasible.

B. Claims That Must Participate in the Voluntary Supplemental Distribution

14. As described above, the Employee Claims holders would incur a substantial tax burden if they were permitted to convert their claims to beneficial interests in the Trust. As such, the Employee Claims will not be permitted to convert into interests in the Trust. Accordingly, the choice for Employee Claims is between receiving a premium to the final distribution without undesirable tax consequences and receiving nothing upon closure of the estate. Such claims would thus effectively be deprived of both the benefit of the conserved administrative expense that is being passed through as part of the Supplement and the prospect of benefitting from the Contingent Assets in the future through the Trust.

3. Below the \$1.9 billion threshold, the next largest Aggregate Claim holder owns an allowed amount of approximately \$250 million in Aggregate Claims; and the next largest Individual Claim has an allowed amount of less than \$100 million.

15. By mandating the participation of Employee Claims, the Voluntary Supplemental Distribution reduces the estate's additional administrative costs—borne by all other claimants—that would be required to complete the Employee Claims' transition to the Trust.

C. The Supplement

16. The Supplement is a fair approximation of the terminal value, calculated by assuming all administrative reserves can be released now (which, of course, they cannot, since future administrative costs must be reserved for), plus an enhancement. If the Trustee were to liquidate the entire administrative reserve of \$48 million today, it would result in an incremental distribution of 0.2143% to all allowed claimants.

17. The Supplemental Rate also includes an administrative enhancement equal to an incremental 0.1081% distribution. This administrative enhancement is designed both to incentivize Eligible Claimants to accept the Voluntary Supplemental Distribution and to pass the administrative cost savings of the creditor consolidation through to the Participating Claimants on a *pro rata* basis.

18. The Voluntary Supplemental Distribution offers finality and an increased terminal distribution rate to Participating Claimants well in advance of any distribution contemplated by the Trust.

19. In contrast, Continuing Claimants are electing to balance the cost of prosecuting the Contingent Assets against the potential for an upside. The funds potentially allocated to the Trust—which may be the entirety of the administrative reserve at the conclusion of the SIPA Proceeding—may result in a return of zero. This would be a loss compared to the recovery presented by the Voluntary Supplemental Distribution.

20. I do not opine as to whether the Supplement will result in a payment to Participating Claimants that is the same, greater, or less than the amount the Participating Claimant

would otherwise receive via the Trust.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on November 3, 2021.
New York, New York

/s/ Christopher K. Kiplok
Christopher K. Kiplok

SCHEDULE I

List of Employee Claims

Claimant Name	Claim Number
IEE LLC, AS ASSIGNEE	4856
ACEVEDO, ALEXIS	7001407
ACEVEDO, JORGE	1792
ACKERS, CLIFFORD BRYANT	7000214
AGRAWAL, SHASHANK	7000580
ALAMO, JOHN	7001873
AMBRECHT, KENNETH	7001876
ANAGNOSTOPOULOS, MARIA	4857
ANTONCIC, MADELYN	8002147
ASHWELL, LAUREN W.	6268
BAER, MELVIN A.	136
BAKER, STEVEN WAYNE	7001370
BARICEVIC, JOANNA M	1690
BASS, JESSE	7000443
BATKIN, ALAN	7001908
BECKER, JANIS HEIDI	7000217
BECKER, STEVEN	7001377
BENIWAL, NEENA	7000561
BENSON, CRAIG O.	2060-2
BERGIN, ANDREW W.	4542-1
BERNARD, FREDERIC W	7000652
BERNATH, RYAN J.	2103
BEUNS, MERCHELEY	1677
BHUTANI, SARABJIT SINGH	3268
BISHOP, DAVID L.	1494
BLAKELY, KAREN E.	3666
BLAKESLEE, THOMAS P.	1573
BORNEBUSCH, MARC	8001610
BORRUSO, PATRICK	7001919
BORY, CHARLES	944
BOSHART, JAMES	7002162
BOYD, WILLIAM JR.	7001921
BRECK, HENRY	7001948
BREWSTER, MICHAEL J.	7001092
BRIER, BRUCE D.	3559
BROWN, JONATHAN H.	1562
BUCHERT, FREDERIC C.	6077
CAGNINA, ROBERT	7001956
CALHOUN, JOHN W. III	4686
CARPENTER, THERESA J.	6265

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Claimant Name	Claim Number
CARTY, STEPHEN F.	3519
CASTELLANO, ROCCO	7000125
CATALANO, JULIE ANN	1697
CAZZOLI, RICCARDO	7001109
CHAMBERS, J. ROBERT	6107-1
CHAN, LORI	804
CHAPMAN, JAMES R	7000495
CHASE, CHRISTOPHER M	7000944
CHATLEY, BRUCE	7001962
CIMAGLIA, ANTHONY M.	2051
CLAIMS RECOVERY GROUP LLC	289
CLAIMS RECOVERY GROUP LLC	1010
CLAIMS RECOVERY GROUP LLC	2419-1
CLAIMS RECOVERY GROUP LLC	8001992-1
CLIFFORD, CHRISTOPHER J	7002565
COHEN, SAUL S	7001980
COLBY, MELVYN J.	4708
CONNORS, WILLIAM	2246
CORDERO, BERNADETTE	2457
CORETH, MAXIMILIAN	8002190
CORONADO, FRANCISCO	7001968
COSTELLO, RUSSELL S.	1246
COVEY, DAVID J	7000761
CRONIN, JAMES S.	1541
CRONIN, WILLIAM	7001492
CUNNINGHAM, PATRICK	34-1
CVETANOVIC, ZARKO	3147-1
DADASHEV, MARINA	243
DALTON, BURR JAMES, JR.	7000150
DANZ, JAMES C	7000641
DASHORE, ALEX ALOK	8004319
DAVID DWORSKY TRUST U/A FOURTH OF WIL	7002124
DAVIS, VERONICA ANN	7000736
DEMANGE, JOANN	10
DEMASI, KATHLEEN M.	1473
DEODAT, VIVEKANAND	8
DI RUGGIERO, MARY ELLEN	4203
DONNELLY, MARY P	9004830
DOPLER, MARY T	1876-1
DOUGLAS, DOROTHEA	3137

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Claimant Name	Claim Number
DOYLE, WILLIAM	7001926
DUH, NINI S	7000806
DYER, ROBERT C.	3253
ECKERT, CATHERINE A.	5953
EISENBERG, IRWIN	5292-1
EPSHTEYN, BORIS	7001313
ERSOFF, BRETT	2232
ERSOFF, BRETT	2233
ESTATE OF ALAN STERNLIEB	3540
ESTATE OF PHILIP J HOBLIN JR	5702
FAIR HARBOR CAPITAL, LLC	7000145
FAIR HARBOR CAPITAL, LLC	7001543
FAIR HARBOR CAPITAL, LLC	7001563
FAIR HARBOR CAPITAL, LLC	8001421
FELBERBAUM, ROGER	7001562
FELL, LAURENCE	7001844
FINERAN, SEAN	7000575
FINK, HELGA V.	4337
FINN, NICHOLAS B.	3260
FISHBEIN, NORMAN	7002163
FLIEDNER, COREY	5194
FOLK, MICHAEL J.	6376
FORFIA, ROBERT	3546
FOSTER, MARTIN L	7000095
FOX, JAMES	7001826
FRANKEL, ARNOLD	7001518
FRANZO, ROSEMARIE	8001277-1
FRASE, JEFFREY	4679
FRIED, ARTHUR	7001789
FRIEDLAND, JAMES	3408
FRIEDMAN, SHARON	6134
FRIEDMAN, STEPHEN J.	5308
GAILES, JASON B.	680
GALLATIN, RONALD	6214
GARVALOV, IVAN	7000245
GASPARRO, PAUL	3450
GENIRS, ROBERT	7001971
GENNA, MICHAEL	90
GEORGIEVA, ANNA	7000304
GLISKER, GEORGE	7001532

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Claimant Name	Claim Number
GLOVER, MICHAEL SCOTT	7001360
GOLDMAN, CLIFFORD	7001973
GOLDSCHMIDT, ELI	7001533
GOODSPEED, ROGER	7001730
GOOGINS, GEORGE	7001538-1
GOULD, TIMOTHY B.	893
GOURD, WILLIAM C.	7002525
GRAY, LYNN ZUCKERMAN	7001101-1
GRECO, FRANK D	7000510
GREEN, LAWRENCE	7001829
HAJDUKIEWICZ, RICHARD	4725
HAMMOND, REGINA	8000146
HANKS, THOMAS	7001544
HARCUM, JOSEPH	7001929
HARE, CLIFF	5298
HART, JAMES	7001546
HARVEY, E. ANN	7000582
HELEN FISHER	9007453
HETZEL, CHARLES	7001548
HILL, MARILYN J	7000639
HOFFMAN, GUY	6107-2
HOLT, GERALD R.	7000379
HOLT, GERALD R.	7000378
HORNE, CATHY	3227-1
HU, ISABELLE	7001397
HYLDAHL, BRUCE	7001554
IMPERATO, JASON	7000211
IOLANA LLC	2757
IORIO, TINO P.	2273
ISLES, PHILIP	7001556
JANSEN, SUSAN K.	2237
JERVIS, SHARON	1557-1
JOHNSON, HEIDI	4809
JOHNSON, JEFFREY CLEMENT	7000312
JONES, GRIFF	5328
KANE, JEANNE	4509
KANGANIS, HELEN	511-1
KAPLAN, JACK A	3367-1
KARAVANGELOS, ELIZABETH	4560
KAUFMAN, JULIA	6366

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Claimant Name	Claim Number
KAUKONEN, ROBIN MECHLOWITZ	624
KETTLER, KYLE R.	1236
KETTLER, KYLE R.	6107-3
KIRSCH, RICHARD J	7000559
KLAHR, PHILLIP	7000626
KLEEFELD, KENNETH R.	637
KLEIN, JOSEPH C.	807
KLINGER, JEFFREY M	7000019
KOCH, GERTRUDE B., ESTATE OF	4651
KOENEN, KATHLEEN	7002165
KOLLYDAS, PETER G.	973
KOTTER, NINA	8003745
KRAMER, KEVIN R	7002620
KUNZ, ROBERT F	2281
KURBATSKIY, DANIIL	1038
KURZROK, MORTON	7001576
LA PIEDRA, JAMES R.	7000127
LACALAMITO, MARISA	4178
LAIDLEY, BRENDA	9001806
LAKEFIELD, BRUCE	7001578
LANE, JEFFREY B.	4825
LAPCZYNSKI, ANTHONY	7001734
LATCHMAN, MICHAEL	2950
LATERMAN, BERNARD	7001930
LAUBER, RICHARD J	9007911
LAZARES, NICHOLAS W.	7002114
LEE, EDMUND	659
LEMIN, VLADIMIR	419
LENTZ, HENRY	7001587
LESIN, ALEXANDER	4808
LEVY, ROBERT	7001592
LILL, EDWARD J., ESTATE OF	4625
LINDGREN, RICHARD	1177
LINDSTROM, WARD	7001736
LIQUIDITY SOLUTIONS, INC.	622
LIQUIDITY SOLUTIONS, INC.	770
LIQUIDITY SOLUTIONS, INC.	1194
LIQUIDITY SOLUTIONS, INC.	7001176
LOCKE, RICHARD S & PATRICIA C	3465
LOPEZ, ELIZABETH COLON	8000887

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Claimant Name	Claim Number
LUCAS, VINCENT GEOFFREY	7001032
LUDWIG, LINDA	4769
LUKANG, MARY JANE G	8000697-1
LUNARDONI, MICHAEL E	801
LYNCH, MARY A.	2216
LYONS, ROBIN B	16-1
MADANS, JEFFREY A	7000354-1
MADDEN, KAREN ANN	7001186
MAGGIACOMO, ALAN B.	7000599
MAIDMAN, DAGNY C	7000949
MANLEY, JAMES, ESTATE OF	7002145
MANNS, MICHAEL	63
MARCUS, LISA	4775
MARINO, CATHERINE	7001601
MARSILIO, PAUL A.	806
MARTINDALE, WIGHT	7001851
MASON, ANDREW	1999
MATTERN, COLLEEN	3589
MAY, MARK	7000611
MCCORMICK, ANDREW L	7000074
MCCULLY, MICHAEL K.	6190
MCHALE, EDWARD	7001610
MCKEOWN, WILLIAM C.	2234
MCPHERSON, WILLIAM	7001613
MEDINA, RUTH A.	2888
MEHTA, VISHAL	9001840
MONAHAN, BRIAN WILLIAM	4329
MONCREIFFE, PEREGRINE	7001791
MONTUORO, WILLIAM L	7001305
MOSTER, JEFFREY ROBERT	7000309
MUNRO, WILLIAM	7002167
MURRAY, PHILIP	7001641
MURTHY, AKSHAY	7000398
MUSSO, LEONARD AMBROSE	7000251
MYER, HAZEL L.	690
NADIG, BALU S	7001174
NEWHOUSE, MICHELLE	7000301
NEWMARK, PAUL	7001646
NICHOLSON, ROBERT BRIAN	1590
NISCO, MARIE R.	1856

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Claimant Name	Claim Number
NORTH, LINDSAY E.	2964
O'BRIEN, DONALD T.	2965
O'MALLEY, TODD M.	2071
OSGOOD, MARK	8000018
PAGAN, YOLANDA	1670
PAGANO, CARMINE J	2785-1
PAGANO, ERICA M.	9
PALMERI, MARIA	3608
PAPROSKI, MARGARET DORIS	7002115
PARMAR, BINITA	7002492
PARRINELLO, AMY R	7002049
PASSMAN, SEYMOUR	7002019
PATHAK, KISHLAYA	8002078
PETRUCELLI, MICHAEL J.	3035-1
PETTIT, MARY ANNE	7002148-1
PIERRE-LOUIS, ALIX	7000708
PIONEER FUNDING GROUP II, LLC	160
PIONEER FUNDING GROUP II, LLC	3064-1
PIONEER FUNDING GROUP II, LLC	7000170
PIONEER FUNDING GROUP II, LLC	8002066
PITCOCK, VICKI LOU	7001189-1
PITTS, MICHAEL LAWRENCE	7001058
PLUMERI, WILLIAM JOHN	2278
POMPER, MARC S	8001435
PRESTON, GERAINT	8001960
PSIROGIANES, JASON W.	1188-1
QUAGLIATA, ROBERT	253
RACE, ERIC	1942
RAMACHANDRAN, SUBRAMANIAM	233
RAMAN, MURALI	7000591
RAVE, SHMUEL SHARON	8001162
RAYMOND, EUGENE	7002511
REED, KIMBERLY A	7001390
REED, KIMBERLY A	7001390-1
REINDEAU, ROBERT J	8000415
RINKOV, JOSHUA D	7001228
RIZZO, CHARLES K.	1512
ROBBINS, ARTHUR	9000531
ROBINSON, DEAN	1087
ROBINSON, REYNE L.	7000714

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Claimant Name	Claim Number
RODGERS, CATHERINE M.	4312
RODRIGUEZ, KLEBER	1862
ROHRBACH, DAVID J	7000089
ROOSEVELT, THEODORE IV	7001978
ROSEE, RICHARD	7001669
ROSENBERG, DENNIS G.	7002078
ROSSI, GEORGE A.	3641
RUSSO, ROSARIO	97
RYAN, JUDY	1821
RYAN, KATHERINE SUSAN	7000531-1
RYAN, THOMAS	7001855
SACCO, GREGORY	7001672
SALAME, ROY J.	4678
SALMANSOHN, GLORIA	1676
SALMONSON, ARLENE AND FAITH	1869
SAMUEL S KEYBURN	7000232
SANTACROCE, LISA	8001157
SANTORO, VITO A	7002081
SATIN, ELIZABETH J.	1746
SCHEIDECKER, ROSE	709
SCHOGOL, ROBIN	1119
SCHRIMSHER, RICK	4906
SCHWARTZ, JOSEPH F	164
SCIANGULA, BARBARA J	1956
SCOTT, ERIC A.	942
SEEGAL, FREDERIC M	7001675
SHAFIROFF, MARTIN	7001677
SHAH, NIRAJ	358
SHAH, TEJASH I	7002521
SHAPIRO, JULIE R.	4922
SHI, ZHIYONG	5106
SHOWALTER, TODD ANTHONY	7000073
SIECZKOWSKI, WALTER J.	4698
SIEGEL, MORTON D.	2102
SIMON, ALAN J.	1269
SINGER, DANIEL	7002470
SKINNER, MICHAEL L.	996
SMITH, STACY L	8002653
SOLOMON, LEONARD R	796
SOLOMON, PETER	7001871

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Claimant Name	Claim Number
SORENSEN, KATHLEEN R	8002483
SPANO, JOSEPH B.	6300
SPIEGEL, STEVEN	7001860
SPITAL, SAUL H.	1739
SPRING, BURKHARD	7001748
STACK, RICHARD J.	226
STACKMAN, SCOTT L	7001012
STALLONE, SAVINO A.	1507
STANTON, EDWARD C. III	4639
STARCHER, JEFFREY ALLEN	7000788
STEFANIK, JOSEPH	6105
STEIN, DAVID, ESTATE OF	7001692
STEVENSON, MARK	7002024
STODARD, SARAH	4685
STONE, JERRY, JR.	7001694
SULLIVAN, MARK L.	7001064
SZTUDEN, MARK	5610
TALISH, MARVIN W.	5990
TAMAYO, ANDRES L.	337
TANNOR PARTNERS CREDIT FUND, LP	3468
TANNOR PARTNERS CREDIT FUND, LP	3565
TANNOR PARTNERS CREDIT FUND, LP	4539
TANNOR PARTNERS CREDIT FUND, LP	7001226
TARLOWE, ROBERT	4494
TAYLOR, CHRISTOPHER C	7000325
TESCHE, ALLEN	7001696
THAI, THANH HUNG	7002047
THEODORE, FRANTZ	1661-1
THOMAS ANDREW OLLQUIST	7002344
TIRELLO, ED, JR.	7001862
TOPPE, ROBERT	1504
TORO, AUGUSTO C.	229
TORTORIELLO, CHERYL M.	1082
TUCKER, THOMAS	7001701
TUCKER-RICE, SABRINA	8003229
TWITCHELL, DARYL M.	14
UBELHART, KAREN A.	6051
VANDENBOSCHE, PAMELA	7001936
VERGHESE, P. MATHEW	3674
VERGHESE, P. MATHEW	6107-4

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Claimant Name	Claim Number
VERRELLI, DINO L.	7000777-1
VILLALON, ANTONIO AND NOGA	1120
VIRANY, STEVEN MARK	7000759
VONWIN CAPITAL MANAGEMENT, LP	1075
VONWIN CAPITAL MANAGEMENT, LP	4444
VONWIN CAPITAL MANAGEMENT, LP	1528
VONWIN CAPITAL MANAGEMENT, LP	1890
VONWIN CAPITAL MANAGEMENT, LP	3200
VONWIN CAPITAL MANAGEMENT, LP	7000031
VONWIN CAPITAL MANAGEMENT, LP	7000692
WACKER, KARL	1571
WALLACE, GENE	7001757
WALLACE, WILLIAM A	1309
WARD, RACHEL	817
WATSON, CHARLES L.	5327
WAYNE, RICHARD N.	7002113
WEBSTER, KEITH	2500
WELCH, MICHAEL GODFREY	3229
WELLS, WILLIAM	7002240
WHEELER, KEITH	1272
WHEELER, KEITH A.	1478
WILLIAMS, BASIL	7001321
WILLMOTT, CATHERINE SMITH	752
WILSON, CATHLEEN	9006999-1
WIND, THOMAS L	7000149-1
WOLGEMUTH, KENT	7001866
WOO, JULIE	7000562-1
WRUBLE, JORDAN T	7001039
YOO, RONALD J.	1224
YOO, RONALD J.	1226
YOUNG, GLENN A	7000357
YUHN, PHIL HYUN	7000281
ZHANG, WEI	896
ZHENG JAMES HAN	7001191
MENDEZ, MARIA E	8003660