Exhibit 1 - Administrative Class Claims

Name(s)	Receiver's Classification	NOD Claim Amount [1]	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Notes [Refer to the last page of the Exhibit]
AKIN GUMP STRAUSS HAUER & FELD LLP	Professional Claim	NA	12,444.86	TBD	TBD	[4]
ARACELI PEREZ	Defrauded Investor Claim	NA	170,000.00	See Ex. 4	See Ex. 4	
ARLINGTON INDEPENDENT SCHOOL DISTRICT	TBD	NA	335.93	TBD	TBD	[2]
BETTY MELENDEZ	Administrative Claim	40.00	NA	40.00	40.00	
BRITTNEY DIAZ	Administrative Claim	38.70	NA	38.70	38.70	
BEXAR COUNTY DISTRICT CLERK	TBD	NA	714.00	TBD	TBD	
BEXAR COUNTY	TBD	NA	2,654.38	TBD	TBD	[2]
PIDGEON CRAT	Defrauded Investor Claim	NA	280,000.00	See Ex. 4	See Ex. 4	
CARROLTON-FARMERS BRANCH ISD	TBD	NA	241.14	TBD	TBD	[2]
CITY OF AZLE	TBD	NA	19.44	TBD	TBD	[2]
CITY OF HALTOM CITY	TBD	NA	37.77	TBD	TBD	[2]
CITY OF MINERAL WELLS	TBD	NA	281.91	TBD	TBD	[2]
CITY OF GARLAND	TBD	NA	58.21	TBD	TBD	[2]
CROWLEY INDEPENDENT SCHOOL DISTRICT	TBD	NA	149.25	TBD	TBD	[2]
DIANA CHRISTMAN	Administrative Claim	35.63	NA	35.63	35.63	
DAVID J. GILKESON	Pass-through Investor Claim	NA	1,800.00	See Ex. 7	See Ex. 7	
EAGLE MOUNTAIN-SAGINAW INDEPENDENT SCHOOL DISTRICT	TBD	NA	99.52	TBD	TBD	[2]
FANNIE PARRIS	Administrative Claim	200.00	NA	200.00	200.00	
FRANCISCO FERREYRA	Administrative Claim	226.68	226.68	226.68	226.68	
GARLAND INDEPENDENT SCHOOL DISTRICT	TBD	NA	372.77	TBD	TBD	[2]
HOUSTON MARSHALL	Administrative Claim	10.18	NA	10.18	0.00	[3]
ILENE BIEBER	Administrative Claim	157.06	NA	157.06	157.06	
JOHN (JACK) BECHTA	Defrauded Investor Claim	NA	230,000.00	See Ex. 4	See Ex. 4	
LATRICIA JACKSON TAYLOR	Administrative Claim	17.14	NA	17.14	0.00	[3]
LIGHTHOUSE DOCUMENT TECHNOLOGIES INC	TBD	NA	28,343.63	TBD	TBD	
MINERALS WELLS ISD	TBD	NA	666.32	TBD	TBD	[2]
MICHAEL PIRELLO	TBD	NA	218,221.38	TBD	TBD	
MICHAEL PIRELLO	TBD	NA	193,125.48	TBD	TBD	
NIVIA PEREZ	Administrative Claim	159.73	NA	159.73	159.73	
PALO PINTO COUNTY	TBD	NA	346.29	TBD	TBD	[2]
RICHARDSON INDEPENDENT SCHOOL DISTRICT	TBD	NA	173.77	TBD	TBD	[2]
SALESFORCE.COM, INC.	TBD	NA	158,962.50	TBD	TBD	
SUSAN MAXWELL	Defrauded Investor Claim	NA	262,101.42	See Ex. 4	See Ex. 4	[2]
SUSAN MAXWELL	Defrauded Investor Claim	NA	102,912.40	See Ex. 4	See Ex. 4	[2]
SUSAN MAXWELL	Pass-through Investor Claim	NA	174,559.37	See Ex. 7	See Ex. 7	[2]

Exhibit 1 - Administrative Class Claims

Name(s)	Receiver's Classification	NOD Claim Amount [1]	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Notes [Refer to the last page of the Exhibit]
TAVAUGHN GILBERT	Administrative Claim	100.00	NA	100.00	100.00	
	Totals:	985.12	1,838,848.42	985.12	957.80	

[1] NOD is the Receiver's acronym for the Notice of Receiver's Initial Determination that was previously sent to Claimants (along with attachments) that contained information which constituted the Receiver's determination of their Allowed Claim.

[2] Claim received after the Claims Bar Date of July 31, 2019.

[3] Pursuant to the Court-approved Distribution Plan, the Receiver is not required to pay de minimis Allowed Claims that would result in distributions below $50.00. However, for this motion, Proposed Distributions will be made where the Proposed Allowed Claim amount, payable in full, results in a payment that is equal to or exceeds $25.00.

[4] To the extent a single claim was submitted multiple times, for example by submission via email and regular mail, the claim is addressed or resolved as set forth in this Exhibit and duplicate claims are disallowed.

Exhibit 2 - Non-Officer Former Employee Class Claims

Name(s)	Receiver's Classification	NOD Claim Amount [1]	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Notes
EDGAR RODRIGUEZ	Non-Officer Former Employee Claim	36,695.02	NA	12,850.00	12,850.00	[2]
JAMES H GANIER	Non-Officer Former Employee Claim	67,500.00	NA	12,850.00	12,850.00	[2]
MICHAEL INSU CHONG	Non-Officer Former Employee Claim	46,539.18	NA	12,850.00	12,850.00	[2]
STEPHEN FREAR	Non-Officer Former Employee Claim	10,995.50	NA	10,995.50	10,995.50	
	Totals:	161,729.71	-	49,545.50	49,545.50	

[1] NOD is the Receiver's acronym for the Notice of Receiver's Initial Determination that was previously sent to Claimants (along with attachments) that contained information which constituted the Receiver's determination of their Allowed Claim.

[2] For Claims that exceed the $12,850 allowed cap, see Exhibit 5 for information on corresponding additional Creditor Class Claim.

Exhibit 3 - Convenience Class Claims

Name(s)	Receiver's Classification	NOD Claim Amount [1]	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Notes [Refer to the last page of the Exhibit]
ALBERTA PARSONS	Convenience Class Claim	80.31	NA	80.31	0.00	[3]
AMPARO MARQUETA	Convenience Class Claim	4.00	NA	4.00	0.00	[3]
ARLINGTON INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	3,506.85	3,506.85	701.37	[2][3]
ASHLEY B SAUER	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
BARBARA BASSETT	Convenience Class Claim	129.00	NA	129.00	25.80	[3]
BERTRAM A HERBERT	Convenience Class Claim	50.00	NA	50.00	0.00	[3]
BETTY HAMILTON	Convenience Class Claim	645.00	NA	645.00	129.00	[3]
BOBBY W HICKMAN	Convenience Class Claim	100.00	NA	100.00	0.00	[3]
BEXAR COUNTY	Convenience Class Claim	NA	1,076.87	1,076.87	215.37	[3]
CARINA RAMIREZ	Convenience Class Claim	3.63	NA	3.63	0.00	[3]
CELLCO PARTNERSHIP	Convenience Class Claim	NA	9,863.29	9,863.29	1,972.66	[3]
CHANNELVIEW INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	6.73	6.73	0.00	[3]
CIT FINANCE LLC	Convenience Class Claim	NA	17,216.71	17,216.71	3,443.34	[3]
CIT FINANCE LLC	Convenience Class Claim	NA	2,071.10	2,071.10	414.22	[3]
CITY OF AZLE	Convenience Class Claim	NA	197.95	197.95	39.59	[2][3]
CITY OF BENBROOK	Convenience Class Claim	NA	6.58	6.58	0.00	[2][3]
CITY OF GALENA PARK	Convenience Class Claim	NA	137.81	137.81	27.56	[3]
CITY OF HALTOM CITY	Convenience Class Claim	NA	397.03	397.03	79.41	[2][3]
CITY OF LAKE WORTH	Convenience Class Claim	NA	0.91	0.91	0.00	[2][3]
CITY OF TOMBALL	Convenience Class Claim	NA	14.43	14.43	0.00	[3]
CITY OF WILLIS	Convenience Class Claim	NA	394.40	394.40	78.88	[3]
CROWLEY INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	1,858.59	1,858.59	371.72	[2][3]
DALLAS COUNTY TAX OFFICE	Convenience Class Claim	NA	13,514.97	13,514.97	2,702.99	[3]
DARLENE A VANMALDEGEN	Convenience Class Claim	46.10	NA	46.10	0.00	[3]
DOROTHY E LEACH	Convenience Class Claim	14.64	NA	14.64	0.00	[3]
EAGLE MOUNTAIN-SAGINAW INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	1,020.18	1,020.18	204.04	[2][3]
EDWARD OVERBY	Convenience Class Claim	1.91	NA	1.91	0.00	[3]
ESTELLE PANNO	Convenience Class Claim	60.00	NA	60.00	0.00	[3]
FANNIN CAD TAX OFFICE	Convenience Class Claim	NA	1,634.29	1,634.29	326.86	[3]
FREDRICK AHRENS	Convenience Class Claim	1,002.74	NA	1,002.74	200.55	[3]
GARY SWEET	Convenience Class Claim	10.00	NA	10.00	0.00	[3]

Exhibit 3 - Convenience Class Claims

Name(s)	Receiver's Classification	NOD Claim Amount [1]	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Notes [Refer to the last page of the Exhibit]
GARY BENNETT	Convenience Class Claim	98.00	NA	98.00	0.00	[3]
GLEN HENDERSON	Convenience Class Claim	206.45	NA	206.45	41.29	[3]
GRACE HORTON	Convenience Class Claim	20.00	NA	20.00	0.00	[3]
GRAHAM CONSULTING SOLUTIONS LTD.	Convenience Class Claim	NA	9,000.00	9,000.00	1,800.00	[3]
GRETCHEN M MACARTHUR	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
HAROLD E CARIGON	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT #285	Convenience Class Claim	NA	109.48	109.48	0.00	[3]
HELEN M WILLIAMS	Convenience Class Claim	265.27	NA	265.27	53.05	[3]
HELLEN TRIPP	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
IDA M WOLFE	Convenience Class Claim	40.00	NA	40.00	0.00	[3]
IRENE KETTLE	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
IRVING ISD TAX OFFICE	Convenience Class Claim	NA	470.22	470.22	94.04	[2][3]
JANICE READ	Convenience Class Claim	50.00	NA	50.00	0.00	[3]
JEAN JONES	Convenience Class Claim	186.70	NA	186.70	37.34	[3]
JEANETTE ANDERSON	Convenience Class Claim	50.00	NA	50.00	0.00	[3]
JEFFREY FOLSOM	Convenience Class Claim	21.40	NA	21.40	0.00	[3]
JENNIFER L FIELDS	Convenience Class Claim	18.00	NA	18.00	0.00	[3]
JEROME BRACISZEWSKI	Convenience Class Claim	177.14	NA	177.14	35.43	[3]
JOHN LYNNE	Convenience Class Claim	225.00	NA	225.00	45.00	[3]
JOSE GUTIERREZGARCIA	Convenience Class Claim	187.56	NA	187.56	37.51	[3]
JOSEPH MCCLURE	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
JOYCE MUNACO	Convenience Class Claim	94.93	NA	94.93	0.00	[3]
JUDITH A TRUDEAU	Convenience Class Claim	11.50	NA	11.50	0.00	[3]
KATHLEEN RUPPERT	Convenience Class Claim	250.00	NA	250.00	50.00	[3]
KENT CARPENTER	Convenience Class Claim	1.72	NA	1.72	0.00	[3]
KRISTIN LONGENECKER	Convenience Class Claim	17.47	NA	17.47	0.00	[3]
LAWRENCE L DAVIS	Convenience Class Claim	5.00	NA	5.00	0.00	[3]
LORELEI LEBOEUF	Convenience Class Claim	33.50	NA	33.50	0.00	[3]
LUKE FROHRIEP	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
M. BRUNINI CONSULTING, INC. DBA MBC STRATEGIC	Convenience Class Claim	16,965.00	NA	16,965.00	3,393.00	[3]
MAGNOLIA INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	1,065.17	1,065.17	213.03	[3]

Exhibit 3 - Convenience Class Claims

Name(s)	Receiver's Classification	NOD Claim Amount [1]	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Notes [Refer to the last page of the Exhibit]
MAURICE BUTLER	Convenience Class Claim	50.00	NA	50.00	0.00	[3]
MICHELLE J TYLER	Convenience Class Claim	40.00	NA	40.00	0.00	[3]
NORMAN L. BARNARD	Convenience Class Claim	31.37	NA	31.37	0.00	[3]
NORTHWEST ISO TAX OFFICE	Convenience Class Claim	NA	1,893.55	1,893.55	378.71	[2][3]
OCTAVINO BARELA	Convenience Class Claim	500.00	NA	500.00	100.00	[3]
PARKER CAD TAX OFFICE	Convenience Class Claim	NA	3,138.28	3,138.28	627.66	[2][3]
PHILIP L AYERS	Convenience Class Claim	125.00	NA	125.00	25.00	[3]
PHYLLIS A HOUCHINS	Convenience Class Claim	11.00	NA	11.00	0.00	[3]
RICHARD KRIEGER	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
RIGIN ANIOL	Convenience Class Claim	4.61	NA	4.61	0.00	[3]
ROBERT BUBIN	Convenience Class Claim	17.04	NA	17.04	0.00	[3]
ROBERT D COWPER	Convenience Class Claim	50.00	NA	50.00	0.00	[3]
ROBERT R DEPEW	Convenience Class Claim	37.20	NA	37.20	0.00	[3]
RODNEY BENTHALL	Convenience Class Claim	25.00	NA	25.00	0.00	[3]
RYON BINGHAM	Convenience Class Claim	1,597.57	NA	1,597.57	319.51	[3]
SHELDON INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	592.14	592.14	118.43	[3]
SHERYL SPOELSTRA	Convenience Class Claim	40.00	NA	40.00	0.00	[3]
SPRING INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	713.09	713.09	142.62	[3]
THOMAS CHATHAM	Convenience Class Claim	50.00	NA	50.00	0.00	[3]
THOMAS L PIERCE	Convenience Class Claim	47.00	NA	47.00	0.00	[3]
TOM KIPEN	Convenience Class Claim	30.00	NA	30.00	0.00	[3]
TOMBALL INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	25.37	25.37	0.00	[3]
UNISEARCH, INC.	Convenience Class Claim	301.02	NA	301.02	60.20	[3]
UNISEARCH, INC.	Convenience Class Claim	50.00	NA	50.00	0.00	[3]
WILLIAM P MOLLOY	Convenience Class Claim	50.00	NA	50.00	0.00	[3]
WILLIS INDEPENDENT SCHOOL DISTRICT	Convenience Class Claim	NA	920.25	920.25	184.05	[3]
	Totals:	24,328.78	70,846.24	95,175.02	18,689.23	

[1] NOD is the Receiver's acronym for the Notice of Receiver's Initial Determination that was previously sent to Claimants (along with attachments) that contained information which constituted the Receiver's determination of their Allowed Claim.

[2] Claim received after the Claims Bar Date of July 31, 2019.

[3] Pursuant to the Court-approved Distribution Plan, the Receiver is not required to pay de minimis Allowed Claims that would result in distributions below $50.00. However, for this motion, Proposed Distributions will be made where the Proposed Allowed Claim amount, payable at 20%, results in a payment that is equal to or exceeds $25.00.

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Aaron and Tamara Powell	Aaron J Powell & Tamara J Powell JTWROS	Defrauded Investor	x2812	NA	100,000.00	28,000.00	15,780.81	15.8%	12,219.00	
Adam L Fisher & Wendy R. Fisher	Wendy R. and Adam L. Fisher JTWROS Agency	Defrauded Investor	x9333	NA	7,000.00	1,960.00	1,459.34	20.8%	501.00	
Adam Rosenberg	Adam Rosenberg	Defrauded Investor	x3474 | x4060	NA	250,000.00	70,000.00	41,169.84	16.5%	28,830.00	
Adam Zuffinetti	Adam Zuffinetti	Defrauded Investor	x3911 | x4372	Amended by Stipulation	882,390.89	247,069.45	374,232.40	42.4%	0.00	[1][2][3]
Adriana Mazza	Millennium Trust Co Cust fbo Adriana Mazza IRA	Defrauded Investor	x4609	NA	100,000.00	28,000.00	4,775.33	4.8%	23,225.00	
Adrianne C Shaw	Adrianne C Shaw Self Directed IRA	Defrauded Investor	x1565	NA	83,400.00	23,352.00	12,265.30	14.7%	11,087.00	
Agnieszka Anna Dumett	Millennium Trust Co Cust fbo Agnieszka A Mazur Beneficiary IRA	Defrauded Investor	x3167	NA	105,000.00	29,400.00	20,252.11	19.3%	9,148.00	
Agnieszka Anna Dumett	Mazur Family Trust fbo Agnieszka A. Mazur	Defrauded Investor	x3002	NA	165,000.00	46,200.00	31,824.69	19.3%	14,375.00	
Aileen Anderson	Equity Trust Co Cust fbo Aileen Anderson IRA	Defrauded Investor	x3283	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Al and Linda Prestileo	Millennium Trust Co Cust fbo Linda Ann Prestileo Family Trust Custody #139494827 | Millennium Trust Co Cust fbo Linda Ann Prestileo Family Trust dtd 2/14/2014; Linda and Alfred Prestileo, Trustees	Defrauded Investor	x4329 | x4531 | x4595	NA	150,000.00	42,000.00	10,787.73	7.2%	31,212.00	
Al Maria and Virginia DeGrood	Al M. and Virginia E. DeGrood Revocable Trust dtd 4/23/2001	Defrauded Investor	x3008 | x4093 | x4740 | x5133 | x5153 | x5225 | x5240	NA	1,200,000.00	336,000.00	242,218.99	20.2%	93,781.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Al Oppenheim	Alfred D Oppenheim and Terri A Slagle Revocable Trust u/a 8/12/1991; Alfred D. Oppenheim and Terri A Slagle, trustees	Defrauded Investor	x4018	NA	250,000.00	70,000.00	45,547.94	18.2%	24,452.00	[3]
Alan and Judith Newman	Alan Newman and Judith Wolfe-Newman Living Trust dtd 7/29/2002; Alan and Judith Newman, Trustees	Defrauded Investor	x4592	NA	100,000.00	28,000.00	6,632.87	6.6%	21,367.00	
Alan D Arant	Alan D Arant	Defrauded Investor	x2718	NA	277,323.30	77,650.52	0.00	0.0%	77,651.00	
Albert Sacks	Millennium Trust Co Cust fbo Exempt Marital Trust under Albert Sacks Revocable Trust; Elliot Sacks and Carole Rubinstein-Mendel	Defrauded Investor	x4627	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Albert Yost	Albert Yost	Defrauded Investor	x3975	NA	100,805.48	28,225.53	0.00	0.0%	28,226.00	
Alex and Fiona Tait	Alex and Fiona Tait	Defrauded Investor	x4629	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Alexander Memaran-Dadgar	Alexander Memaran-Dadgar Custodial AGENCY	Defrauded Investor	x7385	NA	638,000.00	178,640.00	95,348.62	14.9%	83,291.00	[4]
Alexander Moore	Alexander Moore	Defrauded Investor	x4623	NA	75,000.00	21,000.00	0.00	0.0%	21,000.00	
Alfred and Janet Lang	Millennium Trust Co Cust fbo Janet L. Lang Roth IRA	Defrauded Investor	x3236 | x3473	NA	104,000.00	29,120.00	20,059.07	19.3%	9,061.00	
Alfred and Janet Lang	Millennium Trust Co Cust fbo Alfred J. Lang Roth IRA	Defrauded Investor	x3237	NA	50,000.00	14,000.00	9,643.76	19.3%	4,356.00	
Alfredo and Lucy Macias	Alfredo & Lucy Macias Living Trust U/A 6/8/05; Alfredo and Lucy Macias, Trustees	Defrauded Investor	x3194	NA	100,000.00	28,000.00	14,027.34	14.0%	13,973.00	
Alfredo R Abesamis	Alfredo R Abesamis Self Directed IRA	Defrauded Investor	x3	NA	92,500.00	25,900.00	4,992.45	5.4%	20,908.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Ali Memaran Dadgar	Ali Memaran Dadgar Custodial AGENCY	Defrauded Investor	x7379	NA	40,000.00	11,200.00	158.90	0.4%	11,041.00	[4]
Ali Memaran Dadgar & Fariba Ronnasi	Ali Dadgar and Fariba Ronnasi JTWROS Custodial AGENCY	Defrauded Investor	x8835	NA	70,900.00	19,852.00	4,702.49	6.6%	15,150.00	[4]
Ali Memaran Dadgar & Fariba Ronnasi	Ali Dadgar and Fariba Ronnasi JTWROS Custodial AGENCY	Defrauded Investor	x8835	NA	750,000.00	210,000.00	23,219.17	3.1%	186,781.00	[4]
Ali Memaran Dadgar & Fariba Ronnasi	Ali Dadgar and Fariba Ronnasi JTWROS Custodial AGENCY	Defrauded Investor	x8835	NA	195,000.00	54,600.00	1,549.32	0.8%	53,051.00	[4]
Ali Memaran Dadgar & Fariba Ronnasi	Ali Dadgar and Fariba Ronnasi JTWROS Custodial AGENCY	Defrauded Investor	x8835	NA	60,200.00	16,856.00	10,557.92	17.5%	6,298.00	[4]
Alice L Tym	Alice Luthy Tym Custodial AGENCY	Defrauded Investor	x7889	NA	51,000.00	14,280.00	7,600.67	14.9%	6,679.00	
Alice T Wiercinski & Scott Wiercinski	Scott and Alice T Wiercinski JTWROS Custodial AGENCY	Defrauded Investor	x6631	NA	54,600.00	15,288.00	9,767.33	17.9%	5,521.00	
Allen Reiter & Susan Reiter	Allen and Susan Reiter JTWROS Custodial AGENCY	Defrauded Investor	x6789	NA	152,200.00	42,616.00	22,671.25	14.9%	19,945.00	[4]
Allen Rhyasen	Allen Rhyasen Self Directed IRA	Defrauded Investor	x6984	NA	354,000.00	99,120.00	9,358.35	2.6%	89,762.00	[4]
Allen Seltzer	The Seltzer Revocable Trust dtd 1/18/2002; Allen J Seltzer & Yukako Y Seltzer Trustees	Defrauded Investor	x2337	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Alon Friedman	Millennium Trust Co Cust fbo Alon Friedman Roth IRA	Defrauded Investor	x4484	NA	50,000.00	14,000.00	0.00	0.0%	14,000.00	
Alternative Capital Advisors	ACA Master Select Fund LP - AEQ	Defrauded Investor	x6004 | x6007 | x6010 | x6011 | x6012 | x6013 | x6014 | x6016	NA	2,465,978.00	690,473.84	32,452.72	1.3%	658,021.00	
Alvan P Brown	Alvan P Brown Self Directed IRA	Defrauded Investor	x975	NA	200,000.00	56,000.00	493.15	0.2%	55,507.00	[4]
Alvin Bowa	Alvin N Bowa	Defrauded Investor	x4053	NA	91,000.00	25,480.00	12,346.10	13.6%	13,134.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Alvin Bowa	Alvin Bowa Revocable Trust u/a 9/12/2002; Alvin and Irene Bowa, Trustees	Defrauded Investor	x4054	NA	7,000.00	1,960.00	955.84	13.7%	1,004.00	
Amar and Padmini Gupta	Starbright Trust u/a 1/30/1997: Amar Gupta and Padmini Gupta, Trustees | TD Ameritrade Clearing fbo Starbright Trust u/a 1/30/1997: Amar Gupta and Padmini Gupta, Trustees	Defrauded Investor	x3912 | x4219	NA	3,027,742.38	847,767.87	2,164,341.79	71.5%	0.00	[1][3]
Amber N Sculac	Amber Sculac Custodial Agency	Defrauded Investor	x0683	NA	1,750.00	490.00	181.23	10.4%	309.00	
Amir Salehi	Amir Salehi Custodial AGENCY	Defrauded Investor	x0266	NA	200,000.00	56,000.00	4,657.52	2.3%	51,342.00	
Amy Ballard Ragen	Amy B Ragen Sep Property Trust u/a/d 3/17/2004	Defrauded Investor	x5203	NA	250,000.00	70,000.00	46,110.61	18.4%	23,889.00	
Anand Naidu	The Naidu Marital Trust Two U/A 6/3/99; Anand Naidu Trustee	Defrauded Investor	x2739 | x3304 | x3485	NA	300,000.00	84,000.00	56,548.09	18.8%	27,452.00	
Anders Amundson	Anders Amundson Self Directed IRA	Defrauded Investor	x163	NA	17,000.00	4,760.00	3,040.22	17.9%	1,720.00	
Andina Family Offices, LLC	Andina Family Offices LLC Custodial AGENCY	Defrauded Investor	x622	NA	215,000.00	60,200.00	8,084.93	3.8%	52,115.00	
Andra V. Kniep & Scott A. Kniep	Andra V. Kniep and Scott A. Kniep JTWROS Agency	Defrauded Investor	x2181	NA	15,000.00	4,200.00	3,127.20	20.8%	1,073.00	
Andre Darnell Reed	Equity Trust Co Cust fbo Andre Darnell Reed IRA	Defrauded Investor	x5117	NA	100,000.00	28,000.00	31,573.97	31.6%	0.00	[1]
Andrea Sisk	Andrea L Sisk ABO Robert Rowley Self Directed IRA	Defrauded Investor	x1787	NA	4,500.00	1,260.00	938.17	20.8%	322.00	
Andres Orlandi and Maria Tittarelli	Andres Orlandi and Maria Tittarelli	Defrauded Investor	x4650	NA	50,000.00	14,000.00	2,268.51	4.5%	11,731.00	
Andrew J Hajduczek	The Hajduczek Living Trust, Family Subtrust U/A 6/10/2011; Andrew Hajduczek Trustee	Defrauded Investor	x3015 | x3486 | x3662 | x5131 | x5233	NA	850,000.00	238,000.00	134,701.87	15.8%	103,298.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Andrew J Hajduczek	Millennium Trust Co Cust fbo Andrew Hajduczek Roth IRA	Defrauded Investor	x2707 | x3012 | x3475 | x3684	NA	1,043,000.00	292,040.00	171,091.19	16.4%	120,949.00	
Andrew J Karasa Separate Share Irrevocable Trust	Andrew J Karasa Separate Share Irrevocable Trust ABO Norman Karasa SEP IRA	Defrauded Investor	x9124	NA	40,000.00	11,200.00	8,339.17	20.8%	2,861.00	
Andrew Nowak	Millennium Trust Co Cust fbo Andrew Nowak Rollover IRA | Millennium Trust Co Cust fbo Andrew Nowak Roth IRA	Defrauded Investor	x4639 | x4640	NA	238,317.01	66,728.76	16,231.69	6.8%	50,497.00	
Andrew Nowak	Andrew Nowak Revocable Living Trust u/a 2/20/2002; Andrew and Theresa Nowak, Trustees	Defrauded Investor	x4059	NA	1,600,000.00	448,000.00	293,654.82	18.4%	154,345.00	
Andrew Nowak	Andrew Nowak Charitable Remainder Unitrust u/a 9/17/2002; Andrew Nowak, Trustee	Defrauded Investor	x5479	NA	500,000.00	140,000.00	60,054.78	12.0%	79,945.00	
Andrew Robl	Andrew Robl	Defrauded Investor	x4421	NA	100,000.00	28,000.00	9,912.32	9.9%	18,088.00	
Andrew Wong & Marion Wong	Andrew and Marion Wong JTWROS Custodial AGENCY	Defrauded Investor	x9061	NA	69,750.00	19,530.00	16,518.60	23.7%	3,011.00	
Angela Cheek	Angela Cheek Custodial AGENCY	Defrauded Investor	x346	NA	262,200.00	73,416.00	58,690.69	22.4%	14,725.00	[4]
Aniruddha Kundu,	Equity Trust Co Cust fbo Aniruddha Kundu IRA	Defrauded Investor	x4689	NA	100,000.00	28,000.00	5,183.57	5.2%	22,816.00	
Ann Elizabeth Leclair	Ann Elizabeth Leclair Self Directed IRA	Defrauded Investor	x3444	NA	93,900.00	26,292.00	4,785.05	5.1%	21,507.00	[4]
Anne Evans-Cazier	Equity Trust Co Cust fbo Anne Evans-Cazier Roth IRA	Defrauded Investor	x4878	NA	200,000.00	56,000.00	1,928.76	1.0%	54,071.00	
Anne L Gould	Anne L Gould Self Directed IRA ABO John V Gould	Defrauded Investor	x4645	NA	33,330.00	9,332.40	2,264.61	6.8%	7,068.00	[4]
Anne McCammon	Millennium Trust Co Cust fbo Anne McCammon IRA	Defrauded Investor	x5337	NA	100,000.00	28,000.00	7,013.73	7.0%	20,986.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Annie Yu	Millennium Trust Co Cust fbo Annie Yu	Defrauded Investor	x4357	NA	100,000.00	28,000.00	7,189.02	7.2%	20,811.00	
AnnKatrin Petersen	AnnKatrin Petersen Self Directed IRA	Defrauded Investor	x9115	NA	50,000.00	14,000.00	4,794.52	9.6%	9,205.00	
Anthony and Elsie Micheli	Equity Trust Co Cust fbo Anthony and Elsie Micheli Family Trust u/a 9/27/1990; Anthony and Elsie Micheli, TTEEs	Defrauded Investor	x3807 | x4700	NA	900,000.00	252,000.00	60,054.78	6.7%	191,945.00	
Anthony B Ravani	Anthony Ravani Custodial AGENCY	Defrauded Investor	x6633	NA	501,600.00	140,448.00	94,086.66	18.8%	46,361.00	[4]
Anthony Calabro	Anthony Calabro | Equity Trust Co Cust fbo Anthony Calabro IRA	Defrauded Investor	x3077 | x3659	NA	553,704.22	155,037.18	112,520.60	20.3%	42,517.00	[3]
Anthony Chen	Millennium Trust Co Cust fbo Anthony Chen	Defrauded Investor	x3976	NA	50,000.00	14,000.00	9,643.76	19.3%	4,356.00	[3]
Antoine Jabbour	Antoine George Jabbour	Defrauded Investor	x4270	NA	150,000.00	42,000.00	17,494.57	11.7%	24,505.00	
Araceli Perez	Araceli Perez	Defrauded Investor	x4092	See Ex. 1	170,000.00	47,600.00	24,102.69	14.2%	23,497.00	
Arash Kabir | Arash Kabir & Sana Parsian	Arash Kabir Self Directed SEP IRA | Arash Kabir and Sana Parsian JTWROS Custodial AGENCY	Defrauded Investor	x9009 | x9010	NA	839,200.00	234,976.00	267,489.60	31.9%	0.00	[1][4]
Ari and Lilly Shrager	Millennium Trust Co Cust fbo Ari and Lilly Shrager	Defrauded Investor	x4129	NA	150,000.00	42,000.00	22,191.77	14.8%	19,808.00	[3]
Arindam Samanta	Millennium Trust Co Cust fbo Arindam Samanta	Defrauded Investor	x3721 | x3818 | x4502	NA	468,527.15	131,187.60	0.00	0.0%	131,188.00	[3]
Arjun Bhargava	Arjun Bhargava	Defrauded Investor	x3647 | x4037	NA	200,000.00	56,000.00	33,622.00	16.8%	22,378.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Arlene Schnitzer	Arlene Schnitzer Resulting Trust created under the Harold J Schnitzer 1993 Qualified Annuity Trust dtd 8/23/1993, as amended	Defrauded Investor	x2935 | x2974 | x2999 | x3000 | x3092 | x3385 | x3388 | x3389 | x3390 | x3391	NA	2,000,000.00	560,000.00	1,061,092.46	53.1%	0.00	[1]
Arlene Schnitzer	Harold J Schnitzer Remainder Trust dtd 8/21/2003; Thomas Eyer, Trustee	Defrauded Investor	x3383	NA	250,000.00	70,000.00	48,219.19	19.3%	21,781.00	
Armando and Teresa Reyes	2013 Teresa O Reyes Family Trust, Teresa Reyes, Trustee | TD Ameritrade Clearing Inc Fbo 2013 Teresa O Reyes Family Trust, Teresa Reyes, Trustee	Defrauded Investor	x4084 | x4085 | x4086 | x4087	NA	200,000.00	56,000.00	129,059.70	64.5%	0.00	[1][3]
Armando and Teresa Reyes	Maribell Reyes and Teresa Reyes JTWROS | Maribell and Teresa Reyes JTWROS | TD Ameritrade Clearing fbo Maribell Reyes and Teresa Reyes JTWROS	Defrauded Investor	x3330 | x3331 | x3332 | x3333 | x3341	NA	240,000.00	67,200.00	136,774.75	57.0%	0.00	[1][3]
Armin Kabir & Mina Loghavi | Armin Kabir	Armin Kabir Self Directed SEP IRA | Armin Kabir and Mina Loghavi JTWROS Custodial AGENCY	Defrauded Investor	x9013 | x9016	NA	815,100.00	228,228.00	403,370.97	49.5%	0.00	[1][4]
Armony Share	Millennium Trust Co Cust fbo Armony Share IRA	Defrauded Investor	x3871 | x3872	NA	75,000.00	21,000.00	9,806.84	13.1%	11,193.00	
Aroon Jham and Nisha Sapru	Aroon Jham and Nisha Sapru	Defrauded Investor	x4599	NA	75,000.00	21,000.00	4,208.22	5.6%	16,792.00	[3]
Art Dorfman	Millennium Trust Co Cust fbo Art Dorfman	Defrauded Investor	x4717	Amended by Stipulation	100,000.00	28,000.00	3,419.16	3.4%	24,581.00	[2][3]
Arthur J Martin	Arthur J Martin Self Directed IRA	Defrauded Investor	x6968	NA	650,900.00	182,252.00	338,248.44	52.0%	0.00	[1]
Arthur L Lacy	Arthur L Lacy Self Directed IRA	Defrauded Investor	x2916	NA	96,600.00	27,048.00	18,897.31	19.6%	8,151.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Arthur Ralph and Sema Flew	Flew Family Trust; Arthur R. Flew & Sema L.K. Flew Trustees	Defrauded Investor	x2704 | x4856	NA	300,000.00	84,000.00	24,832.92	8.3%	59,167.00	[6]
Arvind and Anu Bhargava	Millennium Trust Co LLC Cust fbo Arvind and Anu Bhargava JTWROS	Defrauded Investor	x3641 | x4039	NA	400,000.00	112,000.00	68,745.26	17.2%	43,255.00	[3]
Ashley K Bobay	Ashley K Bobay Custodial Agency	Defrauded Investor	x811	NA	1,750.00	490.00	181.23	10.4%	309.00	
Ashwin and Mari Vasan	Millennium Trust Co Cust fbo Mari Bari and Ashwin K Vasan JTWROS	Defrauded Investor	x4163 | x4615	NA	350,000.00	98,000.00	36,260.30	10.4%	61,740.00	
Ashwin and Mari Vasan	Millennium Trust Co Cust fbo Ashwin Vasan IRA	Defrauded Investor	x4257	NA	100,000.00	28,000.00	10,435.61	10.4%	17,564.00	
ASI Capital, LLC	ASI Capital, LLC Custodial AGENCY	Defrauded Investor	x856	NA	650,000.00	182,000.00	440,836.52	67.8%	0.00	[1]
Avram Dolen	Millennium Trust Co Cust fbo Avram Dolen Roth IRA	Defrauded Investor	x4409	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Badran Madani	Badran Madani	Defrauded Investor	x4217	NA	100,000.00	28,000.00	9,863.01	9.9%	18,137.00	
Baptist Gardens	Baptist Gardens | TD Ameritrade Clearing fbo Baptist Gardens	Defrauded Investor	x3842 | x3843	NA	500,000.00	140,000.00	236,345.73	47.3%	0.00	[1]
Bar J Investments, L.P.	Bar J Investments, L.P.	Defrauded Investor	x5119 | x5188	NA	200,000.00	56,000.00	139,600.94	69.8%	0.00	[1]
Barbara Bergere & Gregory Bergere	Gregory and Barbara Bergere JTWROS Custodial AGENCY	Defrauded Investor	x848	NA	200,000.00	56,000.00	26,568.51	13.3%	29,431.00	[4]
Barbara Decker	Barbara Jean Decker Revocable Trust dtd 6/29/1987; Barbara Jean Decker, Trustee	Defrauded Investor	x4342	NA	100,000.00	28,000.00	10,602.73	10.6%	17,397.00	
Barbara Downs	Barbara Downs Custodial AGENCY	Defrauded Investor	x4618	NA	330,500.00	92,540.00	12,767.26	3.9%	79,773.00	[4]
Barbara J Oakley	Barbara J. Oakley IRA	Defrauded Investor	x4603	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Barbara J Peterson	Barbara J Peterson Self Directed Roth IRA	Defrauded Investor	x9150	NA	71,500.00	20,020.00	14,906.24	20.8%	5,114.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Barbara Kabot	Barbara Kabot Self Directed IRA	Defrauded Investor	x9019	NA	36,000.00	10,080.00	6,438.08	17.9%	3,642.00	
Barbara Piccirilli	Barbara Piccirilli ABO Salvatore Fazio Self Directed IRA	Defrauded Investor	x9283	NA	81,000.00	22,680.00	6,546.57	8.1%	16,133.00	
Barrie E Fisher and Marcia L Fisher Revocable Trust dtd 11/17/1987	Barrie E Fisher and Marcia L Fisher Trust Custodial AGENCY	Defrauded Investor	x0871	NA	110,000.00	30,800.00	19,413.14	17.6%	11,387.00	
Barry Barry Hart Trust u/a/d March 16, 2011	Barry Hart Trust u/d/a March 16, 2011 Custodial Agency	Defrauded Investor	x7420	NA	164,000.00	45,920.00	53,723.30	32.8%	0.00	[1]
Barry Farah	Barry Farah Self Directed IRA	Defrauded Investor	x9605	NA	37,000.00	10,360.00	4,370.10	11.8%	5,990.00	
Barry M and Sandra J Gertz	Sandra J Gertz	Defrauded Investor	x5481 | x6002	NA	400,000.00	112,000.00	230,761.63	57.7%	0.00	[1]
Barry M and Sandra J Gertz	The Barry M Gertz GRAT 2010 Trust, Barry M Gertz, Trustee	Defrauded Investor	x6001	NA	5,000,000.00	1,400,000.00	547,397.25	10.9%	852,603.00	[6]
Bartholomew Palenchar	TD Ameritrade Clearing Cust fbo Bartholomew Palenchar Rollover IRA | Vantage Retirement Plans fbo Bartholomew Palenchar Roth IRA	Defrauded Investor	x4259 | x4365 | x4366 | x4771 | x4772	NA	1,200,000.00	336,000.00	577,661.63	48.1%	0.00	[1]
Basil Evelyn	Basil Evelyn Custodial AGENCY	Defrauded Investor	x9125	NA	406,000.00	113,680.00	11,790.67	2.9%	101,889.00	
Bay36 Partners LLC	Bay36 Partners LLC Custodial AGENCY	Defrauded Investor	x467	NA	80,000.00	22,400.00	1,564.39	2.0%	20,836.00	[4]
Beatrice Rector	Millennium Trust Co Cust fbo Beatrice Q Rector Revocable Living Trust dtd 4/9/2010; Beatrice Q. Rector, Trustee	Defrauded Investor	x4385 | x5345	NA	100,000.00	28,000.00	59,142.48	59.1%	0.00	[1][4]
Beckie L Leintz	Beckie L Leintz Self Directed IRA	Defrauded Investor	x3437	NA	26,900.00	7,532.00	5,368.20	20.0%	2,164.00	
Behrouz Shokri | Behrouz Shokri & Fariba Shokri	Behrouz Shokri Self Directed IRA | Behrouz and Fariba Shokri JTWROS Custodial Agency	Defrauded Investor	x1620 | x1622	NA	687,500.00	192,500.00	7,432.46	1.1%	185,068.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Ben Parker	Ben Parker	Defrauded Investor	x4798	NA	25,500.00	7,140.00	3,311.76	13.0%	3,828.00	
Benjamin Carmichael	Millennium Trust Co Cust fbo Benjamin Carmichael IRA	Defrauded Investor	x4153	NA	100,000.00	28,000.00	11,375.30	11.4%	16,625.00	
Benjamin Sietsema	Benjamin Sietsema	Defrauded Investor	x3655 | x4048	Amended by Stipulation	600,000.00	168,000.00	104,273.99	17.4%	63,726.00	[2][3]
Bernadette Hruby and Lawrence Laubengeiger	Millennium Trust Co Cust fbo Bernadette Hruby and Lawrence Laubengeiger	Defrauded Investor	x3984	NA	100,000.00	28,000.00	12,273.95	12.3%	15,726.00	
Bernadette T Carandang	Bernadette T Carandang Self Directed IRA	Defrauded Investor	x001	NA	25,000.00	7,000.00	2,116.45	8.5%	4,884.00	
Bernard Gutow	Gutow Family Trust dtd 10/28/1991, Bernard Gutow TTEE	Defrauded Investor	x2568 | x2569 | x2815 | x2816 | x5141	NA	600,000.00	168,000.00	102,773.03	17.1%	65,227.00	
Beth Greer	Equity Trust Co Cust fbo Beth Greer	Defrauded Investor	x4735	NA	300,000.00	84,000.00	12,657.54	4.2%	71,342.00	
Betty F. Wilson & Jess E. Wilson	Jess E. Wilson and Betty F. Wilson JTWROS Custodial AGENCY	Defrauded Investor	x6736	NA	30,000.00	8,400.00	6,254.37	20.8%	2,146.00	
Betty J Schwartz	Betty J Schwartz IRA	Defrauded Investor	x0623	NA	7,500.00	2,100.00	1,224.86	16.3%	875.00	
Beverly E Hilt	Hilt Family Trust U/A 8/23/1994, as amended 3/23/06; Beverly E Hilt TTEE	Defrauded Investor	x3061	NA	100,000.00	28,000.00	12,843.81	12.8%	15,156.00	
Bharat B and Hemlata B Marolia	Equity Trust Co Cust fbo Bharat B Marolia Roth IRA	Defrauded Investor	x2341	NA	123,691.57	34,633.64	23,857.19	19.3%	10,776.00	
Bharat B and Hemlata B Marolia	Millennium Trust Co Cust fbo Hemlata Marolia Roth IRA	Defrauded Investor	x5039	NA	100,000.00	28,000.00	18,437.69	18.4%	9,562.00	
Bhaskara Rao and Indira Tripuraneni	Bhaskara Rao Tripuraneni	Defrauded Investor	x3926	NA	102,743.29	28,768.12	0.00	0.0%	28,768.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Bing Fong Ma	Millennium Trust Co LLC Cust fbo Bing Fong Ma | Millennium Trust Co LLC fbo Bing Fong Ma	Defrauded Investor	x4459 | x4460	NA	149,975.00	41,993.00	13,460.95	9.0%	28,532.00	[3]
Bob and Sherry Sprotte	Sherry L Sprotte	Defrauded Investor	x3908 | x3917	NA	200,000.00	56,000.00	120,049.24	60.0%	0.00	[1]
Bonnie Brutsch	Millennium Trust Co Cust fbo Bonnie Brutsch Rollover IRA	Defrauded Investor	x4168	NA	100,000.00	28,000.00	12,624.65	12.6%	15,375.00	
Bonnie N Long	Bonnie N Long Self Directed IRA	Defrauded Investor	x4224	NA	236,000.00	66,080.00	30,026.16	12.7%	36,054.00	
Brad and Robin Garlich	Brad R Garlich Trust under the Irrev Trust Agreement, dtd 12/18/2012; Brad R Garlich TTEE	Defrauded Investor	x3922	NA	100,000.00	28,000.00	12,273.95	12.3%	15,726.00	
Brad and Robin Garlich	Brad R Garlich Revocable Trust dtd 5/30/1997; Brad R Garlich & Robin H Garlich TTEEs	Defrauded Investor	x3923	NA	100,000.00	28,000.00	12,273.95	12.3%	15,726.00	
Brad and Robin Garlich	Robin H Garlich Revocable Trust, dtd 5/30/1997; Robin H Garlich & Brad R Garlich TTEEs	Defrauded Investor	x3960	NA	100,000.00	28,000.00	12,273.95	12.3%	15,726.00	
Brad Barton | Brad Barton	Brad Barton Self Directed IRA | Brad Barton Self Directed Roth IRA	Defrauded Investor	x369 | x370	NA	101,200.00	28,336.00	16,142.00	16.0%	12,194.00	
Brad Lundberg	Brad Lundberg Self Directed IRA	Defrauded Investor	x6504	NA	321,000.00	89,880.00	19,172.06	6.0%	70,708.00	[4]
Bradford and Christine Duncan	The Duncan 1982 Revocable Trust; Bradford C Duncan or Christine F Duncan Trustee	Defrauded Investor	x3606 | x3607	NA	400,000.00	112,000.00	68,706.88	17.2%	43,293.00	
Bradley and Karen Erickson	Millennium Trust Co. Cust fbo Bradley S. and Karen Erickson JT	Defrauded Investor	x4438	NA	50,000.00	14,000.00	3,758.89	7.5%	10,241.00	
Bradley C. Argue	Bradley C Argue Self Directed Roth IRA	Defrauded Investor	x734	NA	67,000.00	18,760.00	9,290.21	13.9%	9,470.00	
Brent and Heather Denniston	Brent D. and Heather A. Denniston	Defrauded Investor	x2761 | x3133 | x3434	NA	310,000.00	86,800.00	53,195.85	17.2%	33,604.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Breslin 2010 Living Trust	The Breslin 2010 Living Trust dtd 7/30/2010; H. Paul Breslin and Carole Ann Breslin, TTEEs	Defrauded Investor	x2316 | x3220	NA	350,000.00	98,000.00	71,890.49	20.5%	26,110.00	
Bressler Living Trust Dtd 3/26/1990	Bressler Living Trust Dtd 3/26/1990 Custodial Trust AGENCY	Defrauded Investor	x092	NA	44,000.00	12,320.00	9,166.00	20.8%	3,154.00	
Brett Trowbridge	Millennium Trust Co Cust fbo Bretton Trowbridge IRA	Defrauded Investor	x4725	NA	100,000.00	28,000.00	3,821.92	3.8%	24,178.00	
Brett Trowbridge	Bretton and Rebecca Trowbridge Trust dtd 7/15/2007; Bretton and Rebecca, Trustees	Defrauded Investor	x4711	NA	100,000.00	28,000.00	3,969.86	4.0%	24,030.00	
Brian and Janet Kramer	Millennium Trust Co Cust fbo Brian Kramer Roth IRA	Defrauded Investor	x4748 | x4749	NA	300,000.00	84,000.00	9,082.20	3.0%	74,918.00	
Brian Korek	Millennium Trust Co Cust fbo Brian Korek Beneficiary IRA	Defrauded Investor	x3498	NA	278,655.27	78,023.48	0.00	0.0%	78,023.00	
Brian Korek	Michael & Ina Korek Foundation dtd 1/8/1997	Defrauded Investor	x3638	NA	262,656.21	73,543.74	0.00	0.0%	73,544.00	
Brian or Mark Pidgeon	Charitable Remainder Annuity Trust under Lawrence Pidgeon Separate Property Trust dtd 6/8/12; Brian and Mark Pidgeon, Trustees	Defrauded Investor	x4109	See Ex. 1	280,000.00	78,400.00	34,060.35	12.2%	44,340.00	
Brian T Teigen	Brian T Teigen Self Directed IRA	Defrauded Investor	x4446	NA	100,000.00	28,000.00	6,356.17	6.4%	21,644.00	
Brian W Buskirk	Brian W Buskirk Self Directed IRA	Defrauded Investor	x254	NA	100,000.00	28,000.00	5,589.05	5.6%	22,411.00	
Brice R Thomas	Brice R Thomas IRA ABO Suzanne F Thomas	Defrauded Investor	x4820	NA	5,000.00	1,400.00	1,105.70	22.1%	294.00	
Bruce A Thomas	Bruce A Thomas Self Directed IRA	Defrauded Investor	x4826	NA	209,500.00	58,660.00	37,413.27	17.9%	21,247.00	
Bruce and Andrea Ryner	The Bruce C. and Andrea L Ryner 2001 Trust dtd 3/13/2001; Bruce C Ryner and Andrea L. Ryner, TTEEs	Defrauded Investor	x3443 | x3454 | x3455	NA	250,000.00	70,000.00	45,119.14	18.0%	24,881.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Bruce and Christine Earls	Christine and R. Bruce Earls JTTEN	Defrauded Investor	x4738	NA	200,000.00	56,000.00	8,197.26	4.1%	47,803.00	
Bruce and Dolores Clark	Clark Family Charitable Remainder Trust dtd 10/19/2009; Bruce and Dolores Clark, Trustees	Defrauded Investor	x4550	NA	250,000.00	70,000.00	22,904.11	9.2%	47,096.00	
Bruce and Dolores Clark	Bruce W & Dolores Clark Living Trust dtd 1/27/1988; Bruce W & Dolores P Clark, TTEEs	Defrauded Investor	x2357 | x3222 | x3397	NA	400,000.00	112,000.00	77,150.75	19.3%	34,849.00	
Bruce and Eileen Moore	ETC Cust fbo Bruce W Moore and Eileen Moore JTWROS | Equity Trust Co Cust fbo Bruce Moore	Defrauded Investor	x3682 | x3683 | x4417 | x4793	NA	2,752,194.00	770,614.32	375,246.49	13.6%	395,368.00	
Bruce and Jennifer Henry	Millennium Trust Co Cust fbo Bruce Henry Roth IRA	Defrauded Investor	x3384	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Bruce and Jennifer Henry	Millennium Trust Co Cust fbo Jennifer Henry Roth IRA	Defrauded Investor	x3414	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Bruce and Pam Schroeder	Bruce and Pam Schroeder Community Property	Defrauded Investor	x4128	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Bruce C Studley Exempt Family Trust UTA 1/05/15	Bruce C Studley Exempt Family Trust UTA 1/05/15 Custodial AGENCY	Defrauded Investor	x3805	NA	159,000.00	44,520.00	49,560.67	31.2%	0.00	[1]
Bruce Dughi and Garland Lee Dughi	Millennium Trust Co Cust fbo Bruce Dughi and Garland Lee Dughi JTWROS	Defrauded Investor	x3945	NA	200,000.00	56,000.00	38,575.31	19.3%	17,425.00	[3]
Bruce Wilhelm	Millennium Trust Co Cust fbo Bruce Wilhelm	Defrauded Investor	x3886	NA	150,000.00	42,000.00	2,991.78	2.0%	39,008.00	[3]
Bryan and Julie Roos	Bryan and Julie Roos Community Property | Millennium Trust Co Cust fbo Bryan Roos Roth IRA	Defrauded Investor	x3829 | x4583	NA	204,662.45	57,305.49	7,671.27	3.7%	49,634.00	
Bryan and Laurie Reese	Reese Family Trust UA 2/28/2007	Defrauded Investor	x2551	NA	100,000.00	28,000.00	14,598.59	14.6%	13,401.00	
Bryan D Smith	Bryan D Smith Self Directed Roth IRA	Defrauded Investor	x3185	NA	185,000.00	51,800.00	70,942.48	38.3%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Burnham Moffat	Equity Trust Co Cust fbo Burnham Moffat Roth IRA | TD Ameritrade Clearing Cust fbo Burnham Moffat Roth IRA	Defrauded Investor	x3554 | x3555 | x3556	NA	479,298.95	134,203.71	244,580.43	51.0%	0.00	[1]
Byron L Smith	Byron L Smith Self Directed IRA	Defrauded Investor	x3146	NA	120,500.00	33,740.00	25,105.65	20.8%	8,634.00	
Cambridge Capital II, LLC, C/O Consolidated Investment Group	Cambridge Capital II, LLC	Defrauded Investor	x5452	NA	250,000.00	70,000.00	51,977.27	20.8%	18,023.00	
Cameron Atkinson	Cameron Atkinson	Defrauded Investor	x4906	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Candace Eckman	Candace Eckman	Defrauded Investor	x821B	NA	23,333.33	6,533.33	562.56	2.4%	5,971.00	
Cardon Family Office, LLC	Cardon Family Office, LLC	Defrauded Investor	x4027 | x4245	NA	1,000,000.00	280,000.00	595,821.90	59.6%	0.00	[1]
Carl and Janice Pelzel	Millennium Trust Co Cust fbo Carl A Pelzel Roth IRA | Millennium Trust Cust fbo Carl A. Pelzel Bene IRA | TD Ameritrade Clearing Cust fbo Janice E Pelzel Bene IRA of Anne E Lumbert IRA	Defrauded Investor	x3028 | x3029 | x4555	NA	200,000.00	56,000.00	35,945.12	18.0%	20,055.00	
Carl and Janice Pelzel	Carl Albert and Janice Elizabeth Pelzel Revocable Trust dtd 6/14/2011; Carl Albert Pelzel & Elizabeth Pelzel trustees	Defrauded Investor	x3001	NA	560,000.00	156,800.00	100,646.61	18.0%	56,153.00	
Carl L Smith and Gwedolyn P Smith Living Trust	Carl L Smith and Gwendolyn P Smith Living Trust Custodial AGENCY	Defrauded Investor	x3155	NA	146,500.00	41,020.00	10,968.22	7.5%	30,052.00	
Carl R Nehls | Carl R Nehls	Carl R Nehls Self Directed Roth IRA	Defrauded Investor	x1312 | x1315	NA	50,000.00	14,000.00	2,315.07	4.6%	11,685.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Carlos A Calderon Cardenas & Nestor A Calderon Cardenas	Nestor Augusto Calderon Cardenas and Carlos Alfredo Calderon Cardenas JTWROS Custodial AGENCY	Defrauded Investor	x917	NA	50,000.00	14,000.00	589.04	1.2%	13,411.00	
Carlos M Chang	Carlos M Chang Self Directed IRA	Defrauded Investor	x418	NA	24,000.00	6,720.00	1,630.68	6.8%	5,089.00	
Carol A Langford	Carol A. Langford Custodial AGENCY	Defrauded Investor	x3111	NA	107,000.00	29,960.00	2,075.62	1.9%	27,884.00	
Carol Dudick-Nicholas	Equity Trust Co Cust fbo Carol A Dudick-Nicholas	Defrauded Investor	x4140 | x5231 | x5235	NA	264,000.00	73,920.00	22,862.77	8.7%	51,057.00	
Carol Gonnella	Carol Gonnella Self Directed IRA	Defrauded Investor	x4433	NA	130,000.00	36,400.00	6,019.17	4.6%	30,381.00	[4]
Carol Lankton	Carol R Lankton Living Trust u/a 11/16/2000; Steven E Lankton or Ann Lankton or Julia Moll TRS | TD Ameritrade Clearing fbo Carol R Lankton Living Trust u/a 11/16/2000; Carol Lankton, Trustee	Defrauded Investor	x3889 | x3890	NA	200,000.00	56,000.00	131,539.74	65.8%	0.00	[1]
Carol Paquette	Millennium Trust Co Cust fbo The Carol Paquette Revocable Trust	Defrauded Investor	x5346	NA	100,000.00	28,000.00	6,383.59	6.4%	21,616.00	[4]
Carol T Hewett-Doyle	Carol T Hewett-Doyle Self Directed IRA	Defrauded Investor	x8852	NA	66,600.00	18,648.00	11,910.44	17.9%	6,738.00	
Carolyn Barber Trust UA 4/3/2018	Millennium Trust Co Cust fbo Carolyn Barber Trust UA 4/3/2018 Custody	Defrauded Investor	x464B	NA	33,333.33	9,333.33	2,739.71	8.2%	6,594.00	
Carolyn Harris	Carolyn Harris ABO Barbara Miller Schlauch Self Directed IRA	Defrauded Investor	x7398	NA	100,000.00	28,000.00	54.79	0.1%	27,945.00	
Carolyn Realty, LLC	Carolyn Realty LLC	Defrauded Investor	x4921	NA	185,000.00	51,800.00	0.00	0.0%	51,800.00	
Carolyn S Thomas-Roselin	Carolyn Suzanne Thomas-Roselin IRA ABO Suzanne F Thomas	Defrauded Investor	x4811	NA	5,000.01	1,400.00	1,105.70	22.1%	294.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Carrie Hughes Taylor	2005 Carrie Hughes Taylor Revocable Trust; Carrie Hughes Taylor TTEE	Defrauded Investor	x3055	NA	300,000.00	84,000.00	57,863.03	19.3%	26,137.00	
Cassandra Barton | Cassandra Barton	Cassandra Joy Barton Self Directed IRA | Cassandra Joy Barton Self Directed Roth IRA	Defrauded Investor	x371 | x372	NA	24,000.00	6,720.00	4,294.37	17.9%	2,426.00	
Catherine A Waltham & William B Waltham | William B Waltham	William B Waltham Self Directed IRA | William B Waltham and Catherine A Waltham JTWROS Custodial AGENCY	Defrauded Investor	x5833 | x5835	NA	363,200.00	101,696.00	325,362.36	89.6%	0.00	[1]
Catherine Doggrell	Catherine and Glenn Doggrell JTTEN	Defrauded Investor	x4792	NA	50,000.00	14,000.00	1,208.21	2.4%	12,792.00	
Catherine Gould	Catherine Gould Self Directed IRA ABO John V Gould	Defrauded Investor	x4646	NA	33,330.00	9,332.40	2,264.61	6.8%	7,068.00	[4]
Catherine Moeller	Catherine Moeller Self Directed IRA	Defrauded Investor	x8602	NA	578,600.00	162,008.00	50,856.98	8.8%	111,151.00	[4]
Catherine Zhu	Catherine Zhu Custodial AGENCY	Defrauded Investor	x8520	NA	25,000.00	7,000.00	1,157.54	4.6%	5,842.00	
Cathy Omdal & Timothy M Omdal	Timothy M and Cathy A Omdal JTWROS Custodial AGENCY	Defrauded Investor	x4838	NA	7,500.00	2,100.00	1,340.91	17.9%	759.00	
Celex M Thomas	Celex M Thomas Custodial AGENCY	Defrauded Investor	x5234	NA	75,000.00	21,000.00	36,953.42	49.3%	0.00	[1]
Celia S Casas	Celia S Casas Self Directed IRA	Defrauded Investor	x879	NA	279,600.00	78,288.00	25,983.64	9.3%	52,304.00	
Celine Ott	Celine Ott Living Trust dtd 10/21/2010; Celine Ott Trustee	Defrauded Investor	x2752	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Chad P Shore	Chad Patrick Shore Irrevocable Trust UAD dated 9-25-08	Defrauded Investor	x1640	NA	5,000.00	1,400.00	1,042.40	20.8%	358.00	
Charles and Ali Whitney	Millennium Trust Co Cust fbo Charles Whitney Roth IRA	Defrauded Investor	x4223 | x4688	NA	150,000.00	42,000.00	9,121.92	6.1%	32,878.00	
Charles and Ali Whitney	Alberta Whitney Trust	Defrauded Investor	x4172 | x4726 | x4727	NA	500,000.00	140,000.00	26,904.08	5.4%	113,096.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Charles and Ali Whitney	Charles C Whitney & A Whitney TTEE Charles Whitney Trust Agreement	Defrauded Investor	x4150	NA	100,000.00	28,000.00	11,528.72	11.5%	16,471.00	
Charles and Hallie Jackson	Equity Trust Company Cust fbo Hallie E Jackson IRA	Defrauded Investor	x2207	NA	50,000.00	14,000.00	7,890.37	15.8%	6,110.00	
Charles and Hallie Jackson	Jackson Charitable Trust dtd 10/3/1991	Defrauded Investor	x2202	NA	250,000.00	70,000.00	39,452.11	15.8%	30,548.00	
Charles and Hallie Jackson	Equity Trust Company Custodian fbo Charles H Jackson IV IRA	Defrauded Investor	x2206	NA	50,000.00	14,000.00	7,890.37	15.8%	6,110.00	
Charles and Jane Hunt	C. Hunt Enterprises	Defrauded Investor	x4804	NA	600,000.00	168,000.00	88,290.73	14.7%	79,709.00	
Charles and Jane Hunt	Jane Hunt	Defrauded Investor	x4805	NA	450,000.00	126,000.00	67,388.85	15.0%	58,611.00	
Charles and Michelle Jackson	Morones-Jackson Family Trust dtd 1/12/2004, Charles H Jackson V & Michelle A Morones-Jackson, Trustees	Defrauded Investor	x2813 | x2814	NA	200,000.00	56,000.00	34,049.41	17.0%	21,951.00	
Charles B and Catherine Wrench	Equity Trust Co Cust fbo Charles B Wrench Roth IRA	Defrauded Investor	x4081 | x5242	NA	400,000.00	112,000.00	68,944.09	17.2%	43,056.00	
Charles Barry Simmons	Equity Trust Co Cust fbo Charles Barry Simmons IRA	Defrauded Investor	x3144	NA	126,000.00	35,280.00	24,302.47	19.3%	10,978.00	
Charles Costanzo	Lambrooks, Ltd.	Defrauded Investor	x2314 | x2449 | x2859 | x4155 | x5438	NA	785,860.09	220,040.83	139,028.57	17.7%	81,012.00	
Charles E Huggins III | Charles Huggins III	Charles E Huggins III Custodial AGENCY | Charles E Huggins III Self Directed IRA	Defrauded Investor	x0575 | x0576	NA	500,100.00	140,028.00	68,053.36	13.6%	71,975.00	[4]
Charles E Kindel	Millennium Trust Co Cust fbo Charles Kindel Roth IRA	Defrauded Investor	x3097	NA	263,900.33	73,892.09	0.00	0.0%	73,892.00	
Charles Flieringa	Charles Flieringa Self Directed IRA	Defrauded Investor	x1168	NA	125,000.00	35,000.00	6,498.90	5.2%	28,501.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Charles G Irion Profit Sharing Plan Dated January 1,1991 & Charles G Irion	Charles Irion Profit Sharing Plan Dated January 1,1991 Custodial AGENCY	Defrauded Investor	x4010	NA	150,000.00	42,000.00	4,931.51	3.3%	37,068.00	
Charles Ice	Charles Ice	Defrauded Investor	x4800	NA	75,000.00	21,000.00	7,243.02	9.7%	13,757.00	
Charles J Malek	Millennium Trust Co Cust fbo Charles J Malek Rollover IRA	Defrauded Investor	x2564 | x3081	NA	141,000.00	39,480.00	27,195.61	19.3%	12,284.00	
Charles Karnavy and Tinna Kan	Millennium Trust Co fbo Charles Karnavy and Tinna Kan JTWROS	Defrauded Investor	x4025	NA	100,000.00	28,000.00	19,709.64	19.7%	8,290.00	[3]
Charles L Smothers	Millennium Trust Co Cust fbo Charles L Smothers Rollover IRA	Defrauded Investor	x3597	Not Stated	235,817.47	66,028.89	6,858.15	2.9%	59,171.00	
Charles Levinson	Charles Levinson Self Directed IRA	Defrauded Investor	x3720	NA	50,000.00	14,000.00	4,328.78	8.7%	9,671.00	
Charles R and Diana Kaiser	Charles R & Diana Kaiser | Millennium Trust Co Cust fbo Charles R Kaiser Roth IRA	Defrauded Investor	x3026 | x3732	NA	225,000.00	63,000.00	30,920.61	13.7%	32,079.00	
Charles Strawbridge	Charles Strawbridge | Millennium Trust Co LLC Cust fbo Charles E. Strawbridge Roth IRA	Defrauded Investor	x3376 | x3377 | x4781 | x4782	NA	250,000.00	70,000.00	23,345.93	9.3%	46,654.00	
Charles T. and Joan Leslie Ramsdell	Millennium Trust Co Cust fbo Charles T Ramsdell Roth IRA | Millennium Trust Co Cust fbo Charles T. Ramsdell IRA	Defrauded Investor	x2773 | x2790	NA	258,397.06	72,351.18	0.00	0.0%	72,351.00	[3]
Charles T. and Joan Leslie Ramsdell	Millennium Trust Co fbo Joan Leslie Ramsdell Roth IRA	Defrauded Investor	x2986	NA	50,269.41	14,075.43	0.00	0.0%	14,075.00	[3]
Charles Thompson Jr	Charles Thompson Jr Self Directed IRA	Defrauded Investor	x4797	NA	65,000.00	18,200.00	13,076.52	20.1%	5,123.00	
Charley F Conrad & Charley Conrad IRA | Charley F Conrad & Yvonne T Conrad	Charley F Conrad Self Directed SEP IRA | Charley F Conrad and Yvonne T Conrad JTWROS Custodial AGENCY	Defrauded Investor	x0152 | x0153	NA	150,000.00	42,000.00	29,794.49	19.9%	12,206.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Charlotte Coulbert	Millennium Trust Co Cust fbo Charlotte Coulbert Roth IRA	Defrauded Investor	x4877	NA	100,000.00	28,000.00	1,356.17	1.4%	26,644.00	
Chen Fee Liem	Millennium Trust Co Cust fbo Chen Fee Liem Roth IRA	Defrauded Investor	x3612	NA	200,000.00	56,000.00	38,575.31	19.3%	17,425.00	[3]
Cherise Sztamenits Selley Trust	Cherise Sztamenits Selley Irrevocable Trust Agency	Defrauded Investor	x0990	NA	50,000.00	14,000.00	4,794.52	9.6%	9,205.00	
Cheryl A Sample	Cheryl A Sample Self Directed IRA	Defrauded Investor	x0296	NA	154,900.00	43,372.00	26,341.13	17.0%	17,031.00	
Cheryl Ford	Cheryl Ford Self Directed IRA	Defrauded Investor	x1594	NA	160,000.00	44,800.00	17,090.42	10.7%	27,710.00	
Cheryl Ford & John Ford	John Ford and Cheryl Ford JTWROS Custodial AGENCY	Defrauded Investor	x1595	NA	100,000.00	28,000.00	9,232.88	9.2%	18,767.00	
Cheryl Holt	Cheryl Holt	Defrauded Investor	x4698	Amended by Stipulation	100,000.00	28,000.00	5,545.22	5.5%	22,455.00	[2][3]
Cheryl Lubin	Dr. Cheryl R Lubin Profit Sharing Keogh	Defrauded Investor	x4697	NA	100,000.00	28,000.00	5,041.12	5.0%	22,959.00	
Chetna Patel	Millennium Trust Co LLC Cust fbo Chetna Patel Roth IRA	Defrauded Investor	x4127	NA	228,000.00	63,840.00	33,856.44	14.8%	29,984.00	[3]
Cheuk Wah and Sally Hui-Ling Chu	Millennium Trust Co Cust fbo Sally Hui-Ling Chu Roth IRA	Defrauded Investor	x4077	NA	100,000.00	28,000.00	15,835.68	15.8%	12,164.00	[3]
Cheuk Wah and Sally Hui-Ling Chu	Millennium Trust Co Cust fbo Cheuk Wah Chu Roth IRA	Defrauded Investor	x4078	NA	100,000.00	28,000.00	15,835.68	15.8%	12,164.00	[3]
Chiawei Liao	Millennium Trust Co Cust fbo Chiawei Liao Roth IRA	Defrauded Investor	x4034 | x4035	NA	350,000.00	98,000.00	52,965.03	15.1%	45,035.00	[3]
Chiayuan Chang and Ting Ting Huang	Millennium Trust Cust Co fbo Chiayuan Chang Sep IRA	Defrauded Investor	x3073	NA	150,000.00	42,000.00	28,931.47	19.3%	13,069.00	
Ching H Peng	Ching H Peng	Defrauded Investor	x3649 | x3650	NA	200,000.00	56,000.00	120,430.18	60.2%	0.00	[1]
Chisoo Kim	Chisoo Kim	Defrauded Investor	x4207 | x4324 | x4325	NA	700,000.00	196,000.00	536,994.50	76.7%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Chithra Rajagopalan	Millennium Trust Co Cust fbo Chithra Rajagopalan Rollover IRA	Defrauded Investor	x4131	NA	100,000.00	28,000.00	12,315.04	12.3%	15,685.00	[3]
Chiyoko Haas & Mitchell Haas	Mitchell and Chiyoko Haas JTWROS Custodial AGENCY	Defrauded Investor	x7300	NA	261,300.00	73,164.00	21,340.84	8.2%	51,823.00	
Chok Chai Tang and Lucy Chiang	Millennium Trust Co fbo Chok Chai Tang and Lucy Chiang JTWROS	Defrauded Investor	x4480	NA	100,000.00	28,000.00	7,978.05	8.0%	20,022.00	[3]
Chonita Cleary	Chonita E. Cleary Trustee of the 2015 Ream Family Trust dtd 10/8/2015	Defrauded Investor	x5451	NA	250,000.00	70,000.00	51,977.27	20.8%	18,023.00	
Christa Marlett	Christa Marlett Custodial Agency	Defrauded Investor	x6826	NA	1,750.00	490.00	181.23	10.4%	309.00	
Christina R. Deyoe	Christina R. Deyoe	Defrauded Investor	x5065	NA	51,417.81	14,396.99	9,483.63	18.4%	4,913.00	
Christina Weaver	Christina G Weaver Rev Trust u/a 4/12/2010; Christina G Weaver Trustee	Defrauded Investor	x3372	NA	100,000.00	28,000.00	15,780.81	15.8%	12,219.00	
Christina Wolfard & Kenneth J Wolfard	Kenneth & Christina Wolfard Community Property Custodial AGENCY	Defrauded Investor	x8982	NA	50,000.00	14,000.00	3,849.31	7.7%	10,151.00	
Christine E Daito & Seiji Daito	Seiji and Christine E Daito JTWROS Custodial AGENCY	Defrauded Investor	x1818	NA	40,000.00	11,200.00	2,158.91	5.4%	9,041.00	
Christine E Robbins	Christine E Robbins Self Directed IRA	Defrauded Investor	x8553	NA	25,000.00	7,000.00	1,020.55	4.1%	5,979.00	
Christine I Tai	Millennium Trust Co Cust fbo Christine I Tai	Defrauded Investor	x3866	NA	100,000.00	28,000.00	13,698.58	13.7%	14,301.00	[3]
Christine Wasserstein	Christine Wasserstein	Defrauded Investor	x4885	NA	200,000.00	56,000.00	2,169.87	1.1%	53,830.00	
Christopher (Kip) S and Karen R Howell	Christopher (Kip) S & Karen R Howell	Defrauded Investor	x5066	NA	200,000.00	56,000.00	36,888.53	18.4%	19,111.00	
Christopher Albertson	Christopher J Albertson Custodial AGENCY	Defrauded Investor	x854	NA	20,000.00	5,600.00	4,169.60	20.8%	1,430.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Christopher and Amy Taylor	Christopher K and Amy L Taylor JT	Defrauded Investor	x5174	NA	100,000.00	28,000.00	18,444.30	18.4%	9,556.00	
Christopher Stahl & Elizabeth Stahl | Christopher Stahl	Christopher Stahl Self Directed SEP IRA | Christopher and Elizabeth Stahl JTWROS Custodial AGENCY	Defrauded Investor	x3308 | x3337	NA	545,400.00	152,712.00	200,958.91	36.8%	0.00	[1][4]
Christopher W. Burden	Christopher W. Burden	Defrauded Investor	x2558	NA	100,000.00	28,000.00	14,390.41	14.4%	13,610.00	
Christopher Wickman	Christopher Wickman Custodial AGENCY	Defrauded Investor	x6622	NA	60,000.00	16,800.00	2,663.00	4.4%	14,137.00	
Christy Cartwright	Christy Cartwright Self Directed IRA	Defrauded Investor	x041	NA	28,369.53	7,943.47	2,137.43	7.5%	5,806.00	
Chuck Gaidica	Charles Schwab & Co Inc fbo Charles R Gaidica TTEE Schwab Personal DB plan u/a dtd 01/01/2007	Defrauded Investor	x5453	NA	291,518.35	81,625.14	16,566.72	5.7%	65,058.00	
Chu-Tien Chia	Chu-Tien Chia Self Directed IRA	Defrauded Investor	x587	NA	805,600.00	225,568.00	32,728.50	4.1%	192,840.00	[4]
Clair Jenkins	Millennium Trust Co Cust fbo Clair Jenkins Roth IRA	Defrauded Investor	x4194 | x4605	NA	1,000,000.00	280,000.00	34,794.55	3.5%	245,205.00	
Clare DeGraaf	Equity Trust Co Cust fbo Clare DeGraaf IRA	Defrauded Investor	x4545	NA	500,000.00	140,000.00	42,328.80	8.5%	97,671.00	[3]
Clare Lindquist	Millennium Trust Co Cust fbo Clare Lindquist	Defrauded Investor	x3848 | x4423 | x4500	NA	450,000.00	126,000.00	45,145.20	10.0%	80,855.00	
Claudine J. Graves	Claudine J. Graves Agency	Defrauded Investor	x5878	NA	25,000.00	7,000.00	5,212.00	20.8%	1,788.00	
Clay B Carson & Nancy J Carson | Clay B Carson	Clay B Carson Self Directed IRA | Clay B Carson and Nancy J Carson JTWROS Custodial AGENCY	Defrauded Investor	x019 | x034	NA	143,600.00	40,208.00	17,094.13	11.9%	23,114.00	
Clifford and Myrna Laycock Family Trust DTD 2/28/95	Clifford and Myrna Laycock Family Trust DTD 2/28/95 Custodial AGENCY	Defrauded Investor	x3255	NA	694,300.00	194,404.00	84,431.15	12.2%	109,973.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Clifford Cracknell	Millennium Trust Co Cust fbo Clifford J. Cracknell Rollover IRA	Defrauded Investor	x3021	NA	100,000.00	28,000.00	16,498.62	16.5%	11,501.00	
Clinton and Pamela Rasmussen	Millennium Trust Co Cust fbo Clinton and Pamela Rasmussen JTWROS	Defrauded Investor	x4671	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Clyne Family Trust	Clyne Family Trust Custodial AGENCY	Defrauded Investor	x0056	NA	129,500.00	36,260.00	23,159.22	17.9%	13,101.00	
Coleman Family Revocable Trust	Coleman Family Revocable Trust Custodial AGENCY	Defrauded Investor	x0140	NA	150,000.00	42,000.00	2,054.79	1.4%	39,945.00	
Colin Miller	Millennium Trust Co Cust fbo Colin Miller Roth IRA	Defrauded Investor	x4360	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Colleen B English	Colleen B. English	Defrauded Investor	x3476 | x3477	NA	130,000.00	36,400.00	23,071.39	17.7%	13,329.00	
Colleen Hoblit	Millennium Trust Co Cust fbo Colleen Hoblit IRA	Defrauded Investor	x4392 | x5347	NA	100,000.00	28,000.00	59,142.48	59.1%	0.00	[1][4]
Collins Revocable Trust	Collins Revocable Trust DTD 4/30/2013 Custodial AGENCY	Defrauded Investor	x0167	NA	219,600.00	61,488.00	21,054.45	9.6%	40,434.00	
Connie Lynn Cook	Connie Lynn Cook | Connie Lynn Karabatsos Revocable Trust Under Agreement dtd 6/13/2007	Defrauded Investor	x2214 | x2495 | x2978 | x4132 | x4437	NA	347,282.73	97,239.16	63,400.63	18.3%	33,839.00	
Constance F Magnuson | Constance F Magnuson & Michael S Magnuson	Constance F Magnuson Self Directed IRA | Constance F and Michael S Magnuson JTWROS Custodial AGENCY	Defrauded Investor	x6851 | x6852	NA	1,767,200.00	494,816.00	1,107,445.38	62.7%	0.00	[1]
Corazon Mayo	Mayo Family Revocable Trust dtd 2/27/1989; Corazon Mayo, Trustee	Defrauded Investor	x3052 | x3875	NA	243,683.39	68,231.35	0.00	0.0%	68,231.00	
Corazon Mayo	Corazon G Mayo | Millennium Trust Co Cust fbo Corazon G Mayo Roth IRA	Defrauded Investor	x3067 | x3707	NA	239,015.95	66,924.47	0.00	0.0%	66,924.00	
Cordell Cunningham	Cordell Cunningham IRA	Defrauded Investor	x1379	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Corey Patt	Millennium Trust Co Cust fbo Corey Patt Roth IRA	Defrauded Investor	x4408	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Corinne Higashigawa	Corinne Higashigawa	Defrauded Investor	x821C	NA	23,333.33	6,533.33	562.56	2.4%	5,971.00	
Courtia Worth	Yellow Rose of Texas Trust; Courtia J Worth, Trustee	Defrauded Investor	x4881	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Courtia Worth	Courtia Worth	Defrauded Investor	x4889	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Craig and Laura Anderson	Millennium Trust Co Cust fbo The Anderson Family Trust dtd 4/15/2004; Craig and Laura Anderson, Trustees	Defrauded Investor	x4913 | x4914 | x4915	NA	300,000.00	84,000.00	0.00	0.0%	84,000.00	
Craig and Melanie Roah	Melanie Julann Roah and Craig R Roah JTTEN	Defrauded Investor	x4551 | x4552	NA	200,000.00	56,000.00	108,331.51	54.2%	0.00	[1]
Craig D Brase	Craig D Brase AGENCY TOD Mark Brase, Terry Brase and Brian Brase	Defrauded Investor	x618	NA	5,000.00	1,400.00	1,042.40	20.8%	358.00	
Craig Hansen	Millennium Trust Co Cust fbo Craig Hansen Roth IRA	Defrauded Investor	x4443	NA	100,000.00	28,000.00	10,575.38	10.6%	17,425.00	[3]
Crystal L Erickson	Crystal L Erickson Self Directed HSA	Defrauded Investor	x7643	NA	5,000.00	1,400.00	1,042.39	20.8%	358.00	
Cuong Trinh and Thanhquy Nguyen	Millennium Trust Co Cust fbo Trinh Family Trust u/a 8/28/05; Cuong Trinh and Thanhquy Nguyen, Trustees	Defrauded Investor	x4126	NA	100,000.00	28,000.00	11,901.33	11.9%	16,099.00	[3]
Curtis Conant	Curtis Conant	Defrauded Investor	x3255	NA	137,000.00	38,360.00	26,424.13	19.3%	11,936.00	
Curtis G Raetz	Curtis G Raetz Self Directed IRA	Defrauded Investor	x6525	NA	55,900.00	15,652.00	9,986.22	17.9%	5,666.00	
Curtis K Myers	Curtis K Myers Trust dtd 12/15/2010; Curtis Myers, TTEE	Defrauded Investor	x3288 | x3289 | x3395 | x3570 | x4166	NA	500,000.00	140,000.00	87,398.95	17.5%	52,601.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Custom Stamping, Inc.	Custom Stamping, Inc.	Defrauded Investor	x3334 | x3601 | x4066 | x4455 | x5708	Amended by Stipulation	3,721,462.91	1,042,009.61	685,011.63	18.4%	356,998.00	[2][3]
Cynthia Brown & Danny Chrisinger | Danny Chrisinger	Danny Chrisinger & Cynthia Brown JTWROS Custodial AGENCY | Danny Chrisinger Self Directed IRA	Defrauded Investor	x835 | x836	NA	449,900.00	125,972.00	23,454.09	5.2%	102,518.00	
Cynthia Conger Trust UA 4/3/2018	Millennium Trust Co Cust fbo Cynthia Conger Trust UA 4/3/2018 Custody	Defrauded Investor	x464A	NA	33,333.33	9,333.33	2,739.71	8.2%	6,594.00	
Cyrena Faller Living Trust dated 7/13/1993	Cyrena A Faller Living Trust dated 7/13/1993 Custodial AGENCY	Defrauded Investor	x9581	NA	510,400.00	142,912.00	89,322.43	17.5%	53,590.00	[4]
D & A O Living Trust AGENCY	D & A O Living Trust AGENCY UAD 4/13/2006, Donald P. O'Connell and Andrea J. O'Connell, Trustees	Defrauded Investor	x4647	NA	14,385.74	4,028.01	1,939.85	13.5%	2,088.00	
Dale L Zuelow	Dale L Zuelow Custodial AGENCY	Defrauded Investor	x9387	NA	25,000.00	7,000.00	534.25	2.1%	6,466.00	
Dalene Johnson	AKEJ Investments, LLC	Defrauded Investor	x4043 | x4776	NA	250,000.00	70,000.00	18,246.60	7.3%	51,753.00	[3]
Damon B. Partridge	Damon B. Partridge Self Directed IRA ABO Dennis Partridge IRA	Defrauded Investor	x8845	NA	18,865.50	5,282.34	1,953.72	10.4%	3,329.00	
Dan and Pauline Eyre	Dan & Pauline Eyre JTWROS	Defrauded Investor	x3592 | x3593 | x3594	NA	210,000.00	58,800.00	37,986.94	18.1%	20,813.00	
Dana Kelly	Dana Kelly Custodial AGENCY	Defrauded Investor	x9622	NA	75,000.00	21,000.00	13,412.66	17.9%	7,587.00	
Daniel and Cammy Peay	Daniel and Cammy Peay JWROS	Defrauded Investor	x2995 | x3346	NA	750,000.00	210,000.00	144,657.53	19.3%	65,342.00	
Daniel Baxter	Millennium Trust Co Cust fbo Daniel Baxter IRA	Defrauded Investor	x4883	NA	100,000.00	28,000.00	1,295.89	1.3%	26,704.00	
Daniel Bureau & Susan Bureau	Daniel and Susan Bureau JTWROS Custodial AGENCY	Defrauded Investor	x182	NA	100,000.00	28,000.00	3,863.02	3.9%	24,137.00	[4]
Daniel Dimick	Millennium Trust Co Cust fbo Daniel Dimick Beneficiary IRA	Defrauded Investor	x3114	NA	219,000.00	61,320.00	36,480.00	16.7%	24,840.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Daniel F Hewett	Daniel F Hewett IRA	Defrauded Investor	x8843	NA	30,000.00	8,400.00	6,254.37	20.8%	2,146.00	
Daniel G Miller	Daniel G Miller Self Directed IRA	Defrauded Investor	x7627	NA	9,000.00	2,520.00	1,876.31	20.8%	644.00	
Daniel Heller	Daniel A Heller Self Directed IRA ABO John C Heller	Defrauded Investor	x8579	NA	25,000.00	7,000.00	438.36	1.8%	6,562.00	
Daniel J Batchelder	Daniel J Batchelder IRA	Defrauded Investor	x470	NA	7,000.00	1,960.00	1,459.34	20.8%	501.00	
Daniel M Hamlin	Daniel M Hamlin Self Directed IRA	Defrauded Investor	x7332	NA	100,000.00	28,000.00	17,949.17	17.9%	10,051.00	
Daniel Riesenberg	Millennium Trust Co fbo Daniel Riesenberg	Defrauded Investor	x3830	NA	150,000.00	42,000.00	28,931.47	19.3%	13,069.00	
Daniel Soohoo	Daniel Soohoo	Defrauded Investor	x4860 | x5155	NA	300,000.00	84,000.00	46,323.77	15.4%	37,676.00	
Daniel T McSweeney	Daniel T McSweeney Separate Property Trust dtd 4/8/1985; Daniel T McSweeney, TTEE	Defrauded Investor	x4238 | x5071 | x5183 | x5213	300,000.00	1,050,000.00	294,000.00	863,848.51	82.3%	0.00	[1]
Daniel W Baer	Daniel W Baer SEP IRA	Defrauded Investor	x964	NA	92,510.86	25,903.04	12,660.31	13.7%	13,243.00	
Daniel W Leffert	Daniel W Leffert Self Directed IRA	Defrauded Investor	x3605	NA	109,900.00	30,772.00	19,619.08	17.9%	11,153.00	
Daniel W Leffert Revocable Living Trust U/A 3/23/1998	Daniel W Leffert Rev Living Trust Custodial AGENCY	Defrauded Investor	x3604	NA	311,100.00	87,108.00	54,117.70	17.4%	32,990.00	
Daniel Yang and Bernadette Mayo	Yang Family Revocable Trust; Daniel P Yang and Bernadette G Mayo Trustees	Defrauded Investor	x3091	NA	200,000.00	56,000.00	33,030.11	16.5%	22,970.00	
Danler Brothers	Danler Brothers AGENCY	Defrauded Investor	x1820	NA	25,000.00	7,000.00	4,487.31	17.9%	2,513.00	
Darrell G Andrews	Darrell G Andrews Self Directed IRA	Defrauded Investor	x364	NA	51,000.00	14,280.00	8,157.83	16.0%	6,122.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Darren and Emily Rosenberg	Darren & Emily Rosenberg JTWROS	Defrauded Investor	x3461	NA	150,000.00	42,000.00	26,301.36	17.5%	15,699.00	
Daryl Ray Tucker | Daryl Ray Tucker & Janet R Tucker	Daryl Ray Tucker Self Directed IRA | Daryl Ray and Janet Tucker JTWROS Custodial AGENCY	Defrauded Investor	x7544 | x7548	NA	291,000.00	81,480.00	22,919.74	7.9%	58,560.00	
Dave and Denise Tuttle	Equity Trsut Co Cust fbo Denise Kay Tuttle Roth IRA | Equity Trust Co Cust fbo Denise Kay Tuttle IRA	Defrauded Investor	x2874 | x2875	NA	142,000.00	39,760.00	6,763.47	4.8%	32,997.00	
Dave and Denise Tuttle	Equity Trust Co Cust fbo David Phillip Tuttle IRA | Equity Trust Co Cust fbo David Phillip Tuttle Roth IRA	Defrauded Investor	x2872 | x2873	NA	131,000.00	36,680.00	6,239.55	4.8%	30,440.00	
Dave and Kimbra McGuiness	Dave and Kimbra McGuiness	Defrauded Investor	x4808	NA	900,000.00	252,000.00	263,537.61	29.3%	0.00	[1]
Dave Garbarino	Equity Trust Co Cust fbo Exempt Marital Trust U/A Joseph and Angelina Garbarino 88 Trust, Dave,Ray, Allen Garbarino, Trustees | TD Ameritrade Clearing fbo Garbarino Brothers, LLC	Defrauded Investor	x3901 | x4660	NA	750,000.00	210,000.00	92,095.89	12.3%	117,904.00	
Dave Parten	Dave Parten	Defrauded Investor	x4017	NA	175,000.00	49,000.00	25,583.51	14.6%	23,416.00	
David A Richman	David A Richman IRA	Defrauded Investor	x7050	NA	30,000.00	8,400.00	6,254.37	20.8%	2,146.00	
David and Jacqueline Spicer	David Spicer	Defrauded Investor	x4425	NA	75,000.00	21,000.00	6,558.91	8.7%	14,441.00	
David and Jacqueline Spicer	Jacqueline E Spicer	Defrauded Investor	x3119 | x3492	NA	250,000.00	70,000.00	35,068.53	14.0%	34,931.00	
David and Linda Williams	Millennium Trust Co Cust fbo David and Linda Williams JTWROS	Defrauded Investor	x4225	NA	50,000.00	14,000.00	4,880.83	9.8%	9,119.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
David and Linda Williams	Millennium Trust Co Cust fbo Linda Williams Roth IRA	Defrauded Investor	x4148 | x4533	NA	150,000.00	42,000.00	15,002.73	10.0%	26,997.00	
David and Lisa Boothe	Millennium Trust Co Cust fbo Lisa Boothe Roth IRA	Defrauded Investor	x4715	NA	100,000.00	28,000.00	4,273.99	4.3%	23,726.00	
David and Lisa Boothe	Millennium Trust Co Cust fbo David W. Boothe Roth IRA | Millennium Trust Co Cust fbo David and Lisa Boothe TIC	Defrauded Investor	x4527 | x4528 | x4706 | x4708	NA	500,000.00	140,000.00	22,350.65	4.5%	117,649.00	
David and Sally Davenport	David and Sally Davenport Living Trust; David and Sally Davenport Trustees	Defrauded Investor	x2991	NA	111,462.11	31,209.39	7,078.18	6.4%	24,131.00	
David and Susan Avny	Millennium Trust Co Cust fbo The Avny Family Trust dtd 4/7/2010; David and Susan Avny, Trustees	Defrauded Investor	x4479	NA	100,000.00	28,000.00	9,890.45	9.9%	18,110.00	[3]
David and Terry Braunstein	Millennium Trust Co Cust fbo Terry Braunstein IRA	Defrauded Investor	x3708	NA	105,101.30	29,428.36	10,000.00	9.5%	19,428.00	
David and Terry Braunstein	Millennium Trust Co Cust fbo David Braunstein Roth IRA | TD Ameritrade Clearing Cust fbo David Braunstein Rollover IRA	Defrauded Investor	x2984 | x3358 | x3442 | x4351	NA	714,000.00	199,920.00	45,780.91	6.4%	154,139.00	
David and Theresa Schellhardt	Millennium Trust Co Cust fbo David and Theresa Schellhardt JTWROS	Defrauded Investor	x4693	NA	100,000.00	28,000.00	4,364.38	4.4%	23,636.00	
David and Vicky Chow	David and Vicky Chow JTWROS | Millennium Trust Co LLC Cust fbo David C Chow Rollover IRA	Defrauded Investor	x3918 | x4101	NA	175,000.00	49,000.00	0.00	0.0%	49,000.00	
David Ashworth and Janet Moll	Millennium Trust Co LLC Cust fbo David Ashworth Rollover IRA | Millennium Trust Co. LLC Cust fbo David Ashworth and Janet Moll JTTEN	Defrauded Investor	x4461 | x4463	NA	200,000.00	56,000.00	16,569.80	8.3%	39,430.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
David B and Patricia Bogy	David B & Patricia P Bogy Living Trust dtd 8/6/1992; David B Bogy & Patricia P Bogy Trustees	Defrauded Investor	x2694 | x2990	NA	150,000.00	42,000.00	122,917.73	81.9%	0.00	[1]
David B Diamond	David B Diamond Custodial AGENCY	Defrauded Investor	x3023	NA	114,000.00	31,920.00	20,387.25	17.9%	11,533.00	
David B Jones and Linda Thomas	Equity Trust Co Cust fbo Linda J Thomas IRA | Millennium Trust Co Cust fbo Linda Thomas Roth IRA	Defrauded Investor	x2429 | x3148	NA	200,000.00	56,000.00	38,575.44	19.3%	17,425.00	
David Brengman	Equity Trust Co. Cust fbo David Brengman IRA	Defrauded Investor	x4918	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
David C Blakely	Millennium Trust Co Cust fbo David C Blakely Roth IRA	Defrauded Investor	x3210	NA	102,317.81	28,648.99	0.00	0.0%	28,649.00	
David Cheek	David Cheek Self Directed IRA	Defrauded Investor	x349	NA	237,800.00	66,584.00	130.30	0.1%	66,454.00	[4]
David Eide	David Eide Self Directed IRA	Defrauded Investor	x6071	NA	367,000.00	102,760.00	17,631.22	4.8%	85,129.00	[4]
David Fontana	David Fontana Self Directed IRA	Defrauded Investor	x1342	NA	266,800.00	74,704.00	146.20	0.1%	74,558.00	[4]
David Harris	David Harris Self Directed SEP IRA	Defrauded Investor	x7494	NA	132,200.00	37,016.00	5,865.37	4.4%	31,151.00	[4]
David J Heyens & Nancy E Heyens	David J and Nancy E Heyens JTWROS Custodial AGENCY	Defrauded Investor	x8897	NA	194,100.00	54,348.00	31,664.04	16.3%	22,684.00	
David J. Merkley	Millennium Trust Co Cust fbo David J Merkley Roth IRA	Defrauded Investor	x2548 | x2724 | x3121	NA	300,000.00	84,000.00	57,863.16	19.3%	26,137.00	
David Jackson	Millennium Trust Co Cust fbo David Jackson IRA	Defrauded Investor	x4394 | x5348	NA	190,000.00	53,200.00	13,199.69	6.9%	40,000.00	[4]
David K Yu and Lynn Sadeli-Yu	David K. Yu & Lynn Sadeli-Yu JTWROS | Millennium Trust Co LLC Cust fbo David K. Yu Roth IRA	Defrauded Investor	x2731 | x3063	NA	200,000.00	56,000.00	34,034.31	17.0%	21,966.00	
David L Brown | David L Brown	David L Brown Roth IRA | David L Brown SEP IRA	Defrauded Investor	x985 | x988	NA	200,000.00	56,000.00	33,753.40	16.9%	22,247.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
David Levich	Millennium Trust Company LLC fbo David Levich Separate Property Revocable Trust	Defrauded Investor	x3658	NA	100,000.00	28,000.00	21,041.11	21.0%	6,959.00	
David M Patterson	David M Patterson Custodial AGENCY	Defrauded Investor	x8758	NA	185,100.00	51,828.00	33,102.48	17.9%	18,726.00	
David McAfee	Millennium Trust Co Cust fbo David McAfee IRA	Defrauded Investor	x4112	NA	100,000.00	28,000.00	12,120.50	12.1%	15,880.00	
David Nicholes	Equity Trust Co Cust fbo Lois J. Nicholes Trust dtd 6/19/1998; David S. Nicholes, Trustee	Defrauded Investor	x4679	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
David Nicholson	David J. S. Nicholson Living Trust u/a 6/25/1997; David Nicholson, Trustee	Defrauded Investor	x4630	NA	1,000,000.00	280,000.00	0.00	0.0%	280,000.00	[3]
David Nicholson	Stiles-Nicholson Foundation	Defrauded Investor	x4472 | x4632	NA	1,500,000.00	420,000.00	0.00	0.0%	420,000.00	[3]
David Nicholson	UNIFAM, LP	Defrauded Investor	x4473	NA	1,000,000.00	280,000.00	0.00	0.0%	280,000.00	[3]
David Patrick Gubbins Living Trust Dated April 4, 2019	David Patrick Gubbins Living Trust Dated April 4, 2019 Custodial AGENCY	Defrauded Investor	x6791	NA	50,000.00	14,000.00	10,423.96	20.8%	3,576.00	
David Pedersen	David Pedersen Self Directed IRA	Defrauded Investor	x8896	NA	50,000.00	14,000.00	8,107.53	16.2%	5,892.00	
David R Divesta | David R Divesta	David R Divesta Self Directed IRA | David R Divesta Self Directed IRA ABO Richard W Divesta IRA	Defrauded Investor	x3290 | x3291	NA	74,000.00	20,720.00	8,130.67	11.0%	12,589.00	
David R Gerst	David R Gerst Custodial AGENCY TOD Amy E Ogle	Defrauded Investor	x3712	NA	75,000.00	21,000.00	1,027.40	1.4%	19,973.00	
David Richardson	Millennium Trust Co Cust fbo David Richardson Roth IRA	Defrauded Investor	x4568	NA	150,000.00	42,000.00	0.00	0.0%	42,000.00	
David Schulman	David Schulman	Defrauded Investor	x4636	NA	100,000.00	28,000.00	7,835.61	7.8%	20,164.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
David Schulman	David and Carrie Schulman Family Foundation, Inc.	Defrauded Investor	x4635	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	[3]
David Schulman	David B Schulman Profit Sharing Plan	Defrauded Investor	x4633	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	[3]
David Turner | David Turner | David W Turner & Irene Turner	David Turner Self Directed IRA | David Turner Self Directed Roth IRA | David and Irene Turner JTWROS Custodial AGENCY	Defrauded Investor	x7708 | x7709 | x7711	NA	59,300.00	16,604.00	11,456.22	19.3%	5,148.00	
David W Lynn	David W Lynn Self Directed IRA	Defrauded Investor	x6747	NA	63,000.00	17,640.00	5,816.69	9.2%	11,823.00	
David Whitney	David Whitney Self Directed IRA	Defrauded Investor	x6611	NA	100,000.00	28,000.00	13,262.66	13.3%	14,737.00	[4]
David Woo and Lauren Mansfield	David Woo and Lauren Mansfield JT | The Woo Mansfield Revocable Trust U/A 8/26/2014: David Woo and Lauren Mansfield Trustees	Defrauded Investor	x4228 | x4588	NA	100,000.00	28,000.00	12,082.18	12.1%	15,918.00	
David Wood	Millennium Trust Co Cust fbo DLW Orthopedics Def Bene Plan & Trust dtd 1/1/2007; David Wood TTEE	Defrauded Investor	x3066	NA	200,000.00	56,000.00	21,094.53	10.5%	34,905.00	
David Zimmerman	Millennium Trust Co Cust fbo David Zimmerman Rollover IRA | Millennium Trust Co Cust fbo David Zimmerman Roth IRA	Defrauded Investor	x2638 | x2644 | x3214 | x3230	NA	520,425.92	145,719.26	52,716.80	10.1%	93,002.00	
David Zimmerman	The Zimmerman Revocable Family Trust dtd 2/17/1995, David Zimmerman and Toby Zimmerman, Trustees	Defrauded Investor	x3579	NA	50,000.00	14,000.00	8,184.19	16.4%	5,816.00	
Dawn M Hines	Dawn M Hines Self Directed IRA	Defrauded Investor	x8939	NA	16,400.00	4,592.00	539.18	3.3%	4,053.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
DB Arnegard and Yvonne Wong	Dr. Y Yvonne Wong?s Dental Office Ret Tr U/a 1/1/2007 fbo Y Yvonne Wong TTEE	Defrauded Investor	x3401 | x3402	NA	100,000.00	28,000.00	18,629.99	18.6%	9,370.00	
Dean and Kelli Hallett	The Hallett Family Trust dtd 10/26/2003; Dean Hallett and Kelli L Hallett, Trustees	Defrauded Investor	x3920	NA	100,000.00	28,000.00	15,780.81	15.8%	12,219.00	
Dean G. McGregor	Millennium Trust Co Cust fbo Dean G McGregor Roth IRA	Defrauded Investor	x3534	NA	100,000.00	28,000.00	17,972.66	18.0%	10,027.00	
Dean G. McGregor	Dean G McGregor and Laurie M Reilly JTWROS	Defrauded Investor	x4559	NA	200,000.00	56,000.00	31,178.05	15.6%	24,822.00	
Dean Stein	Millennium Trust Co Cust fbo Dean Stein IRA	Defrauded Investor	x4769 | x4896	Amended by Stipulation	300,000.00	84,000.00	0.00	0.0%	84,000.00	[2][3]
Deane and Shirley Hilt	Hilt Family Trust u/a 11/7/2000; Deane D. or Shirley Wan Hilt Trustees	Defrauded Investor	x3608	NA	150,000.00	42,000.00	24,562.99	16.4%	17,437.00	
Deane and Shirley Hilt	Equity Trust Co Cust fbo Deane D. Hilt IRA	Defrauded Investor	x2914	NA	100,000.00	28,000.00	16,375.34	16.4%	11,625.00	
Debbie J Hammer Living Trust	Debbie J Hammer Living Trust dated June 30,2011 Managed AGENCY	Defrauded Investor	x7345	NA	100,000.00	28,000.00	9,589.04	9.6%	18,411.00	
Deborah A Partridge	Deborah A Partridge Self Directed IRA	Defrauded Investor	x8842	NA	73,669.50	20,627.46	11,941.74	16.2%	8,686.00	
Deborah K Maloney	Deborah Maloney Custodial AGENCY	Defrauded Investor	x6940	NA	350,000.00	98,000.00	0.00	0.0%	98,000.00	[4]
Deborah Swanson	Deborah S. Swanson	Defrauded Investor	x3416 | x3417 | x3418 | x4861 | x5205	NA	550,000.00	154,000.00	191,436.10	34.8%	0.00	[1]
Debra Dolch/Stanley L. Kampner Trust	STANLEY L & ROBERTA KAMPNER UNITRUST UA DEC 22, 1995 STANLEY L KAMPNER TR | TD Ameritrade Clearing fbo Stanley L. & Roberta Kampner Charitable Remainder Unitrust	Defrauded Investor	x3427 | x5092	NA	766,307.00	214,565.96	489,995.21	63.9%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Debra Dolch/Stanley L. Kampner Trust	STANLEY L KAMPNER TRUST UA 11 07 2001 DEBRA F DOLCH TR | TD Ameritrade Clearing fbo Stanley L. Kampner Trust UA 11-07-2001	Defrauded Investor	x3426 | x4848 | x5057 | x5093	NA	1,277,223.84	357,622.68	416,431.89	32.6%	0.00	[1]
Debra Parmly	Debra Lynn Parmly	Defrauded Investor	x3323	NA	100,000.00	28,000.00	14,027.34	14.0%	13,973.00	
Della Jenkins	Millennium Trust Co Cust fbo Della Jenkins Rollover IRA	Defrauded Investor	x3014	NA	159,900.00	44,772.00	30,840.97	19.3%	13,931.00	
Delon and Nathalie Hanson	Delon and Nathalie Hanson Trust U/A 1/18/1974; Delon C Hanson and Nathalie R Hanson, TTEEs	Defrauded Investor	x3739 | x3740	NA	200,000.00	56,000.00	133,472.65	66.7%	0.00	[1]
Dennis and Adele Johns	Equity Trust Co. Cust fbo The Dennis and Adele Johns Living Trust u/a 1/21/2009; Dennis and Adele Johns, Trustees	Defrauded Investor	x4774	NA	1,000,000.00	280,000.00	0.00	0.0%	280,000.00	
Dennis and Natalie Hartunian	Hartunian Family Revocable Trust dtd 9/28/1995; Dennis and Natalie Hartunian, Trustees	Defrauded Investor	x4739	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Dennis Buschak	Equity Trust Co Cust fbo Dennis Buschak IRA	Defrauded Investor	x4937	NA	125,000.00	35,000.00	0.00	0.0%	35,000.00	
Dennis Chen	Millennium Trust Co Cust fbo Dennis Chen Roth IRA	Defrauded Investor	x4044	200,000.00	200,000.00	56,000.00	34,356.20	17.2%	21,644.00	
Dennis Galanter	Millennium Trust Co LLC Cust fbo Dennis Roy Galanter Rollover IRA | TD Ameritrade Clearing Cust fbo Dennis Roy Galanter Rollover IRA	Defrauded Investor	x3873 | x3874	NA	100,000.00	28,000.00	62,833.51	62.8%	0.00	[1]
Dennis Johnson	Millennium Trust Co. Cust fbo Dennis A. Johnson IRA	Defrauded Investor	x4775	Amended by Stipulation	75,000.00	21,000.00	2,373.28	3.2%	18,627.00	[2][3]
Dennis Newbry	Millennium Trust Co Cust fbo Dennis Newbry IRA	Defrauded Investor	x4576	NA	250,000.00	70,000.00	0.00	0.0%	70,000.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Denton Living Trust	Denton Living Trust, Ric Denton ttee and Sherrie Denton ttee Custodial AGENCY	Defrauded Investor	x2933	NA	110,000.00	30,800.00	16,182.46	14.7%	14,618.00	
Derek Cowling	Derek Cowling	Defrauded Investor	x3563	NA	250,000.00	70,000.00	48,219.19	19.3%	21,781.00	
Devon R Surgent & James Surgent	James and Devon Surgent JTWROS Custodial AGENCY	Defrauded Investor	x3845	NA	50,000.00	14,000.00	5,493.15	11.0%	8,507.00	[4]
Devon Surgent	Devon Surgent Self Directed SEP IRA	Defrauded Investor	x3846	NA	262,000.00	73,360.00	14,140.83	5.4%	59,219.00	[4]
Dewey Kerbow	Millennium Trust Co Cust fbo Dewey Kerbow Roth IRA	Defrauded Investor	x4203 | x4508 | x4666	NA	300,000.00	84,000.00	23,887.59	8.0%	60,112.00	
DG Healthcare, LLC	Millennium Trust Co, LLC Cust fbo DG Healthcare, LLC	Defrauded Investor	x3099	NA	824,288.00	230,800.64	202,345.75	24.5%	28,455.00	
Diane Comey	Millennium Trust Co Cust fbo Diane Comey Roth IRA	Defrauded Investor	x4119	NA	160,000.00	44,800.00	24,109.56	15.1%	20,690.00	[3]
Diane F Bracken	Diane F Bracken	Defrauded Investor	x2820	NA	223,004.01	62,441.12	0.00	0.0%	62,441.00	
Diane M Geracie	Millennium Trust Co Cust fbo Diane M Geracie Family Group Trust dtd 11/4/2007; Diane M Geracie, Trustee	Defrauded Investor	x4099	NA	100,000.00	28,000.00	12,361.60	12.4%	15,638.00	
Diane M. Launsby	Diane M. Launsby SEP IRA	Defrauded Investor	x3222	NA	34,864.17	9,761.97	6,958.13	20.0%	2,804.00	
Dick and Gladys Liu	Millennium Trust Co Cust fbo Dick Liu Roth IRA	Defrauded Investor	x3716	NA	100,000.00	28,000.00	14,027.34	14.0%	13,973.00	[3]
Dickie J Ruff & Gregory A Ruff | Gregory A Ruff	Gregory A Ruff SEP IRA	Defrauded Investor	x9144 | x9147	NA	5,000.00	1,400.00	1,028.01	20.6%	372.00	
Dickie J Ruff Living Trust DTD 3/12/2018	Dickie J Ruff Living Trust dtd 3/12/2018 AGENCY	Defrauded Investor	x9151	NA	10,000.00	2,800.00	5.48	0.1%	2,795.00	
Dieter Eberhard	Dieter Eberhard Self Directed IRA	Defrauded Investor	x5825	NA	79,600.00	22,288.00	6,586.09	8.3%	15,702.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Dillahunty Living Trust	Dillahunty Living Trust Custodial AGENCY	Defrauded Investor	x3182	NA	55,300.00	15,484.00	9,892.24	17.9%	5,592.00	
Dimitris and Sarah Georgakopoulos	S&D Family Trust u/a 7/1/2013; Dimitris and Sarah Georgakopoulos, Trustees	Defrauded Investor	x4754	NA	100,000.00	28,000.00	3,706.86	3.7%	24,293.00	
Dinah Krenitski	Millennium Trust Co Cust fbo Dinah Krenitski	Defrauded Investor	x3970 | x4265	NA	200,000.00	56,000.00	24,482.10	12.2%	31,518.00	
Divinia M Abesamis	Divinia M Abesamis Self Directed IRA	Defrauded Investor	x2	NA	72,000.00	20,160.00	3,886.02	5.4%	16,274.00	
DK Waterstone	The Christian Community Foundation, Inc dba WaterStone	Defrauded Investor	x5510 | x6003	NA	199,565.59	55,878.37	11,285.59	5.7%	44,593.00	
Dolores Kusper	Dolores L Kusper & Richard L Kusper JWROS | TD Ameritrade Clearing fbo Dolores L Kusper & Richard L Kusper JWROS	Defrauded Investor	x2806 | x3232 | x4916	NA	452,781.49	126,778.82	154,316.59	34.1%	0.00	[1]
Dolores R. Sara	Dolores R. Volz Family Trust U/A 6/20/1995, Dolores R Sara, Trustee	Defrauded Investor	x2612 | x2727	NA	300,000.00	84,000.00	48,054.81	16.0%	35,945.00	
Don W Deno Living Trust	Don W Deno Living Trust Custodial Agency	Defrauded Investor	x1766	NA	100,000.00	28,000.00	5,972.61	6.0%	22,027.00	
Donald and Connie Lee	Connie E. Lee Living Trust dtd 11/21/2011; Connie and Donald Lee, Trustees	Defrauded Investor	x4714	NA	250,000.00	70,000.00	0.00	0.0%	70,000.00	
Donald and Nancy Atkinson	Donald and Nancy Atkinson JTWROS | Equity Trust Co dba Sterling Trust Cust fbo Donald Atkinson Roth IRA	Defrauded Investor	x3399 | x3614	NA	180,000.00	50,400.00	34,717.71	19.3%	15,682.00	
Donald E. Searcy Jr. TTEE U/A DTD 12/15/2009 by Elizabeth Anne Searcy Trust Custodial AGENCY	Donald E. Searcy Jr. TTEE U/A DTD 12/15/2009 by Elizabeth Anne Searcy Trust Custodial AGENCY	Defrauded Investor	x0792	NA	50,000.00	14,000.00	3,369.88	6.7%	10,630.00	[4]
Donald Hauge	Donald Hauge Self Directed IRA	Defrauded Investor	x7524	NA	628,400.00	175,952.00	15,326.68	2.4%	160,625.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Donald J Goedde and Thelma Vigil-Goedde	Equity Trust Co Cust fbo Donald J Goedde IRA | TD Ameritrade Clearing Cust fbo Donald J Goedde IRA	Defrauded Investor	x2725 | x2844 | x3299 | x3489 | x3565 | x4891	350,000.00	350,000.00	98,000.00	67,506.79	19.3%	30,493.00	[7]
Donald J Norton	Donald J. Norton Self Directed IRA	Defrauded Investor	x2195	NA	591,800.00	165,704.00	15,204.55	2.6%	150,499.00	[4]
Donald Lefler	Lefler Marital Trust | Lefler Marital Trust; Donald Lefler Trustee	Defrauded Investor	x3079 | x3145 | x3153 | x3370 | x3371 | x3915 | x4542 | x4562	NA	1,425,000.00	399,000.00	636,958.28	44.7%	0.00	[1]
Donald McGee	Millennium Trust Co Cust fbo Donald McGee	Defrauded Investor	x4311 | x4388 | x5334	NA	255,000.00	71,400.00	154,461.89	60.6%	0.00	[1][4]
Donald R and Holly M Carter	Donald R Carter, Trustee for Trust B under the Skougard Living Trust dtd 6/30/1992	Defrauded Investor	x2475 | x4272	NA	695,000.00	194,600.00	389,992.53	56.1%	0.00	[1][3]
Donald Ramsthel | Donald Ramsthel	Donald Ramsthel Custodial AGENCY | Donald Ramsthel Self Directed IRA	Defrauded Investor	x6602 | x6603	NA	357,700.00	100,156.00	7,489.03	2.1%	92,667.00	[4]
Donald S Jones Revocable Trust UAD 11/12/2009 & Karen Ann Jones Revocable Trust UAD 11/12/2009	Donald S Jones Revocable Trust UAD 11/12/2009 and Karen Ann Jones Revocable Trust UAD 11/12/2009, TIC Custodial AGENCY	Defrauded Investor	x7773	NA	200,000.00	56,000.00	35,767.13	17.9%	20,233.00	
Donald S. Jones	Donald S Jones Self Directed IRA	Defrauded Investor	x7770	NA	35,000.00	9,800.00	6,259.25	17.9%	3,541.00	
Donald Verkest	Donald Verkest Self Directed IRA	Defrauded Investor	x2341	NA	276,600.00	77,448.00	2,803.89	1.0%	74,644.00	[4]
Donald W Alley & Judith T Alley	Donald W and Judith T Alley JTWROS Custodial AGENCY	Defrauded Investor	x061	NA	54,750.00	15,330.00	11,414.25	20.8%	3,916.00	
Donald W Small and Susan K Mattern	The Small-Mattern Trust dtd 12/16/2010; Donald W. Small & Susan K. Mattern Trustees	Defrauded Investor	x2876	NA	125,000.00	35,000.00	14,897.26	11.9%	20,103.00	
Donnalynne Studley	Donnalynne Studley Self Directed IRA	Defrauded Investor	x3804	NA	27,000.00	7,560.00	3,106.85	11.5%	4,453.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Dora Zhang	The Dora Hoi Yin Ngan Zhang Revocable Trust dtd 5/13/2006; Dora Zhang, Trustee	Defrauded Investor	x4229	NA	499,980.00	139,994.40	74,417.25	14.9%	65,577.00	
Dorothy Lampe	Dorothy Ann Lampe Revocable Trust dtd 6/29/1987; Dorothy Ann Lampe, Trustee	Defrauded Investor	x4341	NA	100,000.00	28,000.00	10,602.73	10.6%	17,397.00	
Double Eagle Trust	Double Eagle Trust DTD 8/24/2011Custodial AGENCY	Defrauded Investor	x4531	NA	98,400.00	27,552.00	32,679.11	33.2%	0.00	[1]
Doug and Keiren Hale	Millennium Trust Co Cust fbo Doug Hale Roth IRA	Defrauded Investor	x2732 | x3488	NA	185,000.00	51,800.00	30,552.90	16.5%	21,247.00	
Doug and Keiren Hale	Millennium Trust Co LLC Cust fbo Keiren Hale Roth IRA	Defrauded Investor	x2733 | x3487	NA	188,000.00	52,640.00	31,048.32	16.5%	21,592.00	
Doug Hebenthal	Millennium Trust Co. Cust fbo Doug Hebenthal Roth IRA	Defrauded Investor	x4909	NA	180,000.00	50,400.00	0.00	0.0%	50,400.00	
Douglas Brown	Phoenix Brown LLC	Defrauded Investor	x4892	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Douglas Chase	ETC Cust fbo Douglas G Chase IRA	Defrauded Investor	x3713	NA	100,000.00	28,000.00	15,178.05	15.2%	12,822.00	
Douglas D Helton	Millennium Trust Co LLC Cust fbo Douglas D. Helton IRA	Defrauded Investor	x2705	169,000.00	100,000.00	28,000.00	15,206.82	15.2%	12,793.00	
Douglas Dunlap Warde	Douglas Dunlap Warde Living Trust u/a dtd 7/9/1995; Douglas Dunlap Warde, Trustee	Defrauded Investor	x4580	NA	281,000.00	78,680.00	19,123.41	6.8%	59,557.00	
Douglas E Foster	Douglas E. Foster Self Directed Roth IRA	Defrauded Investor	x1787	NA	20,000.00	5,600.00	4,169.58	20.8%	1,430.00	
Douglas E Wells	Douglas Wells IRA	Defrauded Investor	x6547	NA	9,000.00	2,520.00	1,876.30	20.8%	644.00	
Douglas E. Cowden	Grant W. Cowden Family Trust U/A 5/20/1998; Douglas E Cowden Trustee	Defrauded Investor	x2602	NA	200,000.00	56,000.00	35,945.24	18.0%	20,055.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Douglas H Burns	Douglas H Burns Custodial AGENCY	Defrauded Investor	x185	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Douglas Nichols	Millennium Trust Co Cust fbo Douglas E Nichols Roth IRA	Defrauded Investor	x3887 | x4220	NA	203,610.00	57,010.80	0.00	0.0%	57,011.00	
Douglas R Pahls | Douglas R Pahls	Douglas R. Pahls AGENCY | Douglas R. Pahls IRA	Defrauded Investor	x8588 | x8590	NA	32,500.00	9,100.00	6,139.32	18.9%	2,961.00	
Douglas R. Harder	Douglas R. Harder Self Directed SEP IRA	Defrauded Investor	x7370	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Downing Revocable Trust	Downing Revocable Trust Custodial AGENCY	Defrauded Investor	x4645	NA	109,600.00	30,688.00	19,610.89	17.9%	11,077.00	
Dr. Alan L Whitney	Charles Schwab & Co, Inc as Custodian for Alan L Whitney IRA	Defrauded Investor	x5425	NA	250,000.00	70,000.00	46,614.27	18.6%	23,386.00	[3]
Dr. Gregory Rhodes	Millennium Trust Co Cust fbo Gregory Rhodes IRA	Defrauded Investor	x4046 | x4047	NA	300,000.00	84,000.00	0.00	0.0%	84,000.00	
Dr. Jeffrey Kent Bert	Charles Schwab & Co, Inc. as Custodian for Jeffrey Kent Bert IRA	Defrauded Investor	x5426	NA	250,000.00	70,000.00	46,614.27	18.6%	23,386.00	[3]
Dr. Jordan Brown	Dr. Jordan Brown Trust Salem Eye Clinic Pension Plan Pooled Acct	Defrauded Investor	x2446 | x2639	NA	452,412.02	126,675.37	318,781.14	70.5%	0.00	[1][3]
Drew and Betsy Honzel	E Honzel & D Honzel TTEE Drew & Betsy Honzel Family Trust U/A dtd 6/3/1999	Defrauded Investor	x5430	NA	250,000.00	70,000.00	46,614.27	18.6%	23,386.00	
Dwight (Mac) and Randi Sheldon	Dwight M Sheldon and Randi L Sheldon	Defrauded Investor	x5206	NA	250,000.00	70,000.00	46,110.61	18.4%	23,889.00	
E Philip Boulton	E Philip Boulton Self Directed IRA	Defrauded Investor	x962	NA	183,000.00	51,240.00	0.00	0.0%	51,240.00	[4]
Ed Dunn	Ed Dunn	Defrauded Investor	x4169	NA	100,000.00	28,000.00	11,287.63	11.3%	16,712.00	
Edie R Bato	The Rose Petal Trust dtd 3/15/07 Custodial AGENCY, Edie R Bato Trustee	Defrauded Investor	x8838	NA	99,500.00	27,860.00	17,794.15	17.9%	10,066.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Edith Grobe Foundation	Edith Grobe Foundation Custodial AGENCY	Defrauded Investor	x6155	NA	560,900.00	157,052.00	86,036.76	15.3%	71,015.00	[4]
Edna Read | Edna Read	Edna Read Custodial AGENCY | Edna Read Self Directed IRA	Defrauded Investor	x6678 | x6679	NA	547,800.00	153,384.00	107,806.60	19.7%	45,577.00	[4]
Edward and Deanna Madrid, Trustees, Madrid Family Trust	Edward and Deanna Madrid, Trustees, Madrid Family Trust dated August 3, 2016 Custodial AGENCY	Defrauded Investor	x6817	NA	100,000.00	28,000.00	1,945.22	1.9%	26,055.00	
Edward and Lenette Goodman	Millennium Trust Co Cust fbo Edward Goodman IRA	Defrauded Investor	x4277 | x4704	NA	150,000.00	42,000.00	8,658.91	5.8%	33,341.00	
Edward and Lenette Goodman	Millennium Trust Co Cust fbo Lenette Goodman IRA	Defrauded Investor	x4314 | x4719	NA	100,000.00	28,000.00	6,353.41	6.4%	21,647.00	
Edward Bellow Jr	Millennium Trust Co Cust fbo Edward Bellow Jr. Rollover IRA	Defrauded Investor	x4440	NA	100,000.00	28,000.00	8,591.75	8.6%	19,408.00	
Edward M Tomlinson | Edward M Tomlinson	Edward M Tomlinson IRA | Edward M Tomlinson SEP IRA	Defrauded Investor	x5656 | x5657	NA	30,000.00	8,400.00	4,540.26	15.1%	3,860.00	
Edward Mathews	Millennium Trust Co. Cust fbo Edward Mathews Roth IRA	Defrauded Investor	x4910	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Edward Moore	Edward Moore Self Directed IRA	Defrauded Investor	x8860	NA	100,000.00	28,000.00	7,890.42	7.9%	20,110.00	[4]
Edwin Chew	Edwin L Chew 1981 Family Trust u/a 5/21/1981; Edwin Chew, Mariah S. Chew, Rollin Chew, Trustees	Defrauded Investor	x3624 | x3625	NA	162,126.36	45,395.38	0.00	0.0%	45,395.00	
Edwin Hatter Jr.	Equity Trust Co Cust fbo Edwin G. Hatter, Jr. Roth IRA	Defrauded Investor	x4680	Amended by Stipulation	100,000.00	28,000.00	4,076.70	4.1%	23,923.00	[2][3]
Eileen O'Rourke	Millennium Trust Co Cust fbo Eileen O'Rourke IRA	Defrauded Investor	x4339 | x4868	NA	100,000.00	28,000.00	4,891.78	4.9%	23,108.00	
Eileen Stone	Eileen Stone	Defrauded Investor	x4537	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	[3]
Elisabeth J Wisemiller	Millennium Trust Co Cust fbo Elisabeth J Wisemiller Rollover IRA	Defrauded Investor	x3545	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Elisabeth Secan	Elisabeth K Secan TOD | Millennium Trust Co Cust fbo Elizabeth Secan Roth IRA	Defrauded Investor	x3292 | x4010 | x4011 | x4512	NA	1,237,641.78	346,539.70	0.00	0.0%	346,540.00	
Elizabeth (Taub) Logozzo	Millennium Trust Co Cust fbo Elizabeth Logozzo Rollover IRA	Defrauded Investor	x3906	NA	50,000.00	14,000.00	7,890.37	15.8%	6,110.00	
Elizabeth Cobos-Tarin	Elizabeth Cobos-Tarin Self Directed IRA	Defrauded Investor	x0083	NA	7,000.00	1,960.00	1,459.34	20.8%	501.00	
Elizabeth Farley Trust UA 4/3/2018	Millennium Trust Co Cust fbo Elizabeth Farley Trust UA 4/3/2018 Custody	Defrauded Investor	x464C	NA	33,333.33	9,333.33	2,739.71	8.2%	6,594.00	
Ellen B. and Hin Lok Kung	Millennium Trust Co Cust fbo Ellen B Kung and Hin Lok Kung JTWROS | TD Ameritrade Clearing fbo Ellen B Kung and Hin Lok Kung JTWROS	Defrauded Investor	x3861 | x4049 | x4095 | x4096	NA	800,000.00	224,000.00	401,906.85	50.2%	0.00	[1][3]
Ellen Fan	Millennium Trust Co Cust fbo Ellen Fan Roth IRA	Defrauded Investor	x3642 | x3797	NA	350,000.00	98,000.00	61,884.91	17.7%	36,115.00	[3]
Elliot Sacks	Millennium Trust Co. LLC Cust fbo Elliot M Sacks Roth IRA	Defrauded Investor	x3771	NA	631,689.26	176,872.99	148,284.37	23.5%	28,589.00	
Elliott H Chalif	Elliott H Chalif Self Directed IRA	Defrauded Investor	x280	NA	107,000.00	29,960.00	263.84	0.2%	29,696.00	
Elvira Feliksa	Elvira E. Feliksa Revocable Trust dtd 7/22/2009; Elvira E. Feliksa, Trustee	Defrauded Investor	x4867	NA	50,000.00	14,000.00	0.00	0.0%	14,000.00	
Emil A. and Margaret Howell Benson	Emil A. Benson & Margaret Howell Benson JTWROS	Defrauded Investor	x5080 | x5181	40,000.00	100,000.00	28,000.00	77,400.21	77.4%	0.00	[1]
Emily A Jensen	Emily A Grayum Irrevocable Trust UAD dated 09/25/08	Defrauded Investor	x4354	NA	5,000.00	1,400.00	1,042.40	20.8%	358.00	
Emily G Tagnipes & Joseph M Tagnipes	Joseph M & Emily G Tagnipes JTWROS Custodial AGENCY	Defrauded Investor	x4127	NA	125,000.00	35,000.00	1,328.77	1.1%	33,671.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Emily Odegard	Emily Odegard | Millennium Trust Co Cust fbo Emily Odegard IRA, Beneficiary of Harold Odegard Rollover IRA | Millennium Trust Co LLC Cust fbo Emily Michael Odegard Rollover IRA	Defrauded Investor	x2288 | x2289 | x3265 | x3266 | x3267 | x3268 | x4497 | x4874	NA	975,000.00	273,000.00	91,616.35	9.4%	181,384.00	
Emily Quan	Emily Quan Self Directed IRA	Defrauded Investor	x2421	NA	100,000.00	28,000.00	410.96	0.4%	27,589.00	[4]
Emmet Stephenson	Royal Fund LP	Defrauded Investor	x052A | x301A | x3328 | x3330	NA	4,000,000.00	1,120,000.00	94,555.56	2.4%	1,025,444.00	
Emmet Stephenson	Stephenson Ventures	Defrauded Investor	x052B | x301B | x3329 | x3331 | x3332	NA	5,500,000.00	1,540,000.00	104,555.56	1.9%	1,435,444.00	
Eric and Dana Siegel	Millennium Trust Co Cust fbo Eric and Dana Siegel JTWROS	Defrauded Investor	x4278 | x4529	NA	150,000.00	42,000.00	14,352.00	9.6%	27,648.00	
Eric Decker	Eric Decker	Defrauded Investor	x4840	NA	250,000.00	70,000.00	4,821.92	1.9%	65,178.00	
Eric M Brown	Eric M. Brown Self Directed IRA	Defrauded Investor	x973	NA	25,000.00	7,000.00	294.52	1.2%	6,705.00	
Eric S. Davis	Eric S. Davis Self Directed IRA	Defrauded Investor	x1705	NA	6,000.00	1,680.00	1,167.99	19.5%	512.00	
Erica Wu	Millennium Trust Co LLC Cust fbo Erica Wu Roth IRA	Defrauded Investor	x4075	NA	50,000.00	14,000.00	7,986.33	16.0%	6,014.00	[3]
Erik Wendehost	Edmund and Frances Wendehost Living Trust u/a 5/24/2000; Erik Wendehost, Trustee | Erik Wendehost Trustee fbo Wendehost Living Trust | The Erik Edmund Wendehost and Michelle Pratte Wendehost Joint Living Trust	Defrauded Investor	x3913 | x4777 | x4862 | x5204 | x5266	NA	150,000.00	42,000.00	27,847.08	18.6%	14,153.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Erik Wendehost	Equity Trust Co Cust fbo Erik Wendehost Roth IRA	Defrauded Investor	x4863 | x5218	NA	50,000.00	14,000.00	9,114.02	18.2%	4,886.00	
Ernest Foutch	Equity Trust Co Cust fbo Ernest P Foutch IRA	Defrauded Investor	x3748	NA	46,000.00	12,880.00	7,259.19	15.8%	5,621.00	[3]
Ernestine Allen & Paul Allen	Paul and Ernestine Allen JTWROS Custodial AGENCY	Defrauded Investor	x040	NA	636,100.00	178,108.00	69,096.70	10.9%	109,011.00	[4]
Ervin M Bradley	Equity Trust Co Cust fbo Ervin M Bradley Roth IRA	Defrauded Investor	x3149	NA	150,000.00	42,000.00	24,986.23	16.7%	17,014.00	
Eve M Stern and Don M Iverson | Don M Iverson & Eve M Stern	Eve M Stern and Don M Iverson | Eve Stern and Don Iverson JTWROS Custodial AGENCY	Defrauded Investor	xQDAI | x3349	NA	600,000.00	168,000.00	64,065.70	10.7%	103,934.00	[3]
Evelyn Austin	Evelyn Austin Self Directed IRA	Defrauded Investor	x313	NA	91,600.00	25,648.00	13,317.67	14.5%	12,330.00	
Evelyn B Blivin	Evelyn B Blivin Custodial AGENCY	Defrauded Investor	x511	NA	17,500.00	4,900.00	4,987.31	28.5%	0.00	[1]
Fair Oaks Enterprises, LLC	Fair Oaks Enterprises, LLC Custodial AGENCY	Defrauded Investor	x9575	279,959.36	334,700.00	93,716.00	113,864.13	34.0%	0.00	[1]
Faith Goldstein	Equity Trust Co dba Sterling Trust Cust fbo Faith R. Goldstein IRA	Defrauded Investor	x5136	NA	100,000.00	28,000.00	22,587.43	22.6%	5,413.00	
Falcon Engineering	Millennium Trust Co Cust fbo Falcon Engineering LLC	Defrauded Investor	x4051	NA	130,000.00	36,400.00	8,551.54	6.6%	27,848.00	
Fariba Ronnasi | Ali Memaran Dadgar & Fariba Ronnasi	Ali Dadgar and Fariba Ronnasi JTWROS Custodial AGENCY | Fariba Ronnasi Self Directed IRA	Defrauded Investor	x8834 | x8835	NA	1,130,300.00	316,484.00	43,654.80	3.9%	272,829.00	[4]
Farokh Yazdani & Geeti Yazdani	Farokh and Geeti Yazdani JTWROS Custodial AGENCY	Defrauded Investor	x3780	NA	274,900.00	76,972.00	45,793.37	16.7%	31,179.00	[4]
Fawn Y Lucas	Fawn Y Lucas Self Directed IRA	Defrauded Investor	x5490	NA	50,000.00	14,000.00	5,753.41	11.5%	8,247.00	
Felice Reyes	Charles Schwab & Co. Inc, fbo Felice Reyes	Defrauded Investor	x5488	NA	500,000.00	140,000.00	100,567.88	20.1%	39,432.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Florice J. Barnett Revocable Trust	Florice J. Barnett Revocable Trust Custodial AGENCY	Defrauded Investor	x341	NA	103,000.00	28,840.00	7,168.20	7.0%	21,672.00	
Ford Tussing, Jr.	Ford Tussing, Jr. Custodial AGENCY	Defrauded Investor	x7754	NA	50,000.00	14,000.00	589.04	1.2%	13,411.00	
Frances Dottie and Maxwell M Ralph	Frances Dottie & Maxwell M Ralph Living Trust | Frances Dottie & Maxwell M Ralph Living Trust dtd 2/24/1987; Frances D Ralph and Maxwell M Ralph, Trustees	Defrauded Investor	x3408 | x4847 | x5249	NA	175,000.00	49,000.00	30,300.25	17.3%	18,700.00	
Frances Mulherin Estate	Millennium Trust Co Cust fbo Frances Mulherin Roth IRA	Defrauded Investor	x4222	NA	50,000.00	14,000.00	4,880.83	9.8%	9,119.00	
Francine Massa O'Connor	Millennium Trust Co Cust fbo Francine M O'Connor | Millennium Trust Co Cust fbo Francine M O'Connor IRA	Defrauded Investor	x3851 | x4052 | x4489	NA	500,000.00	140,000.00	61,515.05	12.3%	78,485.00	
Francis and Betty Flaim	Millennium Trust Co Cust fbo Flaim Revocable Trust dtd 6/2/1998; Francis R. Flaim Jr. and Betty D. Flaim, Trustees	Defrauded Investor	x4419 | x5361	NA	200,000.00	56,000.00	89,915.07	45.0%	0.00	[1][4]
Francis and Grace Peters	Millennium Trust Co Cust fbo Grace Peters Roth IRA	Defrauded Investor	x3510	NA	112,017.93	31,365.02	0.00	0.0%	31,365.00	
Francis and Grace Peters	Millennium Trust Co Cust fbo Francis F Peters Jr. Roth IRA	Defrauded Investor	x2574 | x3193	NA	240,419.20	67,317.38	0.00	0.0%	67,317.00	
Francis Sterling	Francis L. Sterling Trust dtd 9/11/1997 as amended; Francis L. Sterling, Trustee	Defrauded Investor	x4637	NA	500,000.00	140,000.00	39,178.10	7.8%	100,822.00	[3]
Francis Timmons Estate	Millennium Trust Co Cust fbo Estate of Francis D. Timmons, Sr., Roger A. Shake, Executor	Defrauded Investor	x4752	NA	3,000,000.00	840,000.00	0.00	0.0%	840,000.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Frank and Helen Weise	Frank Weise and Helen Weise JTWROS | Millennium Trust Co. Cust fbo Frank Weise Roth IRA | TD Ameritrade Clearing Cust fbo Frank Weise IRA	Defrauded Investor	x3313 | x3845 | x4895	NA	504,445.77	141,244.82	231,957.56	46.0%	0.00	[1]
Frank Miranda	Kingdom Trust Co, Cust fbo Frank A Miranda Rollover IRA	Defrauded Investor	x3679	NA	150,000.00	42,000.00	23,671.30	15.8%	18,329.00	
Frank T Cerjan	Frank T Cerjan IRA	Defrauded Investor	x178	NA	25,000.00	7,000.00	917.80	3.7%	6,082.00	
Franklin G Drake	Franklin G Drake Revocable Trust	Defrauded Investor	x4079	NA	300,000.00	84,000.00	33,123.28	11.0%	50,877.00	
Franklin M Henry Marital Trust	Franklin M Henry Marital Trust Custodial AGENCY	Defrauded Investor	x8672	NA	86,600.00	24,248.00	10,454.25	12.1%	13,794.00	[4]
Fred N Fred N Graf Revocable Trust UAD 5/13/10 & Karen R Karen R Graf Revocable Trust UAD 5/13/10	Fred N Graf Revocable Trust UAD 5/13/10 and Karen R Graf Revocable Trust UAD 5/13/10, TIC Custodial AGENCY	Defrauded Investor	x5788	NA	200,000.00	56,000.00	35,767.13	17.9%	20,233.00	
Fred N Graf	Fred N Graf IRA	Defrauded Investor	x5787	NA	241,000.00	67,480.00	40,484.93	16.8%	26,995.00	
Fred Riedman	Millennium Trust Co Cust fbo Fred A. Riedman Roth IRA | Millennium Trust Co Cust fbo Fred Riedman Roth IRA	Defrauded Investor	x3074 | x4612	NA	566,680.41	158,670.51	16,575.34	2.9%	142,095.00	
Fred W Doyle	Fred W Doyle Self Directed IRA	Defrauded Investor	x4790	NA	70,250.00	19,670.00	10,684.74	15.2%	8,985.00	
Frederick Phan	Frederick Phan	Defrauded Investor	x3703 | x4888	NA	206,581.89	57,842.93	24,942.96	12.1%	32,900.00	
Frederick W Johnson	Frederick W Johnson IRA	Defrauded Investor	x7800	NA	9,000.00	2,520.00	1,876.31	20.8%	644.00	
Gabriella Botka-Wunder	Gabriella M. Botka-Wunder Living Trust UAD 5/3/2006	Defrauded Investor	x965	NA	30,000.00	8,400.00	6,254.37	20.8%	2,146.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Gail Eastling	Gail Eastling Special Needs Trust	Defrauded Investor	x2342	NA	100,000.00	28,000.00	14,027.34	14.0%	13,973.00	
Gail Hamwi	Gail Hamwi Revocable Trust u/a 3/19/2014; Gail Hamwi, Trustee	Defrauded Investor	x4094	NA	100,000.00	28,000.00	12,493.10	12.5%	15,507.00	
Gail L Moody	Gail L Moody Self Directed Roth IRA	Defrauded Investor	x8836	NA	33,000.00	9,240.00	0.00	0.0%	9,240.00	
Gail Wood	Gail Wood	Defrauded Investor	x3941	NA	100,000.00	28,000.00	12,273.94	12.3%	15,726.00	
Gary A Lerew	Gary A Lerew Self Directed IRA ABO William Lerew	Defrauded Investor	x3711	NA	50,000.00	14,000.00	8,251.37	16.5%	5,749.00	
Gary and Janet Little	Gary and Janet Little JTWROS	Defrauded Investor	x4686	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
Gary and Linda Assarian	Gary and Linda Assarian JTWROS | TD Ameritrade Clearing fbo Gary and Linda Assarian JTWROS	Defrauded Investor	x2622 | x2623 | x3458 | x3462 | x4074	NA	425,000.00	119,000.00	354,339.65	83.4%	0.00	[1]
Gary and Mary Ellen Smith	Millennium Trust Co Cust fbo Mary Smith Roth IRA	Defrauded Investor	x4591	NA	250,000.00	70,000.00	18,767.12	7.5%	51,233.00	
Gary and Mary Ellen Smith	Gary and Mary Ellen Smith JTWROS | Millennium Trust Co Cust fbo Gary Smith Roth IRA	Defrauded Investor	x4604 | x4827	NA	1,200,000.00	336,000.00	13,917.82	1.2%	322,082.00	
Gary Bohall	Gary Bohall, Trustee of the GARBO Profit Sharing Plan	Defrauded Investor	x928	NA	25,000.00	7,000.00	4,307.89	17.2%	2,692.00	
Gary E. Bell Charitable Remainder Unitrust	Gary E. Bell Charitable Remainder Unitrust	Defrauded Investor	x3646	NA	20,000.00	5,600.00	3,578.63	17.9%	2,021.00	
Gary Etchells & Kathleen Etchells	Gary and Kathleen Etchells JTWROS Custodial AGENCY	Defrauded Investor	x8136	NA	500,000.00	140,000.00	16,438.35	3.3%	123,562.00	[4]
Gary L Nemetz	Transcoast Capital Management Company, LTD	Defrauded Investor	x3671 | x3672	203,904.11	200,000.00	56,000.00	31,371.19	15.7%	24,629.00	
Gary L Simpson	Gary L Simpson Self Directed SEP IRA	Defrauded Investor	x1769	NA	290,000.00	81,200.00	17,320.55	6.0%	63,879.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Gary Miehe	Equity Trust Co Cust fbo Gary R Miehe Roth IRA	Defrauded Investor	x4613 | x4767	Amended by Stipulation	480,000.00	134,400.00	0.00	0.0%	134,400.00	[2][3]
Gary P and Stacey A Shuman	Gary P & Stacey A Shuman JTWROS	Defrauded Investor	x2593	NA	100,000.00	28,000.00	17,534.32	17.5%	10,466.00	
Gary P Sibeck Living Trust	Gary P Sibeck Living Trust Custodial AGENCY	Defrauded Investor	x1674	NA	25,000.00	7,000.00	5,212.00	20.8%	1,788.00	
Gaye Jehn	Millennium Trust Co Cust fbo Gaye E. Jehn	Defrauded Investor	x4573	NA	50,000.00	14,000.00	3,112.36	6.2%	10,888.00	
Gayle M Everett	Millennium Trust Co Cust fbo Gayle M Everett Revocable Living Trust u/a 10/30/2003; Gayle M Everett, TTEE	Defrauded Investor	x3965	NA	250,000.00	70,000.00	43,835.61	17.5%	26,164.00	
Gene and Brenda Opine	The Opine Family Trust dtd 10/5/2005, Gene H Opine & Brenda Greeley Opine Co-Trustees	Defrauded Investor	x2656	NA	125,000.00	35,000.00	24,109.63	19.3%	10,890.00	
Geneva Woodruff	Millennium Trust Co Cust fbo Geneva Woodruff | Millennium Trust Co Cust fbo Geneva Woodruff IRA	Defrauded Investor	x4424 | x4665	NA	150,000.00	42,000.00	8,256.15	5.5%	33,744.00	
George A Labesky | George A Labesky & Mary A Labesky	George A Labesky Self Directed IRA | George A and Mary A Labesky JTWROS Custodial AGENCY	Defrauded Investor	x3014 | x3015	NA	43,000.00	12,040.00	8,964.61	20.8%	3,075.00	
George A Wade	George A. Wade Family Trust U/A DTD 6/8/2005, George A. Wade Trustee	Defrauded Investor	x2686	NA	100,000.00	28,000.00	10,509.57	10.5%	17,490.00	
George and Anne Stoll	Millennium Trust Co Cust fbo Stoll Trust dtd 2/23/2000; George and Anne Stoll, Trustees	Defrauded Investor	x4384 | x4577 | x5333 | x5349	NA	300,000.00	84,000.00	175,063.07	58.4%	0.00	[1][4]
George and Connie Heyworth	Millennium Trust Co Cust fbo George W Heyworth IRA	Defrauded Investor	x2367 | x3758	NA	300,000.00	84,000.00	51,254.85	17.1%	32,745.00	[6]
George and Mae Chan	Chan Family Trust dtd 6/18/1992, George K Chan & Mae W Chan Trustees	Defrauded Investor	x4026	NA	80,000.00	22,400.00	9,819.19	12.3%	12,581.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
George and Mae Chan	Equity Trust Co Cust fbo George K. Chan IRA	Defrauded Investor	x2696	NA	70,000.00	19,600.00	9,276.43	13.3%	10,324.00	
George Kindley	George Kindley	Defrauded Investor	x4651	NA	75,000.00	21,000.00	0.00	0.0%	21,000.00	
George Sarantakis & Susan K Jensen 1991 Trust | George Sarantakis & Susan K Jensen 1991 Trust	George Sarantakis & Susan K Jensen dated 1/25/1991 Trust Custodial AGENCY | George Sarantakis and Susan K Jensen 1991 Trust Custodial AGENCY	Defrauded Investor	x0332 | x0333	NA	51,100.00	14,308.00	11,750.15	23.0%	2,558.00	
George Solovic	George J. Solovic Trust dtd 9/11/1992; George J. Solovic, Trustee	Defrauded Investor	x4758	NA	100,000.00	28,000.00	3,465.76	3.5%	24,534.00	
George Surgent & Marla Surgent	Marla and George Surgent JTWROS Custodial AGENCY	Defrauded Investor	x3848	NA	100,000.00	28,000.00	1,561.65	1.6%	26,438.00	[4]
Gerald A Tuttle	Gerald A Tuttle IRA	Defrauded Investor	x7757	NA	30,000.00	8,400.00	6,444.24	21.5%	1,956.00	
Gerald A. Danler	Gerald A. Danler SIMPLE IRA	Defrauded Investor	x1712	NA	9,000.00	2,520.00	1,615.42	17.9%	905.00	
Gerald and Joan Tellefsen	Millennium Trust Co Cust fbo Joan Tellefsen IRA	Defrauded Investor	x3969	NA	100,000.00	28,000.00	12,273.95	12.3%	15,726.00	
Gerald and Joan Tellefsen	Millennium Trust Co Cust fbo Gerald Tellefsen IRA	Defrauded Investor	x3968 | x4061	NA	200,000.00	56,000.00	24,468.44	12.2%	31,532.00	
Gerard Lelievre	Millennium Trust Co Cust fbo Gerard Lelievre IRA	Defrauded Investor	x4703	NA	100,000.00	28,000.00	4,942.48	4.9%	23,058.00	
Gerhard and Barbara Gnaedig	Millennium Trust Co Cust fbo Gerhard Gnaedig Roth IRA | Millennium Trust Co Cust fbo Gerhard and Barbara Gnaedig JTWROS	Defrauded Investor	x4149 | x4205 | x4526 | x4745	NA	350,000.00	98,000.00	25,547.89	7.3%	72,452.00	
Ginger K Erickson	Ginger K Erickson Roth IRA	Defrauded Investor	x7637	NA	4,500.00	1,260.00	938.17	20.8%	322.00	
Ginger K Erickson	Glass Vessels Living Trust dated April 22, 2016 Agency	Defrauded Investor	x7640	NA	21,179.36	5,930.22	1,823.25	8.6%	4,107.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Glenn Bridges	Glenn Bridges Self Directed IRA	Defrauded Investor	x114	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Glenn Doggrell	Equity Trust Co dba Sterling Trust Cust fbo Glenn Doggrell Roth IRA	Defrauded Investor	x3339	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Glenn Forsythe	Millennium Trust Co Cust fbo Glenn Robert Forsythe Roth IRA	Defrauded Investor	x4185 | x4509	NA	150,000.00	42,000.00	12,738.33	8.5%	29,262.00	
GMAG LP	GMAG Diversified Opportunity Fund, LP	Defrauded Investor	x4687 | x4866	NA	2,500,000.00	700,000.00	0.00	0.0%	700,000.00	
Goal Financial, LLC	Goal Financial, LLC	Defrauded Investor	x3502	NA	750,000.00	210,000.00	105,205.50	14.0%	104,795.00	
Gong-Shya Liang	Millennium Trust Co Cust fbo Gong-Shya Liang	Defrauded Investor	x4452 | x4453	NA	87,000.00	24,360.00	7,719.19	8.9%	16,641.00	[3]
Gordon and Robin Carrier	Carrier Family Trust dtd 1/24/03; Gordon and Robin Carrier, Trustees	Defrauded Investor	x4504 | x4668 | x4669 | x4670	NA	500,000.00	140,000.00	31,402.76	6.3%	108,597.00	
Gordon King	Millennium Trust Co Cust fbo Gordon D. King Rollover IRA | NFS LLC/FMTC fbo Gordon D. King Rollover IRA	Defrauded Investor	x4158 | x4159 | x4161 | x5418 | x5420	NA	1,176,677.51	329,469.70	234,326.28	19.9%	95,143.00	
Greg and Vickie Heller	Greg and Vickie Heller	Defrauded Investor	x4692	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Greg Julien	Gregory and Angela Julien Revocable Trust u/a 7/20/2012; Gregory and Angela Julien, Trustees	Defrauded Investor	x4857	NA	375,000.00	105,000.00	10,397.25	2.8%	94,603.00	[6]
Greg Olafson	Blue Sand Holdings Trust dtd 6/1/2005	Defrauded Investor	x2392 | x2465 | x2525 | x3111 | x3258 | x3453	NA	1,669,144.00	467,360.32	1,289,007.10	77.2%	0.00	[1]
Greg Quesnel	Gregory L. Quesnel & Michelle L. Quesnel; Co-Trustees of the Quesnel Family Revocable Trust U/A 2/18/1998	Defrauded Investor	x3104 | x3105 | x3106	NA	1,200,000.00	336,000.00	225,183.48	18.8%	110,817.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Greg Vanduzer	Millennium Trust Co Cust fbo Greg Vanduzer IRA	Defrauded Investor	x4391 | x5350	NA	100,000.00	28,000.00	12,334.28	12.3%	15,666.00	[4]
Greg Warrick	Greg Warrick Self Directed IRA	Defrauded Investor	x5867	NA	57,200.00	16,016.00	1,222.35	2.1%	14,794.00	
Gregory A Karpstein & Victoria A Karpstein	Gregory and Victoria Karpstein JTWROS Custodial AGENCY	Defrauded Investor	x9253	NA	240,800.00	67,424.00	18,089.21	7.5%	49,335.00	[4]
Gregory and Maritess Simmons	Gregory Charles Simmons and Maritess Gomez Simmons JTWROS	Defrauded Investor	x3512 | x3513 | x3876 | x4407 | x4563 | x4834	NA	925,000.00	259,000.00	273,247.61	29.5%	0.00	[1]
Gregory Angle	Equity Trust Co. Cust fbo Gregory Angle IRA	Defrauded Investor	x4904	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Gregory Hoxeng	Equity Trust Co. Cust fbo Gregory Hoxeng IRA	Defrauded Investor	x4938	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Gregory J Peak	Gregory J Peak Self Directed IRA	Defrauded Investor	x8884	NA	49,500.00	13,860.00	10,319.71	20.8%	3,540.00	
Gregory Lewis and Mary Jackson	Millennium Trust Co Cust fbo Gregory Lewis and Mary Jackson JTWROS	Defrauded Investor	x4305 | x5329	NA	120,000.00	33,600.00	16,221.36	13.5%	17,379.00	[4]
Gregory M. Fry	Gregory M Fry	Defrauded Investor	x3186 | x3187	NA	255,000.00	71,400.00	50,148.09	19.7%	21,252.00	
Gunvantray B Mehta	Gunvantray B Mehta Trust dtd 8/1/2000; Gunvantray Mehta, Trustee	Defrauded Investor	x3714	NA	100,000.00	28,000.00	17,972.66	18.0%	10,027.00	
Gurcharan K Dhaliwal	Gurcharan K Dhaliwal Custodial AGENCY	Defrauded Investor	x3020	NA	100,000.00	28,000.00	4,438.35	4.4%	23,562.00	[4]
Gwen E Pearson	Gwen E Pearson Self Directed IRA	Defrauded Investor	x8848	NA	75,000.00	21,000.00	8,486.29	11.3%	12,514.00	
H. Kent Bean	H. Kent Bean	Defrauded Investor	x3870	NA	103,301.41	28,924.39	0.00	0.0%	28,924.00	
H. Troy Romero	Millennium Trust Co Cust fbo H. Troy Romero Roth IRA	Defrauded Investor	x3885	NA	155,461.44	43,529.20	0.00	0.0%	43,529.00	
Hanh Le and Jennifer Lam	Millennium Trust Co Cust fbo Le and Lam Dental Corp PPT	Defrauded Investor	x4477	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Hankins Family Living Trust	Hankins Family Living Trust Custodial AGENCY	Defrauded Investor	x7466	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Hans Brouwers	Hans Brouwers Self Directed IRA	Defrauded Investor	x137	NA	58,000.00	16,240.00	21,332.14	36.8%	0.00	[1]
Hans Giese	Hans Giese Dynasty Trust #1	Defrauded Investor	x2335	NA	100,000.00	28,000.00	16,772.60	16.8%	11,227.00	
Hansen Revocable Trust	Hansen Revocable Trust Custodial AGENCY	Defrauded Investor	x7376	NA	50,000.00	14,000.00	4,616.46	9.2%	9,384.00	
Hany Girgis	Hany Girgis	Defrauded Investor	x6006	NA	500,000.00	140,000.00	83,095.93	16.6%	56,904.00	
Hao Fang and Yipei Mao	Millennium Trust Co. LLC Cust FBO Fang Mao Family Trust	Defrauded Investor	x4062	NA	200,000.00	56,000.00	23,457.55	11.7%	32,542.00	[3]
Harold Conklin	Equity Trust Co Cust fbo Harold Conklin IRA	Defrauded Investor	x4835	NA	100,000.00	28,000.00	2,139.73	2.1%	25,860.00	
Harold M and Judith A Belmont 1999 Family Trust	Harold M and Judith A Belmont 1999 Family Trust Custodial AGENCY	Defrauded Investor	x689	NA	200,500.00	56,140.00	35,856.53	17.9%	20,283.00	
Harry and Unna Albers	Millennium Trust Co Cust fbo The Harry Jr. and Unna Albers Family Trust dtd 10/12/2000; Harry and Unna Albers, Trustees	Defrauded Investor	x4382 | x5351	NA	107,000.00	29,960.00	19,750.83	18.5%	10,209.00	[4]
Harvey Revocable Trust	Harvey Revocable Trust Custodial AGENCY	Defrauded Investor	x7487	NA	464,500.00	130,060.00	35,434.11	7.6%	94,626.00	[4]
Hea K. and Ki Young Lee	Hea K. Lee and Ki Young Lee JTTEN	Defrauded Investor	x2541 | x3295	NA	300,000.00	84,000.00	55,882.25	18.6%	28,118.00	
Heather Wynne Hartung	Heather Wynne Hartung AGENCY	Defrauded Investor	x7415	NA	5,000.00	1,400.00	1,028.02	20.6%	372.00	
Heidi Owens | Heidi D Owens	Heidi D Owens Self Directed IRA | Heidi Owens Custodial AGENCY	Defrauded Investor	x8321 | x8322	NA	285,600.00	79,968.00	33,049.98	11.6%	46,918.00	[4]
Helen J. Cuncannan	Millennium Trust Co Cust fbo H.J. Cuncannan Roth IRA	Defrauded Investor	x3037	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Helen S Williams | Helen S Williams	Helen S Williams Self Directed IRA ABO James H Williams | Helen S. Williams Self Directed IRA	Defrauded Investor	x6643 | x6644	NA	367,200.00	102,816.00	25,460.16	6.9%	77,356.00	
Helen S. Netschert	Helen S. Netschert TRUST Share UAD May 5, 1998	Defrauded Investor	x1378	NA	5,000.00	1,400.00	895.36	17.9%	505.00	
Helen S. Netschert & Thomas N Netschert	Thomas N. and Helen S. Netschert JTWROS AGENCY	Defrauded Investor	x1387	NA	20,000.00	5,600.00	1,815.35	9.1%	3,785.00	
Hendrik Volkerink	Hendrik Volkerink	Defrauded Investor	x4917	Amended by Stipulation	150,000.00	42,000.00	0.00	0.0%	42,000.00	[2][3]
Henrik Lundqvist	Henrik Lundqvist	Defrauded Investor	x4936	NA	500,000.00	140,000.00	0.00	0.0%	140,000.00	
Henry (Duane) and Janice Paschall	Millennium Trust Co Cust fbo Janice C Paschall Roth IRA	Defrauded Investor	x2839	NA	90,000.00	25,200.00	16,175.31	18.0%	9,025.00	
Henry (Duane) and Janice Paschall	Henry D. and Janice C. Paschall JTWROS | Millennium Trust Co Cust fbo Henry D Paschall Roth IRA	Defrauded Investor	x2840 | x4379 | x4380	NA	410,000.00	114,800.00	57,112.44	13.9%	57,688.00	
Henry Guerrero	Henry Guerrero Self Directed IRA	Defrauded Investor	x6833	NA	85,000.00	23,800.00	14,993.92	17.6%	8,806.00	
Henry Troy	Millennium Trust Co Cust fbo Henry P Troy IRA	Defrauded Investor	x3956 | x4045 | x4549	NA	400,000.00	112,000.00	36,693.06	9.2%	75,307.00	
Herbert C Hoover Jr	Herbert C. Hoover Jr. SEP IRA	Defrauded Investor	x9806	NA	35,000.00	9,800.00	7,253.63	20.7%	2,546.00	
Herbert Chi	Robert and Herbert Chi	Defrauded Investor	x4490	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Herman R Vandermey	Herman R Vandermey Custodial AGENCY	Defrauded Investor	x1960	NA	25,000.00	7,000.00	773.98	3.1%	6,226.00	
Hermann and Lucy Winkler	Hermann and Lucy Winkler JT | Kingdom Trust Co Cust fbo Hermann R Winkler Rollover IRA	Defrauded Investor	x3231 | x3627	NA	153,191.20	42,893.54	28,544.37	18.6%	14,349.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Hillard Tavrow	Equity Trust Co Cust fbo Hillard P Tavrow IRA | Equity Trust Co dba Sterling Trust Cust fbo Hillard P Tavrow IRA	Defrauded Investor	x5157 | x5262	NA	171,453.00	48,006.84	33,903.55	19.8%	14,103.00	
Hillard Tavrow	Hillard P Tavrow and Joyce Tavrow Family Trust dtd 12/3/1991	Defrauded Investor	x5139 | x5194 | x5264	NA	829,000.00	232,120.00	157,163.97	19.0%	74,956.00	
Hong Lin and Claire Yan Lin	Millennium Trust Co. LLC Cust fbo Claire Yan Lin Roth IRA	Defrauded Investor	x3802	NA	308,136.99	86,278.36	0.00	0.0%	86,278.00	[3]
Hong Lin and Claire Yan Lin	Calmar Optcom, Inc	Defrauded Investor	x3801	NA	254,931.51	71,380.82	0.00	0.0%	71,381.00	[3]
Honghua Yang & Jin Yang	Jin and Honghua Yang JTWROS Custodial AGENCY	Defrauded Investor	x3669	NA	500,000.00	140,000.00	65,205.52	13.0%	74,794.00	
Howard and Laurie Friedman	Equity Trust Co dba Sterling Trust Cust fbo Laurie P Friedman IRA	Defrauded Investor	x5167	NA	100,000.00	28,000.00	22,587.43	22.6%	5,413.00	
Howard C Lin and Angela P Hsu	Millennium Trust Co Cust fbo Howard C Lin and Angela P Hsu JTWROS	Defrauded Investor	x3939	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Howard Cheng and Nancy Ta	The Howard Cheng and Nancy Ta Family Trust u/a 1/31/2012; Howard Cheng and Nancy Ta, Trustees	Defrauded Investor	x3974 | x4572 | x4920	NA	551,035.62	154,289.97	19,452.05	3.5%	134,838.00	
Howard Joseph Milligan	Howard Joseph Milligan IRA	Defrauded Investor	x7693	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Howard R and Tonya C Lomas	Howard Reed and Tonya Christine Lomas Living Trust, Howard Reed Lomas and Tonya Christine Lomas, TTEEs | Millennium Trust Company LLC fbo Howard R. and Tonya C Lomas Living Trust, Howard Reed Lomas and Tonya Christine Lomas, TTEEs	Defrauded Investor	x3632 | x5193	NA	950,000.00	266,000.00	207,621.93	21.9%	58,378.00	[6]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Hua-Yu Su and Szuming Hao	Millennium Trust Co Cust fbo Hua-Yu Su and Szuming Hao 1996 Family Trust u/a 6/22/96; Hua-Yu Su and Szuming Hao, Trustees	Defrauded Investor	x3574	NA	200,000.00	56,000.00	28,054.76	14.0%	27,945.00	[3]
Hugh and Debra Givens	Entrust Group fbo Debra A Lewis-Givens IRA | Entrust Group fbo Hugh Givens Jr IRA | Hugh & Debra Givens	Defrauded Investor	x2028 | x2029 | x4289 | x4290 | x5042	NA	489,778.36	137,137.94	42,217.79	8.6%	94,920.00	
Hugh Douglas Yearsley	Millennium Trust Co. Cust fbo Hugh Douglas Yearsley IRA	Defrauded Investor	x4893	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
Ian C Walton	Ian C Walton Self Directed IRA	Defrauded Investor	x5839	NA	117,600.00	32,928.00	5,219.50	4.4%	27,709.00	
Ilya and Natalie Novitskiy	Ilya Vladimirovich and Natalie Michaela Novitskiy	Defrauded Investor	x4474	NA	100,000.00	28,000.00	7,065.74	7.1%	20,934.00	
Imel Family Revocable Living Trust U/A 7/9/96	Imel Family Revocable Living Trust U/A 7/9/96 Custodial AGENCY	Defrauded Investor	x2679	NA	144,400.00	40,432.00	24,574.70	17.0%	15,857.00	
Integrity Capital Income Fund Inc	Millennium Trust Co FBO Integrity Capital Income Fund	Defrauded Investor	x3447	NA	2,075,000.00	581,000.00	656,090.39	31.6%	0.00	[1]
Irene Phan	Irene L. Phan	Defrauded Investor	x3724	NA	100,000.00	28,000.00	17,208.22	17.2%	10,792.00	
Irene Tang	Millennium Trust Co fbo Tang Family Living Trust u/a 4/14/1994; Irene Tang, TTEE | Tang Family Living Trust dtd 4/14/1994; Philip J. C. Tang and Irene Tang, TTEE	Defrauded Investor	x2414 | x3296 | x4321	155,200.00	305,200.00	85,456.00	183,984.14	60.3%	0.00	[1]
Irene Turner	Irene Turner Self Directed Roth IRA	Defrauded Investor	x7710	NA	39,700.00	11,116.00	7,097.34	17.9%	4,019.00	
Irving Jacobs	Irving Jacobs Self-Directed IRA	Defrauded Investor	x5241	NA	20,000.00	5,600.00	4,622.46	23.1%	978.00	
Irving Levinson	Irving Levinson Custodial AGENCY	Defrauded Investor	x3722	NA	350,000.00	98,000.00	19,945.21	5.7%	78,055.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
J&C Martins Living Trust	J&C Martins Living Trust Custodial AGENCY	Defrauded Investor	x6977	NA	30,000.00	8,400.00	5,367.93	17.9%	3,032.00	
Jack Hung-Yuan and Anna Yuan	The Yuan Family Trust u/a dtd 6/21/1999; Jack Hung-Yuan and Anna Yuan, Trustees	Defrauded Investor	x3229 | x3359	NA	220,000.00	61,600.00	152,536.65	69.3%	0.00	[1]
Jack L DeVeny	William Ott-Sabrina non-exempt QTIP Trust, Jack L. DeVeny Trustee	Defrauded Investor	x3196 | x3197 | x3557 | x5227	NA	1,172,550.00	328,314.00	201,823.48	17.2%	126,491.00	
Jack L DeVeny	DeVeny Family Living Trust dtd 9/7/2006; Jack L. and Stacy J. DeVeny, Trustees	Defrauded Investor	x3932	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Jack L DeVeny	William Ott-Peyton Exempt QTIP Trust, Jack L. DeVeny Trustee	Defrauded Investor	x3202 | x3203	NA	172,500.00	48,300.00	33,271.29	19.3%	15,029.00	
Jack L DeVeny	Curtis Ott Trust dtd 1/29/2010, Jack L. DeVeny Trustee	Defrauded Investor	x3207	NA	127,972.60	35,832.33	0.00	0.0%	35,832.00	
Jack L DeVeny	William Ott-Sabrina Exempt QTIP Trust, Jack L. DeVeny Trustee	Defrauded Investor	x3198 | x3199	NA	172,450.00	48,286.00	33,261.63	19.3%	15,024.00	
Jack L DeVeny	William Ott-Peyton non-exempt QTIP Trust, Jack L. DeVeny Trustee	Defrauded Investor	x3200 | x3201 | x3558 | x5226	NA	1,172,500.00	328,300.00	201,796.21	17.2%	126,504.00	
Jack Spatter	Millennium Trust Co Cust fbo Jack Spatter IRA	Defrauded Investor	x3813	NA	150,000.00	42,000.00	28,931.47	19.3%	13,069.00	
Jack T Kawamoto	Jack T Kawamoto Self Directed IRA	Defrauded Investor	x9325	NA	136,000.00	38,080.00	31,272.41	23.0%	6,808.00	
Jacqualyn Pendleton	IRA Services Trust Co Cust fbo Jacqualyn Pendleton IRA | Jacqualyn Pendleton	Defrauded Investor	x2144 | x4068	NA	300,000.00	84,000.00	50,186.33	16.7%	33,814.00	
Jacqueline Bowers	Equity Trust Company Cust fbo Jacqueline L. Bowers Roth IRA	Defrauded Investor	x4619	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Jagdish Patel	Equity Trust Co Cust fbo Jagdish C Patel Roth IRA	Defrauded Investor	x2698 | x3280 | x3435 | x3436	NA	300,000.00	84,000.00	55,649.29	18.5%	28,351.00	
James A Barber and Emma L Barber Trust	James A Barber and Emma L Barber Trust Custodial AGENCY	Defrauded Investor	x254	NA	50,000.00	14,000.00	5,753.42	11.5%	8,247.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
James A. and Christine Thomas	Equity Trust Co Cust fbo James A. Thomas IRA	Defrauded Investor	x2328 | x2584 | x3161	NA	290,290.37	81,281.30	0.00	0.0%	81,281.00	
James A. and Christine Thomas	Equity Trust Co Cust fbo Christine S. Thomas IRA	Defrauded Investor	x3159	NA	52,780.05	14,778.41	0.00	0.0%	14,778.00	
James and Jeanne Wu	Wu Family Trust U/A 6/19/1991; James C. or Jeanne Wu Trustees	Defrauded Investor	x4841 | x4864 | x5180 | x5228	NA	575,000.00	161,000.00	81,962.36	14.3%	79,038.00	
James and Lynn Saivar	James and Lynn Saivar Family Trust dtd 4/1/2010; James and Lynn Saivar, Trustees	Defrauded Investor	x4505 | x4506 | x4507	Amended by Stipulation	300,000.00	84,000.00	0.00	0.0%	84,000.00	[2][3]
James B. Ringle Living Trust (Phil Ringle TTEE)	James B. Ringle Living Trust Custodial AGENCY	Defrauded Investor	x7279	NA	25,000.00	7,000.00	869.87	3.5%	6,130.00	
James D Vigil & Lori A Vigil	James D & Lori A Vigil JTWROS Custodial AGENCY	Defrauded Investor	x2419	NA	50,000.00	14,000.00	3,561.64	7.1%	10,438.00	
James D Zimmerman	James D Zimmerman Self Directed IRA	Defrauded Investor	x8616	NA	75,500.00	21,140.00	17,360.81	23.0%	3,779.00	
James Farr	Millennium Trust Co LLC Cust fbo James S. Farr Roth IRA	Defrauded Investor	x4465	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
James Fisher Jr. and Jacqueline Fisher	Equity Trust Co Cust fbo James L Fisher Jr. IRA | James and Jacqueline Fisher	Defrauded Investor	x2223 | x3355 | x3689 | x3824 | x3991 | x4522 | x5008 | x5101 | x5230 | x5236 | x5261	NA	1,246,194.53	348,934.47	0.00	0.0%	348,934.00	
James Fisher Jr. and Jacqueline Fisher	Equity Trust Co Cust fbo Jacqueline Leota Fisher IRA	Defrauded Investor	x2222 | x5237	NA	92,742.83	25,967.99	0.00	0.0%	25,968.00	
James Fisher Jr. and Jacqueline Fisher	NWYM Foundation fbo Fisher DAF	Defrauded Investor	x5022 | x5256	NA	300,000.00	84,000.00	53,746.14	17.9%	30,254.00	
James H Anders	James H Anders IRA	Defrauded Investor	x265	NA	9,000.00	2,520.00	1,609.53	17.9%	910.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
James J. Kehrli	Millennium Trust Co. LLC Cust FBO James J Kehrli IRA | TD Ameritrade Clearing FBO James J Kehrli IRA	Defrauded Investor	x4023 | x4031	NA	85,000.00	23,800.00	22,723.25	26.7%	1,077.00	
James L Hagar	James L Hagar Self Directed IRA	Defrauded Investor	x7310	NA	86,900.00	24,332.00	12,859.91	14.8%	11,472.00	
James L Streit	James L. Streit SEP IRA	Defrauded Investor	x3725	NA	50,000.00	14,000.00	10,423.96	20.8%	3,576.00	
James Livermore	James Livermore Self Directed IRA	Defrauded Investor	x4086	NA	328,700.00	92,036.00	5,763.50	1.8%	86,273.00	[4]
James M and Lynn Johnston	James M. Johnston and Lynn Johnston JTWROS	Defrauded Investor	x2677	NA	100,000.00	28,000.00	10,509.57	10.5%	17,490.00	
James M Williams	CTK Capital Corp	Defrauded Investor	x2693 | x3470 | x3966 | x4556 | x5001 | x5004 | x5097 | x5151	NA	986,760.41	276,292.91	41,794.61	4.2%	234,498.00	
James M. Wright	James M. Wright	Defrauded Investor	x2565 | x4548	Amended by Stipulation	300,000.00	84,000.00	31,682.19	10.6%	52,318.00	[2][3]
James MacDonald	MacDonald Family Trust dtd 12/5/2000; James T MacDonald or Susan A MacDonald Co-Trustees | MacDonald Family Trust dtd 12/5/2000; James T. MacDonald and Susan A. MacDonald Co-Trustees | Macdonald Family Trust Ua 12/05/2000 James T Macdonald or Susan A Macdonald co-trustees	Defrauded Investor	x052B | x3024 | x3896 | x5135	NA	2,000,000.00	560,000.00	273,724.02	13.7%	286,276.00	
James Mailander	Millennium Trust Co Cust fbo James Mailander IRA	Defrauded Investor	x4869	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
James N Skelton	James N Skelton Self Directed IRA	Defrauded Investor	x1889	NA	10,000.00	2,800.00	1,894.91	18.9%	905.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
James P Thomas	James P Thomas Self Directed IRA	Defrauded Investor	x4835	NA	75,000.00	21,000.00	15,635.95	20.8%	5,364.00	
James Panther	Straightline Capital Opportunities Fund I, LLC by Straightline Capital Corp	Defrauded Investor	x5448	NA	300,000.00	84,000.00	62,372.70	20.8%	21,627.00	
James Peel	Millennium Trust Co Cust fbo James Peel Roth IRA	Defrauded Investor	x4215	NA	100,000.00	28,000.00	10,821.35	10.8%	17,179.00	
James Petts	James Petts Self Directed IRA	Defrauded Investor	x9190	NA	73,500.00	20,580.00	11,601.70	15.8%	8,978.00	
James R Pleiman	James R Pleiman Self Directed IRA	Defrauded Investor	x9850	NA	72,967.37	20,430.86	1,601.14	2.2%	18,830.00	
James Riley	Entrust Group Inc Cust fbo James Denis Riley IRA	Defrauded Investor	x3547 | x3551	NA	139,113.36	38,951.74	0.00	0.0%	38,952.00	
James Riley	1996 Riley Family Trust; James D Riley & Kristine T Riley Trustees	Defrauded Investor	x3548	NA	168,569.23	47,199.38	32,648.67	19.4%	14,551.00	
James Ronald Hosoda	Millennium Trust Co Cust fbo James Ronald Hosoda IRA	Defrauded Investor	x5054	NA	100,000.00	28,000.00	18,786.67	18.8%	9,213.00	
James Streisand	Millennium Trust Co Cust fbo James Streisand IRA	Defrauded Investor	x4611 | x4705	NA	150,000.00	42,000.00	5,931.49	4.0%	36,069.00	
James Tai	Millennium Trust Co Cust fbo James C Tai Roth IRA	Defrauded Investor	x4251	NA	180,000.00	50,400.00	18,936.95	10.5%	31,463.00	[3]
James W Heller	James W Heller Self Directed IRA ABO John C Heller	Defrauded Investor	x8580	NA	25,000.00	7,000.00	438.36	1.8%	6,562.00	
James W. Wyss	James W. Wyss Roth IRA	Defrauded Investor	x9612	NA	15,000.00	4,200.00	809.58	5.4%	3,390.00	
James Watson	Equity Trust Co dba Sterling Trust Cust fbo James R Watson Jr. IRA	Defrauded Investor	x5168	NA	100,000.00	28,000.00	22,587.43	22.6%	5,413.00	
James Watson	The James R. Watson, Jr. Revocable Trust dtd 8/4/2003; James R. Watson, Jr., Trustee	Defrauded Investor	x5265	NA	80,000.00	22,400.00	3,314.65	4.1%	19,085.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Jamie S Samson Trust	Jamie S Samson Trust Custodial AGENCY	Defrauded Investor	x0302	NA	25,000.00	7,000.00	5,748.61	23.0%	1,251.00	
Jamie Samson	Jamie S Samson Self Directed IRA	Defrauded Investor	x0303	NA	63,400.00	17,752.00	12,323.25	19.4%	5,429.00	
Jane E Vowels & William G Vowels	William and Jane Vowels JTWROS Custodial AGENCY	Defrauded Investor	x4330	NA	54,400.00	15,232.00	11,331.48	20.8%	3,901.00	
Jane Freed & Michael Freed	Michael Freed and Jane Freed JTWROS Custodial AGENCY	Defrauded Investor	x2395	NA	399,800.00	111,944.00	202,916.31	50.8%	0.00	[1]
Jane Petrossian	Jane Petrossian	Defrauded Investor	x3270 | x3440 | x3501	NA	500,000.00	140,000.00	96,438.34	19.3%	43,562.00	
Janean Monroe	Janean Monroe Self Directed IRA	Defrauded Investor	x8794	NA	231,000.00	64,680.00	8,480.54	3.7%	56,199.00	
Janet L Snyder	Millennium Trust Co Cust fbo Janet L Snyder Roth IRA | TD Ameritrade Clearing Cust fbo Janet L Snyder IRA	Defrauded Investor	x2319 | x3303	NA	200,000.00	56,000.00	123,682.24	61.8%	0.00	[1]
Janet McGarrigle & Roger W McGarrigle | Roger W McGarrigle	Roger McGarrigle Self Directed SEP IRA | Roger and Janet McGarrigle JTWROS Custodial AGENCY	Defrauded Investor	x7013 | x7014	NA	266,600.00	74,648.00	38,463.32	14.4%	36,185.00	
Janice A Kaiser & Steven M Kaiser	Steven M. and Janice A. Kaiser JTWROS Custodial AGENCY	Defrauded Investor	x9058	NA	100,000.00	28,000.00	4,438.36	4.4%	23,562.00	
Jasen R Dill & Lisa Dill	Jasen and Lisa Dill JTWROS Custodial AGENCY	Defrauded Investor	x3170	NA	100,000.00	28,000.00	20,560.25	20.6%	7,440.00	
Jason Colyar	Jason R Colyar	Defrauded Investor	x3310 | x3311	NA	500,000.00	140,000.00	337,955.46	67.6%	0.00	[1]
Jason Tung	Millennium Trust Co Cust fbo Jason Tung Roth IRA	Defrauded Investor	x3971	NA	100,000.00	28,000.00	14,027.34	14.0%	13,973.00	[3]
Jay Clark	Jay Clark and Colleen Regalbuto | Jay Clark and Colleen Regalbuto, Trustees, or their Successor in Trust as Trustee of the Clark/Regalbuto Revocable Living Trust	Defrauded Investor	x4167 | x4709	NA	300,000.00	84,000.00	31,947.95	10.6%	52,052.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Jay G and Maria I Locke	Jay G. and Maria I. Locke JTWROS	Defrauded Investor	x2796	NA	200,000.00	56,000.00	31,561.66	15.8%	24,438.00	
Jayakumar Natarajan and Vasantha Jayakumar	Millennium Trust Co Cust fbo Jayakumar Natarajan and Vasantha Jayakumar JTWROS	Defrauded Investor	x3575 | x3764 | x3765 | x3766	NA	400,000.00	112,000.00	69,485.10	17.4%	42,515.00	[3]
Jean Andreiko	Millennium Trust Co. Cust fbo Jean Andreiko IRA	Defrauded Investor	x5394	NA	100,000.00	28,000.00	2,356.17	2.4%	25,644.00	[4]
Jean Andreiko	Millennium Trust Co Cust fbo Andreiko Family Trust dtd 7/13/2005; Craig and Jean Andreiko, Trustees	Defrauded Investor	x5392	NA	200,000.00	56,000.00	4,712.33	2.4%	51,288.00	[4]
Jean M. Kilbane	Jean M. Kilbane Custodial AGENCY	Defrauded Investor	x0153	NA	17,500.00	4,900.00	3,309.65	18.9%	1,590.00	
Jean V Lowe Trust	Jean V Lowe Trust Custodial AGENCY #2	Defrauded Investor	x4393	NA	350,000.00	98,000.00	34,232.86	9.8%	63,767.00	
Jeanenne Gerton	Millennium Trust Co Cust fbo Jeanenne Gerton IRA	Defrauded Investor	x4467	NA	100,000.00	28,000.00	8,175.31	8.2%	19,825.00	
Jeanenne Gerton	Millennium Trust Co Cust fbo Gerton Living Trust dtd 8/29/1990 as amended; Jeanenne Gerton, Trustee	Defrauded Investor	x4468	NA	100,000.00	28,000.00	8,175.31	8.2%	19,825.00	
Jeanette Lao	Millennium Trust Co. LLC Cust fbo Jeanette Lao Rollover IRA	Defrauded Investor	x4309	NA	230,000.00	64,400.00	28,482.15	12.4%	35,918.00	[3]
Jeanne Rubin	Jeanne Rubin Self Directed IRA	Defrauded Investor	x9117	NA	52,600.00	14,728.00	4,150.37	7.9%	10,578.00	
Jeff and Darlene Kenagy	Jeffrey Lee Kenagy Living Trust	Defrauded Investor	x2492 | x3049	NA	378,724.82	106,042.95	375,328.32	99.1%	0.00	[1]
Jeff and Darlene Kenagy	Kenagy Investments, LLC	Defrauded Investor	x3342	NA	400,000.00	112,000.00	63,123.20	15.8%	48,877.00	
Jeff Hanser	American Estate and Trust LC Cust FBO Jeff Hanser IRA | Jeffrey Hanser	Defrauded Investor	x5146 | x5147 | x5176	NA	519,058.00	145,336.24	267,614.05	51.6%	0.00	[1]
Jeff Johnson	Equity Trust Company FBO Jeff Johnson	Defrauded Investor	x5078	Amended by Stipulation	29,000.00	8,120.00	6,550.37	22.6%	1,570.00	[2][3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Jeff Stiling	Stiling Vineyards, LP	Defrauded Investor	x5047	NA	100,000.00	28,000.00	18,444.30	18.4%	9,556.00	
Jeff Stiling	E*Trade Clearing Cust fbo Jeffrey Stiling IRA	Defrauded Investor	x5031	NA	100,000.00	28,000.00	18,444.30	18.4%	9,556.00	
Jeffrey Abraham	Jeff Abraham Living Trust dtd 1/28/1997 | TD Ameritrade Clearing fbo Jeff Abraham Living Trust dtd 1/28/1997	Defrauded Investor	x2649 | x5055 | x5116	NA	1,067,667.00	298,946.76	867,394.10	81.2%	0.00	[1]
Jeffrey Abraham	Millenium Trust Co. LLC Cust fbo Jeffrey Abraham Roth IRA	Defrauded Investor	x3430	NA	317,377.48	88,865.69	20,154.46	6.4%	68,711.00	
Jeffrey and Judy Milanaik	Millennium Trust Co Cust fbo Jeffrey Milanaik IRA | Millennium Trust Co Cust fbo Jeffrey and Judy Milanaik JTWROS	Defrauded Investor	x3831 | x3832 | x4189	NA	600,000.00	168,000.00	574,630.08	95.8%	0.00	[1]
Jeffrey and Maureen Reid	Jeffrey Berl Reid and Maureen Jaye Reid Living Trust u/a 5/12/2005; Jeffrey and Maureen Reid, Trustees	Defrauded Investor	x3712	NA	107,150.76	30,002.21	0.00	0.0%	30,002.00	
Jeffrey and Paula Taylor	Jeffrey and Paula Taylor Charitable Remainder Trust; Jeffrey Taylor and Paula Taylor, Trustees	Defrauded Investor	x3925	NA	100,000.00	28,000.00	16,657.53	16.7%	11,342.00	
Jeffrey and Susan Mackey	Jeffrey A Mackey & Susan J Mackey JTWROS | Millennium Trust Co Cust fbo Jeffrey A Mackey Roth IRA	Defrauded Investor	x3125 | x3997	NA	542,574.56	151,920.88	0.00	0.0%	151,921.00	
Jeffrey and Susan Mackey	Millennium Trust Co Cust fbo Susan J Mackey Roth IRA	Defrauded Investor	x3152	NA	108,949.89	30,505.97	0.00	0.0%	30,506.00	
Jeffrey B Hedquist	Jeffrey B Hedquist Self Directed SEP IRA	Defrauded Investor	x8463	NA	21,300.00	5,964.00	169.23	0.8%	5,795.00	
Jeffrey B Hedquist Revocable Trust UAD 2/8/02	Jeffrey B Hedquist Revocable Trust UAD 2/8/02 Custodial AGENCY	Defrauded Investor	x8462	NA	95,800.00	26,824.00	16,668.86	17.4%	10,155.00	
Jeffrey Barr	Jeffrey S. Barr	Defrauded Investor	x3022	NA	211,120.26	59,113.67	0.00	0.0%	59,114.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Jeffrey L Gott | Jeffrey L Gott	Jeffrey L Gott Self Directed IRA | Jeffrey L Gott Self Directed Roth IRA	Defrauded Investor	x4515 | x4516	NA	124,000.00	34,720.00	106,065.85	85.5%	0.00	[1]
Jeffrey L Rippey	Shirley K. Rippey and Jeffrey L. Rippey, Co-Trustees of the James F. Rippey Trust	Defrauded Investor	x5006 | x5134 | x5185 | x5222	NA	1,412,960.61	395,628.97	260,610.10	18.4%	135,019.00	
Jeffrey L Rippey	Shirley K. Rippey & Jeffrey L. Rippey, Co-Trustees of the James F. Rippey Marital Trust	Defrauded Investor	x5099 | x5221	NA	526,062.47	147,297.49	213,077.38	40.5%	0.00	[1]
Jeffrey Parmly	Wetaug Group, LLC	Defrauded Investor	x4160 | x5187 | x5458	NA	300,000.00	84,000.00	53,924.20	18.0%	30,076.00	
Jeffrey Parmly	WARP Properties, LLC	Defrauded Investor	x3053 | x4162 | x5245 | x5504	NA	500,000.00	140,000.00	82,822.44	16.6%	57,178.00	
Jeffrey Parmly	Jeffrey A. Parmly	Defrauded Investor	x3318	NA	100,000.00	28,000.00	14,027.34	14.0%	13,973.00	
Jeffrey R Wescott	Jeffrey R Wescott Self Directed IRA ABO John C Heller	Defrauded Investor	x6570	NA	25,000.00	7,000.00	438.36	1.8%	6,562.00	
Jeffrey Stuart	Millennium Trust Co. Cust fbo Jeffrey Stuart	Defrauded Investor	x4894	Amended by Stipulation	365,000.00	102,200.00	0.00	0.0%	102,200.00	[2][3]
Jeffrey T Cohen & Ronni Cohen	Jeffrey T Cohen and Ronni Cohen Community Property Custodial AGENCY	Defrauded Investor	x0128	NA	794,700.00	222,516.00	30,288.69	3.8%	192,227.00	[4]
Jeremy Forbes	The George Forbes Family Trust	Defrauded Investor	x4801	NA	50,000.00	14,000.00	6,500.65	13.0%	7,499.00	
Jeri Lynn Taylor	Jeri Lynn Taylor IRA	Defrauded Investor	x4217	NA	5,000.00	1,400.00	958.97	19.2%	441.00	
Jeri Morgan-Reiner	Jeri Morgan-Reiner Self Directed IRA	Defrauded Investor	x9064	NA	200,000.00	56,000.00	9,726.02	4.9%	46,274.00	[4]
Jeri Morgan-Reiner & Daniel Reiner	Daniel Reiner and Jeri Morgan-Reiner JTWROS Custodial AGENCY	Defrauded Investor	x6777	NA	301,800.00	84,504.00	20,064.33	6.6%	64,440.00	[4]
Jeri-Gene F Bauman	Jeri-Gene F Bauman ABO Beatrice G Seney IRA	Defrauded Investor	x975	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Jerome and Sherry Kemper	Millennium Trust Co. Cust fbo Jerome Kemper IRA	Defrauded Investor	x4941 | x4942	NA	110,000.00	30,800.00	0.00	0.0%	30,800.00	
Jerome Feilmeier	Jerome Feilmeier IRA	Defrauded Investor	x9965	NA	10,000.00	2,800.00	2,093.42	20.9%	707.00	
Jerrell Allen	Equity Trust Co Cust fbo Jerrell Allen IRA	Defrauded Investor	x4751	NA	100,000.00	28,000.00	3,857.54	3.9%	24,142.00	
Jerry Ridgway	Millennium Trust Co Cust fbo Jerry Ridgway Roth IRA	Defrauded Investor	x2619	NA	102,342.47	28,655.89	0.00	0.0%	28,656.00	
Jesus Gonzalez	Millennium Trust Co Cust fbo Jesus Gonzalez Roth IRA	Defrauded Investor	x4347	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Jhy-Jong Sung	Jhy-Jong Sung	Defrauded Investor	x2915	NA	200,000.00	56,000.00	31,750.70	15.9%	24,249.00	
Jill E Shepherd & Richard C Shepherd	Richard C and Jill E Shepherd JTWROS Custodial AGENCY	Defrauded Investor	x1616	NA	183,800.00	51,464.00	32,867.11	17.9%	18,597.00	
Jim and Ann Turley	A James & Ann E Turley JTWROS	Defrauded Investor	x5202	NA	100,000.00	28,000.00	18,444.30	18.4%	9,556.00	
Jim and Ann Turley	Turley Family 2013 Trust dtd 8/28/13; A James & Ann E Turley, TTEEs	Defrauded Investor	x5257 | x5300 | x5317 | x5373 | x5413 | x5457 | x5460	NA	450,000.00	126,000.00	68,592.94	15.2%	57,407.00	
Jim and Heather McDaniel	Jim and Heather McDaniel	Defrauded Investor	x3544 | x3571 | x4520	NA	5,526,127.33	1,547,315.65	1,057,204.43	19.1%	490,111.00	
Jingjing Xu	Millennium Trust Co LLC Cust fbo Mirchandani-Xu Family Trust u/a 5/15/14; Jingjing Xu and Sandeep Mirchandani, Trustees | TD Ameritrade Clearing Cust fbo Mirchandani-Xu Family Trust u/a 5/15/14; Jingjing Xu and Sandeep Mirchandani, Trustees | TD Ameritrade Clearing fbo Jinjing Xu	Defrauded Investor	x3934 | x3935 | x3936 | x3937 | x4121 | x4446 | x4447 | x4448 | x4449	NA	350,000.00	98,000.00	190,723.29	54.5%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Jitendra R. Modi	Jitendra R. Modi Self Directed IRA	Defrauded Investor	x8596	NA	200,000.00	56,000.00	8,876.70	4.4%	47,123.00	
Jo Bos & Bos Living Trust, dated September 8, 2008	Bos Living Trust, dated September 8, 2008 AGENCY	Defrauded Investor	x958	NA	11,000.00	3,080.00	2,293.26	20.8%	787.00	
Joan Claire Woods	Joan C. Woods IRA	Defrauded Investor	x9094	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Joan Dixon	Joan Dixon IRA	Defrauded Investor	x3320	NA	25,000.00	7,000.00	4,053.79	16.2%	2,946.00	
Joan Holley	The Joan Ellen Sorgenfrei Holley Revocable Trust dtd 5/8/1996; Joan Ellen Holley, Trustee	Defrauded Investor	x4515	NA	100,000.00	28,000.00	6,520.54	6.5%	21,479.00	
Joan V. Hess	Joan V. Hess	Defrauded Investor	x3017	NA	150,000.00	42,000.00	21,041.11	14.0%	20,959.00	
Joani Mitchell	The Joani Mitchell 2012 Trust u/a 11/2/2012; Joani K Mitchell, Trustee	Defrauded Investor	x3380	NA	100,000.00	28,000.00	16,084.92	16.1%	11,915.00	
JoAnn Effron	Equity Trust Co Cust fbo JoAnn Effron Roth IRA	Defrauded Investor	x3878	NA	350,000.00	98,000.00	67,506.78	19.3%	30,493.00	
JoAnn Flaim	Millennium Trust Co Cust fbo The Bradley Daughter 2006 Revocable Trust; Joann Bradley, Trustee | Millennium Trust Co Cust fbo The Bradley Daughter 2006 Revocable Trust; Joann Flaim, Trustee	Defrauded Investor	x4578 | x5384	NA	400,000.00	112,000.00	34,936.98	8.7%	77,063.00	[4]
Joanna Mazur	Mazur Family Trust fbo Joanna J. Mazur	Defrauded Investor	x3003	NA	165,000.00	46,200.00	31,824.69	19.3%	14,375.00	
Joanna Mazur	Millennium Trust Co Cust fbo Joanna J Mazur BDA IRA	Defrauded Investor	x3166	NA	105,000.00	29,400.00	20,252.11	19.3%	9,148.00	
JoAnne LaSage	JoAnne LaSage AGENCY TOD Janel LaSage and Jeanine LaSage	Defrauded Investor	x3147	NA	25,000.00	7,000.00	5,212.00	20.8%	1,788.00	
Joanne M Salazar	Joanne M Salazar Self Directed IRA	Defrauded Investor	x0275	NA	56,000.00	15,680.00	10,014.80	17.9%	5,665.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Joanne Repath	Joanne M Repath Trust	Defrauded Investor	x4813	NA	200,000.00	56,000.00	23,972.10	12.0%	32,028.00	
Joanne V. Jensen | Joanne V. Jensen	Joanne V Jensen ABO Mildred B Vogt IRA | Joanne V Jensen TOD Rebecca Murray AGENCY	Defrauded Investor	x6243 | x6249	NA	20,000.00	5,600.00	0.00	0.0%	5,600.00	
Jodi Philippson	Philippson Business Enterprises LP	Defrauded Investor	x4620	NA	300,000.00	84,000.00	21,246.58	7.1%	62,753.00	
Jodi R Livengood	Jodi R Livengood Irrevocable Trust UAD dated 09-25-08	Defrauded Investor	x4080	NA	10,000.00	2,800.00	2,084.78	20.8%	715.00	
Jody Odegard	Millennium Trust Co. Cust fbo Jody Andreiko Odegard Roth IRA	Defrauded Investor	x5393	NA	105,000.00	29,400.00	2,473.97	2.4%	26,926.00	[4]
Jody Savara	Jody Savara Self Directed IRA	Defrauded Investor	x0377	NA	213,000.00	59,640.00	8,228.21	3.9%	51,412.00	
Joe and Mary Wells	Millennium Trust Co Cust fbo Mary E Wells Roth IRA	Defrauded Investor	x4184	NA	50,000.00	14,000.00	5,045.21	10.1%	8,955.00	
Joe and Mary Wells	Millennium Trust Co Cust fbo Joe Wells Roth IRA	Defrauded Investor	x4338 | x4530	NA	150,000.00	42,000.00	11,390.38	7.6%	30,610.00	
Joe Zheng and Yingju Sun	Millennium Trust Co Cust fbo Joe Zheng and Yingju Sun Family Trust u/a 2/17/2000; Joe Zheng and Yingju Sun, Trustees	Defrauded Investor	x4310	NA	100,000.00	28,000.00	12,383.61	12.4%	15,616.00	[3]
Joel Bushman	Joel Bushman Custodial AGENCY	Defrauded Investor	x242	NA	125,000.00	35,000.00	9,383.57	7.5%	25,616.00	[4]
Johansen Credit Shelter Trust U/A DTD 2/01/1993	Johansen Family Survivor's Trust U/A DTD 2/01/1993 Custodial AGENCY	Defrauded Investor	x7755	97,000.00	97,000.00	27,160.00	9,726.60	10.0%	17,433.00	[4]
Johansen Family Survivors Trust U/A DTD 2/01/1993	Johansen Family Survivors Trust U/A DTD 2/01/1993 Custodial AGENCY	Defrauded Investor	x7756	220,000.00	220,000.00	61,600.00	22,060.27	10.0%	39,540.00	[4]
John (Jack) Bechta	Equity Trust Co Cust fbo John Bechta IRA	Defrauded Investor	x2617 | x2847 | x3095 | x3277	230,000.00	230,000.00	64,400.00	43,322.97	18.8%	21,077.00	
John A Taylor	John A Taylor IRA	Defrauded Investor	x4337	NA	25,000.00	7,000.00	4,476.73	17.9%	2,523.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
John and Deborah Newcomb	John Brown Newcomb and Deborah Newcomb JTWROS	Defrauded Investor	x3623	NA	275,000.00	77,000.00	35,825.31	13.0%	41,175.00	
John and Eileen Caldwell	Farrow Irrevocable Trust dtd 6/28/2011; Joseph R Farrow & John Caldwell TTEEs | J and E Caldwell Family Trust U/A 4/30/2005; John A or Eileen E Caldwell, Trustees	Defrauded Investor	x3223 | x4566	NA	50,000.00	14,000.00	9,643.77	19.3%	4,356.00	
John and Eileen Caldwell	Millennium Trust Co Cust fbo Eileen E Caldwell Roth IRA	Defrauded Investor	x2571	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
John and Jean Carr	Millennium Trust Co Cust fbo John Carr Roth IRA	Defrauded Investor	x4658	NA	50,000.00	14,000.00	2,780.83	5.6%	11,219.00	
John and Judith Mistkawi	John & Judith Mistkawi Revocable Trust dtd 5/16/2000	Defrauded Investor	x5163	NA	175,000.00	49,000.00	32,277.46	18.4%	16,723.00	
John and Lela Bickford	John C or Lela Bickford TTEES for The Bickford Family Trust dtd 11/20/2002	Defrauded Investor	x5217 | x5241	NA	35,000.00	9,800.00	5,409.37	15.5%	4,391.00	
John and Lela Bickford	Millennium Trust Co Cust fbo Lela A Bickford Roth IRA	Defrauded Investor	x2719 | x3509	NA	177,489.83	49,697.15	0.00	0.0%	49,697.00	
John and Lela Bickford	Millennium Trust Co Cust fbo John C. Bickford Roth IRA	Defrauded Investor	x2621	NA	114,485.34	32,055.90	0.00	0.0%	32,056.00	
John and Lillie Campos	Equity Trust Co Cust fbo Lillie Jung Campos IRA	Defrauded Investor	x3542	NA	105,049.45	29,413.85	16,485.57	15.7%	12,928.00	
John and Lillie Campos	Equity Trust Co Cust fbo John Robert Campos IRA	Defrauded Investor	x3520	NA	210,976.93	59,073.54	33,293.85	15.8%	25,780.00	
John and Linda Gaukler	John and Linda Gaukler Living Trust dtd 3/5/1996, John F. and Linda M. Gaukler, TTEEs	Defrauded Investor	x5191 | x5301 | x5419	NA	1,000,000.00	280,000.00	179,776.08	18.0%	100,224.00	
John and Martha Farrell	Martha P Farrell and John T Farrell TTEEs; Martha P Farrell Gift Trust dtd 10/24/2008	Defrauded Investor	x3921 | x4733	NA	250,000.00	70,000.00	22,720.52	9.1%	47,279.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
John and Martha Farrell	John T Farrell and Martha P Farrell TTEEs; John T Farrell Revocable Trust dtd 10/24/2008	Defrauded Investor	x3924 | x4732	NA	250,000.00	70,000.00	22,750.65	9.1%	47,249.00	
John and Mary Adams	Madison Trust Company Cust fbo John D Adams IRA | Madison Trust Company Cust fbo Mary L Adams IRA	Defrauded Investor	x2792 | x3533	NA	192,080.08	53,782.42	0.00	0.0%	53,782.00	
John and Patricia Ross	John E & Patricia A Ross JTWROS	Defrauded Investor	x3835 | x3836	NA	100,000.00	28,000.00	18,114.25	18.1%	9,886.00	
John and Patricia Stowell	Millennium Trust Co Cust fbo John Stowell Roth IRA	Defrauded Investor	x4285	NA	50,000.00	14,000.00	4,573.97	9.1%	9,426.00	
John and Regina Dupree	Millennium Trust Co LLC Cust fbo John C Dupree and Regina K Dupree JT	Defrauded Investor	x4100	NA	130,000.00	36,400.00	13,363.29	10.3%	23,037.00	
John and Teri Mittelstadt	Teresa M Mittelstadt 2004 Trust, Teresa M Mittelstadt Trustee	Defrauded Investor	x3368 | x3369	NA	100,000.00	28,000.00	61,071.22	61.1%	0.00	[1]
John Brill	John Brill Self Directed IRA	Defrauded Investor	x717	NA	348,500.00	97,580.00	18,477.67	5.3%	79,102.00	[4]
John C Dodson	John C Dodson Self Directed Roth IRA	Defrauded Investor	x4355	NA	28,000.00	7,840.00	5,007.38	17.9%	2,833.00	
John C Leahy	John C Leahy Self Directed IRA	Defrauded Investor	x3354	NA	51,400.00	14,392.00	10,695.14	20.8%	3,697.00	
John Caponegro	Millennium Trust Co Cust fbo John Caponegro IRA	Defrauded Investor	x3858	NA	125,000.00	35,000.00	15,342.47	12.3%	19,658.00	
John Clark Morzelewski	Millennium Trust Co Cust fbo John Clark Morzelewski IRA	Defrauded Investor	x4828	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
John Curry	Millennium Trust Co Cust fbo John W. Curry III	Defrauded Investor	x4475	NA	100,000.00	28,000.00	10,027.44	10.0%	17,973.00	[3]
John D Cranston & Kelly Cranston | John Cranston	John Cranston Self Directed IRA | John D & Kelly Cranston JTWROS Custodial AGENCY	Defrauded Investor	x0938 | x0940	NA	293,200.00	82,096.00	20,008.42	6.8%	62,088.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
John D Crowley	Equity Trust Co dba Sterling Trust Cust fbo John D Crowley IRA	Defrauded Investor	x5178	NA	100,000.00	28,000.00	22,587.43	22.6%	5,413.00	
John D Hollis	John D Hollis IRA	Defrauded Investor	x9410	NA	20,000.00	5,600.00	4,169.58	20.8%	1,430.00	
John David Wright III	Millennium Trust Co Cust fbo John David Wright III	Defrauded Investor	x3155 | x3778	NA	1,000,000.00	280,000.00	658,767.13	65.9%	0.00	[1]
John F Parodi	John F Parodi Trust	Defrauded Investor	x3604 | x3605	NA	100,000.00	28,000.00	16,848.52	16.8%	11,151.00	
John Gonnella	John Gonnella Self Directed IRA	Defrauded Investor	x4434	NA	110,000.00	30,800.00	5,093.14	4.6%	25,707.00	[4]
John Gould | John Gould	John Gould Self Directed IRA | John W Gould Self Directed IRA ABO John V Gould	Defrauded Investor	x4643 | x4644	NA	492,940.00	138,023.20	30,035.25	6.1%	107,988.00	[4]
John H Redl	John H Redl Self Directed IRA	Defrauded Investor	x6687	NA	231,800.00	64,904.00	9,582.49	4.1%	55,322.00	[4]
John Haller	John Haller Custodial AGENCY	Defrauded Investor	x7313	NA	283,900.00	79,492.00	149,316.87	52.6%	0.00	[1][4]
John Hoadley	Millennium Trust Co Cust fbo John Hoadley IRA	Defrauded Investor	x4488	NA	100,000.00	28,000.00	6,865.74	6.9%	21,134.00	
John K and Denise L Russell	Denise L Russell | Millennium Trust Co Cust fbo Denise L Russell Roth IRA | Millennium Trust Cust fbo Denise Russell Rollover IRA	Defrauded Investor	x2745 | x2827 | x2947 | x3006 | x4859 | x5160	NA	422,218.14	118,221.08	18,213.92	4.3%	100,007.00	
John K and Denise L Russell	Millennium Trust Co Cust fbo John K Russell Roth IRA	Defrauded Investor	x2826	NA	20,063.19	5,617.69	0.00	0.0%	5,618.00	
John K and Denise L Russell	John K. Russell Trust fbo American Fitness Association PSP fbo John Russell	Defrauded Investor	x3340 | x5190	NA	208,486.91	58,376.33	15,441.31	7.4%	42,935.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
John L. and Connie Wobig	IRA Services Trust Co Cust fbo John L. Wobig Rollover IRA	Defrauded Investor	x2025 | x2899 | x3691 | x3822 | x5016 | x5021 | x5243	Not Stated	1,666,556.23	466,635.74	1,091,343.40	65.5%	0.00	[1]
John Levi Hilton	Millennium Trust Co Cust fbo John Levi Hilton Roth IRA	Defrauded Investor	x2608 | x3064 | x4255	NA	627,800.67	175,784.19	0.00	0.0%	175,784.00	
John Lufrano	John Lufrano Self Directed IRA	Defrauded Investor	x5715	NA	50,000.00	14,000.00	205.48	0.4%	13,795.00	
John M Rich	John M Rich Self Directed IRA	Defrauded Investor	x6990	NA	1,219,100.00	341,348.00	92,911.65	7.6%	248,436.00	
John McCue	John McCue | TD Ameritrade Clearing fbo John McCue	Defrauded Investor	x3515 | x3516	NA	200,000.00	56,000.00	129,113.76	64.6%	0.00	[1]
John McGinn	John McGinn Self Directed IRA	Defrauded Investor	x6905	NA	108,700.00	30,436.00	268.02	0.2%	30,168.00	[4]
John Ogai	John Ogai Revocable Trust dtd 8/27/2009; John Ogai, Trustee	Defrauded Investor	x3532	NA	100,000.00	28,000.00	16,290.40	16.3%	11,710.00	
John Ogai	Equity Trust Co Cust fbo John Ogai SEP IRA	Defrauded Investor	x3675	NA	216,973.78	60,752.66	0.00	0.0%	60,753.00	
John Payetta	John J. Payetta III TOD	Defrauded Investor	x4174 | x4345 | x4346	NA	700,000.00	196,000.00	550,071.19	78.6%	0.00	[1]
John Pink and Ilaria Turner	Millennium Trust Co fbo John Pink and Ilaria Turner JTWROS	Defrauded Investor	x3864	NA	100,000.00	28,000.00	16,257.56	16.3%	11,742.00	[3]
John Post	Millennium Trust Co Cust fbo John A & Margaret Post Foundation | TD Ameritrade Clearing fbo John A. and Margaret Post Foundation, Inc.	Defrauded Investor	x3854 | x3855 | x3856 | x4315	NA	3,312,397.26	927,471.23	1,592,643.77	48.1%	0.00	[1]
John R and Lora D Kerr	John R and Lora D Kerr TEN ENT	Defrauded Investor	x2953 | x3661	NA	150,000.00	42,000.00	18,879.53	12.6%	23,120.00	
John R Dygdon	John R Dygdon Self Directed IRA	Defrauded Investor	x5184	NA	104,900.00	29,372.00	56,230.37	53.6%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
John R McKenna	John R McKenna Custodial AGENCY	Defrauded Investor	x7018	NA	127,500.00	35,700.00	7,354.88	5.8%	28,345.00	[4]
John R Steinberg	John R Steinberg Self Directed IRA	Defrauded Investor	x3232	NA	130,600.00	36,568.00	71.56	0.1%	36,496.00	
John Ripper and Lois Kincaid	John Ripper & Lois Kincaid	Defrauded Investor	x2019 | x3522	NA	325,000.00	91,000.00	59,520.61	18.3%	31,479.00	
John S Anderson	John S Anderson Self Directed IRA	Defrauded Investor	x298	NA	119,500.00	33,460.00	21,398.68	17.9%	12,061.00	
John Swearingen	John Swearingen Self Directed IRA	Defrauded Investor	x3860	NA	165,740.00	46,407.20	28,168.60	17.0%	18,239.00	
John T Shea	Millennium Trust Co Cust fbo John T Shea IRA	Defrauded Investor	x3853	NA	400,000.00	112,000.00	49,095.87	12.3%	62,904.00	
John V Gould & John W Gould	John W Gould & John V Gould JTWROS Custodial Agency	Defrauded Investor	x4640	NA	150,000.00	42,000.00	16,109.58	10.7%	25,890.00	[4]
John W. and Carol J. Fara	Millennium Trust Co Cust fbo John W. Fara Roth IRA	Defrauded Investor	x3083	NA	299,000.00	83,720.00	57,670.19	19.3%	26,050.00	
John W. and Carol J. Fara	The Dylan, Kiernan, Cameron & Mason Fara Educational Tr. under the Sylvia D Holtom Living Trust dtd 8/13/1996; Carol Fara, TTEE	Defrauded Investor	x3319 | x3321 | x4263 | x4264	NA	147,247.23	41,229.22	79,037.51	53.7%	0.00	[1]
Jon and Kay Tompkins	Jon D Tompkins & Kay F. Tompkins, as Co-Trustees of the Tompkins Family Trust U/A 3/16/1990	Defrauded Investor	x3107 | x3108	NA	1,006,000.00	281,680.00	167,643.66	16.7%	114,036.00	
Jon Hart	Jon Hart Self Directed SEP IRA	Defrauded Investor	x7411	NA	10,000.00	2,800.00	1,995.60	20.0%	804.00	
Jon P and Patricia A Hulen	IRA Services Trust Co Cust fbo Jon P Hulen IRA | Jon P. and Patricia A. Hulen JTTEN	Defrauded Investor	x2676 | x2683 | x4258	NA	200,000.00	56,000.00	28,604.78	14.3%	27,395.00	
Jon P and Patricia A Hulen	IRA Services Trust Co Cust fbo Patricia A Hulen Rollover IRA	Defrauded Investor	x3738	NA	100,000.00	28,000.00	16,810.97	16.8%	11,189.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Jonathan and Lisa Sulkin	Millennium Trust Co Cust fbo Jonathan L Sulkin Bene Roth IRA	Defrauded Investor	x4376	NA	50,000.00	14,000.00	4,047.94	8.1%	9,952.00	
Jonathan J Anders	Jonathan Anders AGENCY	Defrauded Investor	x264	NA	12,000.00	3,360.00	2,501.77	20.8%	858.00	
Jonathan Udell Living Trust DTD 5/23/2006	The Jonathan Udell Living Trust DTD 5/23/2006 Custodial AGENCY	Defrauded Investor	x8240	NA	92,000.00	25,760.00	13,337.36	14.5%	12,423.00	
Joni Mayer & Sean Mayer	Sean and Joni Mayer JTWROS Custodial AGENCY	Defrauded Investor	x6974	NA	262,800.00	73,584.00	23,282.09	8.9%	50,302.00	[4]
Jonna Sztamenits Trust	Jonna Sztamenits Trust AGENCY	Defrauded Investor	x212	NA	50,000.00	14,000.00	4,794.54	9.6%	9,205.00	
Jose O Singer	Jose O. Singer	Defrauded Investor	x3382 | x3943	NA	185,000.00	51,800.00	30,816.42	16.7%	20,984.00	
Joseph and Doreen Ferretti	Millennium Trust Co Cust fbo Doreen Ferretti IRA	Defrauded Investor	x4069	NA	100,000.00	28,000.00	11,931.48	11.9%	16,069.00	
Joseph and Doreen Ferretti	Millennium Trust Co Cust fbo Joseph Ferretti IRA	Defrauded Investor	x4071	NA	150,000.00	42,000.00	24,246.56	16.2%	17,753.00	
Joseph and Sandra Thompson	Millennium Trust Co Cust fbo Joseph R Thompson Revocable Trust dtd 10/19/1994; Joseph R Thompson, Trustee	Defrauded Investor	x4249	NA	50,000.00	14,000.00	5,954.77	11.9%	8,045.00	
Joseph and Sandra Thompson	Millennium Trust Co Cust fbo Sandra A Thompson Revocable Trust	Defrauded Investor	x4584	NA	50,000.00	14,000.00	3,068.52	6.1%	10,931.00	
Joseph Bailon	Joseph Bailon Self Directed IRA	Defrauded Investor	x083	NA	39,000.00	10,920.00	3,910.68	10.0%	7,009.00	
Joseph C Callahan and Sheryl M Callahan Living Trust Dtd 02/17/09	Joseph C Callahan and Sheryl M Callahan Living Trust Dtd 02/17/09 Custodial AGENCY	Defrauded Investor	x959	NA	50,000.00	14,000.00	1,931.51	3.9%	12,068.00	
Joseph D Garea	Joseph D Garea Living Trust dtd 12/9/1993; Joseph Garea, Trustee	Defrauded Investor	x3947 | x4737	NA	200,000.00	56,000.00	16,402.72	8.2%	39,597.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Joseph E Feldman Trust FBO Susan Reiter UA 6/15/1984	Joseph E Feldman Trust FBO Susan Reiter UA 6/15/1984 Custodial AGENCY	Defrauded Investor	x6790	NA	150,000.00	42,000.00	17,791.10	11.9%	24,209.00	[4]
Joseph F Stallsmith	Joseph F Stallsmith AGENCY TOD Laurence E Smith	Defrauded Investor	x3197	NA	50,000.00	14,000.00	10,423.96	20.8%	3,576.00	
Joseph King BENE Traditional IRA	Millennium Trust Co Cust fbo Joseph King BENE Traditional IRA	Defrauded Investor	x129B	NA	100,000.00	28,000.00	19,287.67	19.3%	8,712.00	
Joseph M. VanLeuven	Joseph and Denise VanLeuven	Defrauded Investor	x3742	NA	400,000.00	112,000.00	70,136.97	17.5%	41,863.00	
Joseph Ness & Kela Ness	Joseph and Kela Ness JTWROS Custodial AGENCY	Defrauded Investor	x1360	NA	1,055,900.00	295,652.00	807,660.08	76.5%	0.00	[1][4]
Joseph P Schiff	Joseph P Schiff Self Directed SEP IRA	Defrauded Investor	x0464	NA	17,000.00	4,760.00	2,171.67	12.8%	2,588.00	
Joseph Ray Cross	Joseph R. Cross IRA	Defrauded Investor	x1040	NA	14,000.00	3,920.00	2,918.70	20.8%	1,001.00	
Joshua Cherkinsky & Sara Cherkinsky	Joshua and Sara Cherkinsky JTWROS Custodial AGENCY	Defrauded Investor	x352	NA	50,000.00	14,000.00	10,423.96	20.8%	3,576.00	
Joshua Freiwald	Joshua Freiwald Trust U/A 7/17/1998; Joshua Freiwald Trustee	Defrauded Investor	x2737 | x2738	NA	300,000.00	84,000.00	57,862.94	19.3%	26,137.00	
Joshua Lewis Kirz	Millennium Trust Co Cust fbo Joshua Lewis Kirz Roth IRA	Defrauded Investor	x2557 | x3117	NA	200,000.00	56,000.00	38,575.44	19.3%	17,425.00	
Josie Bizzari	Millennium Trust Co Cust fbo Josie Bizzari IRA	Defrauded Investor	x4478	NA	200,000.00	56,000.00	13,846.55	6.9%	42,153.00	
Joy Capital, LLC	Joy Capital, LLC Custodial AGENCY	Defrauded Investor	x8352	NA	4,037,000.00	1,130,360.00	107,427.10	2.7%	1,022,933.00	[4]
Joy Strawbridge	Equity Trust Co Cust fbo Joy W. Strawbridge IRA	Defrauded Investor	x2722	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Joy Strawbridge	Wetherbee Family Trust dtd 5/25/1988, Mary S Wetherbee Trustee	Defrauded Investor	x2723	NA	100,000.00	28,000.00	16,199.99	16.2%	11,800.00	
Joyce M Lombard & Theodore C Lombard	Theodore C. and Joyce M. Lombard JTWROS Custodial AGENCY	Defrauded Investor	x4221	NA	25,000.00	7,000.00	773.98	3.1%	6,226.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Joyce Sinclair	Joyce Sinclair	Defrauded Investor	x4606 | x4628	NA	185,000.00	51,800.00	11,338.18	6.1%	40,462.00	
Juancho Gapero	Juancho Gapero Self Directed IRA	Defrauded Investor	x3451	NA	110,000.00	30,800.00	19,645.94	17.9%	11,154.00	
Judi Tsuyuki	Judi Tsyuki, Trustee, Revocable Trust of Joe and Judy Tsuyuki, 11/24/1998	Defrauded Investor	x3432	NA	70,000.00	19,600.00	9,122.99	13.0%	10,477.00	
Judith A.F. Zenna-Valgento	The JZV Living Trust Custodial AGENCY	Defrauded Investor	x5103	NA	100,000.00	28,000.00	602.74	0.6%	27,397.00	
Judith Ann Verseman	Judith Ann Verseman	Defrauded Investor	x2532	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Judith Coleman	Judith A. Coleman	Defrauded Investor	x4192 | x4195	NA	200,000.00	56,000.00	119,427.38	59.7%	0.00	[1]
Judith Hamilton	Millennium Trust Co Cust fbo Judith Hamilton Roth IRA	Defrauded Investor	x4600	NA	100,000.00	28,000.00	7,013.73	7.0%	20,986.00	
Judith Shapiro	Judith Shapiro Custodial AGENCY	Defrauded Investor	x1592	NA	100,000.00	28,000.00	3,863.01	3.9%	24,137.00	
Judy Delarose	Judy Delarose Custodial AGENCY	Defrauded Investor	x1877	NA	100,000.00	28,000.00	6,794.52	6.8%	21,205.00	[4]
Judy Flexer	Judy Flexer Self Directed IRA	Defrauded Investor	x1147	NA	666,800.00	186,704.00	58,381.43	8.8%	128,323.00	[4]
Judy J. Parsons & Robert Parsons	Robert W and Judy J Parsons AGENCY	Defrauded Investor	x8854	NA	15,000.00	4,200.00	3,127.20	20.8%	1,073.00	
Judy Smith	Natalie C Smith and Judy C Smith	Defrauded Investor	x4677	NA	150,000.00	42,000.00	8,634.24	5.8%	33,366.00	
Judy Smith	Julia C Smith and Judy C Smith	Defrauded Investor	x4616	NA	100,000.00	28,000.00	7,232.89	7.2%	20,767.00	
Julia Tung	Millennium Trust Co Cust fbo Julia W Tung | TD Ameritrade Clearing fbo Wai Tung and Julia W Tung 1991 Revocable Trust u/a 3/20/1991; Julia Tung and Amelia Tung, Trustees	Defrauded Investor	x3938 | x4115 | x4141 | x4295 | x4296 | x4297	NA	400,000.00	112,000.00	64,548.11	16.1%	47,452.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Juliana Kollas	Millennium Trust Co Cust fbo Juliana Kollas Roth IRA	Defrauded Investor	x2294	NA	100,000.00	28,000.00	17,972.66	18.0%	10,027.00	
Julie A Simpson	Millennium Trust Co Cust fbo Julie A Simpson Rollover IRA | TD Ameritrade Clearing Cust fbo Julie A Simpson Rollover IRA	Defrauded Investor	x4006 | x4007	NA	130,000.00	36,400.00	66,374.00	51.1%	0.00	[1]
Julie Anne Albertson	Julie Anne Albertson Self Directed IRA	Defrauded Investor	x845	NA	5,000.00	1,400.00	997.81	20.0%	402.00	
Julie Chou	Millennium Trust Co Cust fbo Julie Chou Roth IRA	Defrauded Investor	x4493	NA	139,113.00	38,951.64	3,125.28	2.2%	35,826.00	[3]
Julie Schmitz	Julie Schmitz	Defrauded Investor	x2741 | x3415 | x3491 | x5707	Amended by Stipulation	350,000.00	98,000.00	67,727.32	19.4%	30,273.00	[2][3]
Julie Williams	Julie Williams Self Directed IRA	Defrauded Investor	x6676	NA	256,900.00	71,932.00	42,364.61	16.5%	29,567.00	
Jun Yang	Millennium Trust Co LLC Cust fbo Jun Yang	Defrauded Investor	x3798 | x3799 | x3805	NA	400,000.00	112,000.00	66,586.44	16.6%	45,414.00	[3]
June Sutherland	Equity Trust Co. Cust fbo June Sutherland IRA	Defrauded Investor	x4907	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Jurgen and Rebecca Luders	Rebecca A Luders Trust dtd 5/27/2010; Rebecca A Luders, Trustee	Defrauded Investor	x3564	NA	270,041.57	75,611.64	0.00	0.0%	75,612.00	[3]
Kam Derakshani & Parisa Derakshani	Kam and Parisa Derakshani JTWROS Custodial AGENCY	Defrauded Investor	x2879	NA	500,000.00	140,000.00	10,684.93	2.1%	129,315.00	[4]
Kamlesh M Patel & Aruna K Patel	Kamlesh M and Aruna K Patel JTWROS Custodial AGENCY	Defrauded Investor	x8764	NA	71,600.00	20,048.00	10,035.40	14.0%	10,013.00	
Karen Anderson	Millennium Trust Co. Cust fbo Karen Anderson IRA	Defrauded Investor	x5395	NA	140,000.00	39,200.00	3,298.62	2.4%	35,901.00	[4]
Karen Chance	Karen Chance	Defrauded Investor	x4673	NA	100,000.00	28,000.00	5,937.00	5.9%	22,063.00	
Karen E Looney	Karen E Looney AGENCY	Defrauded Investor	x4218	NA	15,000.00	4,200.00	3,127.20	20.8%	1,073.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Karen Kleeman Saitta | Karen Kleeman Saitta	Karen Kleeman Saitta	Defrauded Investor	x4898 | x4903	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Karen L Barworth	Karen L Barworth Self Directed IRA	Defrauded Investor	x401	NA	30,000.00	8,400.00	6,254.37	20.8%	2,146.00	
Karen Schoen	Millennium Trust Co Cust fbo Karen E Schoen Roth IRA	Defrauded Investor	x4209	NA	250,000.00	70,000.00	0.00	0.0%	70,000.00	
Karen Sloan	William & Karen Sloan Trust	Defrauded Investor	x2217	NA	200,000.00	56,000.00	31,561.66	15.8%	24,438.00	
Karin McGinn	Karin McGinn Self Directed IRA	Defrauded Investor	x6908	NA	218,900.00	61,292.00	10,135.35	4.6%	51,157.00	[4]
Karl Balzer	Karl V. Balzer Self Directed IRA	Defrauded Investor	x231	NA	175,000.00	49,000.00	431.51	0.2%	48,568.00	[4]
Karl Balzer & Leigh Anne Hadley | Leigh Anne Hadley	Leigh Anne Hadley Custodial AGENCY | Leigh Anne Hadley and Karl Balzer JTWROS Custodial AGENCY	Defrauded Investor	x7301 | x7302	NA	100,000.00	28,000.00	13,262.69	13.3%	14,737.00	[4]
Karl R. Olsen	Karl R. Olsen Self Directed IRA	Defrauded Investor	x6272	NA	60,000.00	16,800.00	12,464.72	20.8%	4,335.00	
Karra Crawford	Karra Crawford Self Directed IRA	Defrauded Investor	x0830	NA	386,200.00	108,136.00	22,325.52	5.8%	85,810.00	[4]
Kate Kinkade	Equity Trust Co. Cust fbo Kate Kinkade IRA	Defrauded Investor	x4922	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Kate Nucci	Kathryn Nucci Revocable Trust u/a 7/11/2008, Kathryn Nucci, Trustee | TD Ameritrade Clearing fbo Kathryn Nucci Revocable Trust u/a 7/11/2008, Kathryn Nucci, Trustee	Defrauded Investor	x3666 | x3667	NA	450,000.00	126,000.00	312,705.54	69.5%	0.00	[1]
Katharine J Anders GST Exempt Residuary Trust	Katharine J Anders GST Exempt Residuary Trust AGENCY, James Anders TTEE	Defrauded Investor	x274	NA	64,184.77	17,971.74	10,460.69	16.3%	7,511.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Kathi F Benoit	Kathi F Benoit Self Directed IRA	Defrauded Investor	x822	NA	162,400.00	45,472.00	17,103.15	10.5%	28,369.00	
Kathleen A Etchells	Kathleen A Etchells Self Directed IRA	Defrauded Investor	x8135	NA	380,900.00	106,652.00	56,069.62	14.7%	50,582.00	[4]
Kathleen Brandt	Millennium Trust Co Cust fbo Kathleen Brandt Roth IRA	Defrauded Investor	x4439	NA	100,000.00	28,000.00	9,665.74	9.7%	18,334.00	[3]
Kathleen M Searcy TTEE U/A DTD 6/11/2001 by Kathleen M Searcy Custodial AGENCY	Kathleen M Searcy TTEE U/A DTD 6/11/2001 by Kathleen M Searcy Custodial AGENCY	Defrauded Investor	x0791	NA	1,000,000.00	280,000.00	67,397.25	6.7%	212,603.00	[4]
Kathleen McGill	Millennium Trust Co Cust fbo Kathleen McGill Roth IRA	Defrauded Investor	x4770	NA	100,000.00	28,000.00	3,224.66	3.2%	24,775.00	
Kathryn J Anders	Kathryn J Anders Agency	Defrauded Investor	x878	NA	7,000.00	1,960.00	1,459.34	20.8%	501.00	
Kathy Koppers & Martin Koppers	Martin and Kathy Koppers JTWROS Custodial AGENCY	Defrauded Investor	x2322	NA	400,000.00	112,000.00	71,534.22	17.9%	40,466.00	
Katrina R. Portice Trust Agreement	Katrina R. Portice Trust Agreement Custodial AGENCY	Defrauded Investor	x0840	NA	50,000.00	14,000.00	3,082.19	6.2%	10,918.00	
KDG-GS, LLC	KDG-GS, LLC	Defrauded Investor	x4233 | x4434 | x5440 | x5483	NA	305,000.00	85,400.00	43,650.72	14.3%	41,749.00	
Keiko Tsuyuki	Keiko Tsuyuki TTEE, of the Keiko Tsuyuki Living Trust DOT 2-29-16	Defrauded Investor	x3345 | x3907 | x4261 | x4262	NA	175,000.00	49,000.00	102,088.98	58.3%	0.00	[1]
Keith and Michelle Taylor	Keith C Taylor and Michelle R Taylor JT	Defrauded Investor	x5173	NA	100,000.00	28,000.00	18,444.30	18.4%	9,556.00	
Keith and Susan Steinbrecher	Keith and Susan Steinbrecher	Defrauded Investor	x4098 | x4755	NA	150,000.00	42,000.00	14,630.14	9.8%	27,370.00	
Keith Canter	Millennium Trust Cust Co fbo Keith B Canter Roth IRA	Defrauded Investor	x3914	NA	200,000.00	56,000.00	38,575.31	19.3%	17,425.00	
Keith Canter	The Canter Living Trust dtd 8/12/04; Keith Canter, Trustee	Defrauded Investor	x4181	NA	250,000.00	70,000.00	38,123.30	15.2%	31,877.00	
Keith D Kennington	Keith D Kennington Self Directed IRA ABO Laverne Roy	Defrauded Investor	x9530	NA	50,000.00	14,000.00	8,610.97	17.2%	5,389.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Keith R Cahill	Keith R Cahill AGENCY	Defrauded Investor	x854	NA	9,000.00	2,520.00	1,876.30	20.8%	644.00	
Kelly Kim	Kelly Kim Self Directed IRA	Defrauded Investor	x0159	NA	100,000.00	28,000.00	11,694.64	11.7%	16,305.00	[4]
Kelsey L. Stretcher	Kelsey L. Stretcher AGENCY	Defrauded Investor	x3773	NA	15,000.00	4,200.00	3,127.20	20.8%	1,073.00	
Ken and Isabella Pommier	Kenneth W. Pommier & Isabella B Pommier Family Rev Trust dtd 3/18/1986; Kenneth W Pommier & Isabella B Pommier Co-Trustees	Defrauded Investor	x2669 | x4442	NA	290,000.00	81,200.00	43,357.83	15.0%	37,842.00	[3]
Ken Glass	Kenneth E. Glass Revocable Trust dtd 5/27/1999; Kenneth E. Glass, Trustee	Defrauded Investor	x4399 | x4728	NA	1,500,000.00	420,000.00	519,931.50	34.7%	0.00	[1]
Kenneth and Judith Keller Family Trust	Kenneth and Judith Keller Family Trust, UAD 07/07/08 AGENCY	Defrauded Investor	x9601	NA	15,000.00	4,200.00	3,094.12	20.6%	1,106.00	
Kenneth and Kristine Kuhn	Kenneth and Kristine Kuhn	Defrauded Investor	x4743	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Kenneth Budnik	Millennium Trust Co Cust fbo Kenneth T Budnik Roth IRA	Defrauded Investor	x2958 | x3410	NA	160,953.54	45,066.99	0.00	0.0%	45,067.00	
Kenneth C and Yau-Fun Yuen Choy	Kenneth C. Choy & Yau-Fun Yuen Choy, Trustees of the Choy Trust created on 3/20/2002	Defrauded Investor	x4845 | x5210	NA	50,000.00	14,000.00	9,106.94	18.2%	4,893.00	
Kenneth C and Yau-Fun Yuen Choy	Equity Trust Co Cust fbo Kenneth C Choy IRA	Defrauded Investor	x5032 | x5214	NA	160,000.00	44,800.00	29,500.25	18.4%	15,300.00	
Kenneth C Rose	K. Curtis Rose IRA	Defrauded Investor	x8859	NA	10,000.00	2,800.00	2,084.78	20.8%	715.00	
Kenneth F. Keller	Kenneth F. Keller IRA	Defrauded Investor	x9603	NA	10,000.00	2,800.00	2,084.78	20.8%	715.00	
Kenneth Gene Christian	Millennium Trust Co Cust fbo Kenneth Gene Christian IRA | Millennium Trust Co Cust fbo Kenneth Gene Christian Roth IRA	Defrauded Investor	x4177 | x4183	251,000.00	172,679.87	48,350.36	0.00	0.0%	48,350.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Kenneth L Flexer	Kenneth L Flexer Self Directed IRA	Defrauded Investor	x1144	NA	507,000.00	141,960.00	27,656.70	5.5%	114,303.00	[4]
Kenneth M Louria | Kenneth M Louria & Meredith Louria	Kenneth Louria Custodial AGENCY | Kenneth M and Meredith Louria JTWROS Custodial AGENCY	Defrauded Investor	x4290 | x4293	NA	77,400.00	21,672.00	13,827.88	17.9%	7,844.00	
Kenneth M Wright & Kimberly D Wright | Kenneth M Wright	Kenneth M Wright ABO Sherry Leta Wright IRA | Kenneth M and Kimberly D Wright JTWROS TOD Austin T and Michael D Wright	Defrauded Investor	x9164 | x9172	NA	18,000.00	5,040.00	3,752.64	20.8%	1,287.00	
Kenneth Meyer	Millennium Trust Co Cust fbo The Kenneth A. Meyer Family Trust dtd 10/20/2012; Kenneth A. Meyer, Trustee	Defrauded Investor	x4839	Amended by Stipulation	75,000.00	21,000.00	0.00	0.0%	21,000.00	[2][3]
Kenneth Schreier	Kenneth Schreier Self Directed IRA	Defrauded Investor	x1583	NA	696,900.00	195,132.00	19,514.79	2.8%	175,617.00	[4]
Kenneth W. Roper	Kenneth W. Roper	Defrauded Investor	x2561 | x2924 | x4765	NA	250,000.00	70,000.00	27,852.01	11.1%	42,148.00	
Kent Thompson	Equity Trust Co Cust fbo Kent Thompson IRA	Defrauded Investor	x3955	Amended by Stipulation	101,835.62	28,513.97	0.00	0.0%	28,514.00	[2][3]
Kenyon and Kathy Clark	Kenyon Clark and Kathy Clark	Defrauded Investor	x2563 | x3162	Amended by Stipulation	200,000.00	56,000.00	28,838.26	14.4%	27,162.00	[2][3]
Kevin Cook	Kevin Cook | TD Ameritrade Clearing fbo Kevin Cook	Defrauded Investor	x2654 | x2988 | x3483 | x3495 | x3680	NA	825,000.00	231,000.00	337,021.88	40.9%	0.00	[1]
Kevin T Kline	Kevin T Kline Custodial AGENCY	Defrauded Investor	x0918	NA	17,500.00	4,900.00	4,024.03	23.0%	876.00	
Kevin W Korpi	Kevin W. Korpi Self Directed IRA	Defrauded Investor	x1360	NA	75,800.00	21,224.00	2,782.82	3.7%	18,441.00	[4]
Kho Lon Phan and Mai Yin Hong Phan	Kho Lon & Mai Yin Hong Phan JTWROS	Defrauded Investor	x3103	NA	200,000.00	56,000.00	35,068.53	17.5%	20,931.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Kieran Sherlock and Cynthia Tham	Thamlock Revocable Trust u/a 12/19/2002; Cynthia Tham or Kiernan Sherlock, Trustees	Defrauded Investor	x3585 | x3586	NA	125,000.00	35,000.00	21,148.05	16.9%	13,852.00	
Kim A Klatt	Kim A Klatt Self Directed IRA	Defrauded Investor	x0690	NA	81,900.00	22,932.00	12,949.42	15.8%	9,983.00	
Kimberly J Caldwell	Kimberly J Caldwell Self Directed IRA	Defrauded Investor	x929	NA	100,000.00	28,000.00	5,397.27	5.4%	22,603.00	[4]
Kimberly Miller	Kimberly Miller Living Trust dtd 1/30/2002; Kimberly Miller TTEE	Defrauded Investor	x5169	NA	100,000.00	28,000.00	18,444.30	18.4%	9,556.00	
Kinnie Ma	Millennium Trust Co Cust fbo Kinnie Ma Roth IRA	Defrauded Investor	x4243	NA	100,000.00	28,000.00	11,813.73	11.8%	16,186.00	[3]
Kirk and Marty Layton	Kirk and Marty Layton	Defrauded Investor	x2229 | x2743 | x4523 | x5224	NA	350,000.00	98,000.00	49,921.41	14.3%	48,079.00	[3]
Kirk Cameron	Kirk Cameron	Defrauded Investor	x5059	NA	300,000.00	84,000.00	55,332.75	18.4%	28,667.00	
Kirk Clothier	Kirk Clothier	Defrauded Investor	x4829	NA	1,000,000.00	280,000.00	0.00	0.0%	280,000.00	
Kirt Byerly	Kirt Byerly SEP IRA	Defrauded Investor	x401	NA	10,000.00	2,800.00	2,084.78	20.8%	715.00	
Konstantinos A Kypreos	Kingdom Trust Co Cust fbo Konstantinos A Kypreos Rollover IRA	Defrauded Investor	x3256	NA	150,000.00	42,000.00	21,041.11	14.0%	20,959.00	
Kristine Breuker | Kristine Breuker	Kristine Breuker Self Directed IRA | Kristine R Breuker Custodial AGENCY	Defrauded Investor	x0446 | x0447	NA	126,100.00	35,308.00	19,432.65	15.4%	15,875.00	
Kyle Quesnel	Kyle G. Quesnel	Defrauded Investor	x4235 | x4236 | x4237 | x5404	NA	250,000.00	70,000.00	36,272.91	14.5%	33,727.00	
Kyle Yakabu	Kyle Yakabu Self Directed IRA	Defrauded Investor	x3615	NA	150,000.00	42,000.00	0.00	0.0%	42,000.00	[4]
Lacy Living Trust	Lacy Living Trust dated 2/09/2012 Custodial AGENCY	Defrauded Investor	x2914	NA	66,500.00	18,620.00	11,886.45	17.9%	6,734.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Lakshmi Srinivasan & K S Venkatraman	K S Venkatraman and Lakshmi Srinivasan JTWROS Custodial AGENCY	Defrauded Investor	x2332	NA	212,200.00	59,416.00	26,580.21	12.5%	32,836.00	[4]
Lane Kagey	Pensco Trust Co Cust fbo Lane Kagey IRA	Defrauded Investor	x5030 | x5263	NA	255,737.91	71,606.61	33,360.71	13.0%	38,246.00	
Lane Ziegler	Millennium Trust Cust Co fbo Lane Ziegler IRA	Defrauded Investor	x3617 | x3654	NA	400,000.00	112,000.00	63,123.29	15.8%	48,877.00	
Larry and Sheila Frakes	Larry and Sheila Frakes 2000 Trust u/a 3/30/2000; Larry and Sheila Frakes, Trustees	Defrauded Investor	x4469	NA	100,000.00	28,000.00	9,221.91	9.2%	18,778.00	
Larry Cerf	Lawrence E Cerf Revocable Trust; Lawrence E Cerf, Trustee	Defrauded Investor	x3439	NA	100,000.00	28,000.00	15,780.81	15.8%	12,219.00	[3]
Larry Ferris	The Larry Ferris 2001 Descendants Trust u/a/ 6/5/2001; Larry Ferris, Trustee	Defrauded Investor	x3737 | x4208	NA	450,000.00	126,000.00	71,738.34	15.9%	54,262.00	
Larry Goldstein and Nancy Wiedlin	Millennium Trust Co Cust fbo Wiedlin/Goldstein Family Trust ****54649	Defrauded Investor	x4301 | x4386 | x5326 | x5352	NA	270,000.00	75,600.00	62,580.83	23.2%	13,019.00	[4]
Larry Grondahl	Larry Grondahl	Defrauded Investor	x4773	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Larry Katz	Equity Trust Co Cust fbo Larry Katz IRA	Defrauded Investor	x4822	NA	100,000.00	28,000.00	2,531.51	2.5%	25,468.00	
Latham Living Trust	Latham Living Trust Custodial AGENCY	Defrauded Investor	x3165	NA	94,800.00	26,544.00	15,244.77	16.1%	11,299.00	
Laura Brackenridge	Laura Brackenridge Self Directed IRA	Defrauded Investor	x081	NA	350,000.00	98,000.00	6,808.22	1.9%	91,192.00	[4]
Laura Cockrell	Millennium Trust Co Cust fbo Laura Cockrell Bene IRA	Defrauded Investor	x4785 | x4786	NA	50,000.00	14,000.00	9,315.11	18.6%	4,685.00	
Laura J Vail	Laura J Vail Self Directed Roth IRA	Defrauded Investor	x1924	NA	4,000.00	1,120.00	833.94	20.8%	286.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Laura Partridge	Laura N. Partridge Self Directed IRA ABO Dennis Partridge IRA	Defrauded Investor	x8851	NA	18,865.00	5,282.20	1,953.68	10.4%	3,329.00	
Laure J Schiff	Laure J Schiff Self Directed IRA	Defrauded Investor	x0465	NA	7,000.00	1,960.00	1,459.34	20.8%	501.00	
Lauren S Labov Trust	Lauren S Labov Trust Custodial AGENCY	Defrauded Investor	x2902	NA	50,000.00	14,000.00	11,497.22	23.0%	2,503.00	
Lawrence and Kristin Baker	Equity Trust Co Cust fbo Kristin Baker Trust dtd 5/16/2012; Kristin Baker, Trustee	Defrauded Investor	x4795	NA	100,000.00	28,000.00	2,802.75	2.8%	25,197.00	
Lawrence and Kristin Baker	Equity Trust Co. Cust fbo Lawrence Baker IRA	Defrauded Investor	x4790	NA	100,000.00	28,000.00	2,953.43	3.0%	25,047.00	
Lawrence and Linda Rauch	Equity Trust Co Cust fbo Lawrence B Rauch IRA	Defrauded Investor	x3184	NA	50,000.00	14,000.00	7,013.77	14.0%	6,986.00	
Lawrence and Linda Rauch	Equity Trust Co Cust fbo Linda E Rauch IRA	Defrauded Investor	x3183	NA	50,000.00	14,000.00	7,013.77	14.0%	6,986.00	
Lawrence Banuelos	Millennium Trust Co LLC Cust FBO Lawrence D Banuelos IRA	Defrauded Investor	x2939 | x3561	NA	165,241.43	46,267.60	0.00	0.0%	46,268.00	
Lawrence Hsiung	Millennium Trust Co Cust fbo Lawrence K Hsiung Rollover IRA	Defrauded Investor	x3791 | x3792 | x3793 | x3794	NA	200,000.00	56,000.00	34,087.64	17.0%	21,912.00	[3]
Lawrence P Ciuffitelli	Millennium Trust Co. LLC Cust fbo Lawrence P Ciuffitelli IRA | Millennium Trust Co. LLC Cust fbo Lawrence P Ciuffitelli Roth IRA	Defrauded Investor	x3569 | x3580 | x3581 | x3582	NA	1,113,786.72	311,860.28	318,303.00	28.6%	0.00	[1]
Lawrence P Ciuffitelli	Ciuffitelli Revocable Trust dtd 5/1/1996	Defrauded Investor	x5052	NA	1,000,000.00	280,000.00	35,750.00	3.6%	244,250.00	
Lawrence P. O'Connell | Lawrence P. O'Connell	Lawrence P O'Connell Roth IRA | Lawrence P. O'Connell SEP IRA	Defrauded Investor	x4643 | x4649	NA	83,400.00	23,352.00	10,841.99	13.0%	12,510.00	
Lawrence Ray	Millennium Trust Co Cust fbo Lawrence Ray Roth IRA	Defrauded Investor	x4838	Amended by Stipulation	100,000.00	28,000.00	1,958.91	2.0%	26,041.00	[2][3]
Lawrence Valdivieso	Equity Trust Co. Cust fbo Lawrence Valdivieso IRA	Defrauded Investor	x4905	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
LC Mass Holdings, LLC	LC Mass Holdings, LLC	Defrauded Investor	x4803	NA	100,000.00	28,000.00	10,991.13	11.0%	17,009.00	
Lee Johnson	Lee Johnson Trust dtd 3/16/1990; Lee Johnson, Trustee	Defrauded Investor	x4734 | x5053 | x5126 | x5170 | x5207 | x5232 | x5253 | x5254 | x5255 | x5258 | x5260	Amended by Stipulation	1,350,000.00	378,000.00	236,822.95	17.5%	141,177.00	[2][3]
Lee Johnson	E*Trade Clearing Cust fbo Lee Johnson IRA | Equity Trust Co Cust fbo Lee Johnson IRA	Defrauded Investor	x4741 | x5077 | x5179 | x5229	Amended by Stipulation	146,300.00	40,964.00	28,489.12	19.5%	12,475.00	[2][3]
Lee Strawbridge	Equity Trust Co Cust fbo Donna Strawbridge Rollover IRA | TD Ameritrade Clearing Cust fbo Lee E Strawbridge Rollover IRA	Defrauded Investor	x3953 | x4519	NA	150,000.00	42,000.00	28,931.47	19.3%	13,069.00	
Leon Brown	Brown Revocable Trust dtd 3/18/2002; Leon Brown Trustee | TD Ameritrade Clearing fbo Brown Revocable Trust dtd 3/18/2002; Leon Brown Trustee	Defrauded Investor	x2902 | x2904 | x3298 | x3437 | x3523 | x4659 | x4852 | x5130	NA	1,323,185.16	370,491.84	45,534.63	3.4%	324,957.00	
Leon McKendrick	Leon and Jeanie McKendrick Family Trust dtd 12/12/13; Leon McKendrick, Trustee	Defrauded Investor	x4699	Amended by Stipulation	100,000.00	28,000.00	5,545.22	5.5%	22,455.00	[2][3]
Leonard and Alyce LaBua	Millennium Trust Co Cust fbo Leonard LaBua Marital Tr-Mass Expt Custody	Defrauded Investor	x4226 | x4702	NA	250,000.00	70,000.00	14,141.08	5.7%	55,859.00	
Leonard and Alyce LaBua	Millennium Trust Co Cust fbo Alyce LaBua Roth IRA	Defrauded Investor	x4224 | x4271 | x4718	NA	200,000.00	56,000.00	13,389.04	6.7%	42,611.00	
Leonard Brentt Living Trust DTD 8/26/2014	Leonard Brentt Living Trust DTD 8/26/2014 Custodial AGENCY	Defrauded Investor	x086	NA	74,500.00	20,860.00	13,323.26	17.9%	7,537.00	
LeRoy F Foster	LeRoy F Foster Self Directed IRA	Defrauded Investor	x1795	NA	109,000.00	30,520.00	11,236.80	10.3%	19,283.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Les and Jenifer Whisler	Whisler Investments, LLC	Defrauded Investor	x3725 | x3726	409,041.10	400,000.00	112,000.00	72,375.29	18.1%	39,625.00	
Lesley Hildebrand McTaggart	Millennium Trust Co Cust fbo Lesley Hildebrand McTaggart	Defrauded Investor	x4331 | x4707	NA	150,000.00	42,000.00	8,327.40	5.6%	33,673.00	
Leslie A Holzmann Living Trust dated January 16, 2014	Leslie A Holzmann Living Trust dated January 16, 2014 AGENCY	Defrauded Investor	x9716	NA	40,000.00	11,200.00	8,339.18	20.8%	2,861.00	
Leslie and Nina Howatt	IRA Services Trust Co Cust fbo Leslie J Howatt IRA | Leslie & Nina Howatt	Defrauded Investor	x2145 | x3354	NA	306,859.66	85,920.70	165,208.65	53.8%	0.00	[1]
Leslie Ferrone	Leslie Ferrone Self Directed IRA	Defrauded Investor	x0193	NA	100,000.00	28,000.00	5,589.05	5.6%	22,411.00	[4]
Leslie G Bond Trust	Leslie G Bond Trust Custodial AGENCY	Defrauded Investor	x934	NA	80,400.00	22,512.00	12,225.67	15.2%	10,286.00	
Leslie Levinson	Leslie Levinson Self Directed IRA	Defrauded Investor	x3703	NA	50,000.00	14,000.00	4,794.52	9.6%	9,205.00	
Leslie M Boehm | Darnell L Boehm & Leslie M Boehm | Darnell L Boehm & Leslie M Boehm	Darnell and Leslie Boehm JTWROS Custodial AGENCY | Frances H Mosher and Leslie M Boehm JTWROS Custodial AGENCY | Leslie and Darnell Boehm JTWROS Custodial AGENCY	Defrauded Investor	x826 | x829 | x835	NA	250,000.00	70,000.00	76,825.34	30.7%	0.00	[1]
Leslie Milstein	Millennium Trust Co Cust fbo Leslie Milstein Roth IRA | TD Ameritrade Clearing Cust fbo Jerrold M Milstein Rollover IRA	Defrauded Investor	x3307 | x4199 | x4880	NA	300,000.00	84,000.00	39,720.53	13.2%	44,279.00	
Leslye Kress	Leslye Stone Kress	Defrauded Investor	x4575	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	[3]
Lester and Janice Tong	Millennium Trust Co Cust fbo Tong Family Trust u/a 3/23/1995; Lester and Janice Tong, TTEE	Defrauded Investor	x3670 | x4418 | x4436	NA	300,000.00	84,000.00	40,446.65	13.5%	43,553.00	[3]
Li Deng	Li Deng Custodial AGENCY	Defrauded Investor	x2915	NA	744,300.00	208,404.00	45,543.87	6.1%	162,860.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Liam and Claudia Corballis	Liam and Claudia Corballis JTWROS	Defrauded Investor	x4401	NA	50,000.00	14,000.00	3,993.14	8.0%	10,007.00	
Lian Shao	Lian Shao Custodial AGENCY	Defrauded Investor	x1589	NA	1,082,600.00	303,128.00	133,872.30	12.4%	169,256.00	[4]
Lieu Vuong	Lieu Vuong	Defrauded Investor	x3235	NA	210,231.03	58,864.69	0.00	0.0%	58,865.00	
Lilibeth Hale	Lilibeth Hale Self Directed IRA	Defrauded Investor	x7308	NA	200,000.00	56,000.00	109.59	0.1%	55,890.00	[4]
Linda C Mack	Linda C Mack Self Directed IRA	Defrauded Investor	x6803	NA	156,200.00	43,736.00	25,684.87	16.4%	18,051.00	
Linda Caponegro	Millennium Trust Co. Cust fbo Linda Caponegro	Defrauded Investor	x3849	NA	200,000.00	56,000.00	24,547.89	12.3%	31,452.00	
Linda D Wall	Linda D Wall Custodial AGENCY	Defrauded Investor	x5832	NA	307,000.00	85,960.00	51,673.39	16.8%	34,287.00	[4]
Linda Gilson	Linda Gilson Self Directed IRA	Defrauded Investor	x3931	NA	325,200.00	91,056.00	10,529.43	3.2%	80,527.00	[4]
Linda Jackson Rankin	Millennium Trust Co Cust fbo Linda Jackson Rankin Roth IRA	Defrauded Investor	x3526	NA	100,000.00	28,000.00	9,500.00	9.5%	18,500.00	
Linda K Owen	Linda K Owen IRA	Defrauded Investor	x8316	NA	50,000.00	14,000.00	4,520.55	9.0%	9,479.00	
Linda Roth	ETC Cust fbo Linda Michelle Roth | Equity Trust Co Cust fbo Linda Michelle Roth IRA	Defrauded Investor	x4064 | x4145	NA	375,000.00	105,000.00	44,871.88	12.0%	60,128.00	
Ling So	Millennium Trust Co Cust fbo Ling So Roth IRA | TD Ameritrade Clearing Cust fbo Ling So Rollover IRA	Defrauded Investor	x3783 | x3784 | x3785 | x3786	NA	320,000.00	89,600.00	124,721.13	39.0%	0.00	[1][3]
Lisa Costello	Millennium Trust Co Cust fbo Lisa Costello Roth IRA	Defrauded Investor	x4780 | x4787	NA	50,000.00	14,000.00	9,315.11	18.6%	4,685.00	
Lisa Kay Anderson	Lisa Kay Anderson Trust dtd 3/12/2012	Defrauded Investor	x3284	NA	100,000.00	28,000.00	15,910.94	15.9%	12,089.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Lisa Mashigian	Lisa Mashigian Self Directed IRA	Defrauded Investor	x6980	NA	135,300.00	37,884.00	9,118.85	6.7%	28,765.00	
Littlejohn Trust U/A 04/27/1995	Littlejohn Trust U/A 04/27/1995 Custodial AGENCY	Defrauded Investor	x4044	NA	100,000.00	28,000.00	410.96	0.4%	27,589.00	
Lloyd Kaplan	Equity Trust Co Cust fbo Lloyd Kaplan IRA | Lloyd Kaplan	Defrauded Investor	x3264 | x3900 | x4088	NA	325,000.00	91,000.00	134,901.40	41.5%	0.00	[1]
Lloyd Warman	Lloyd A Warman Trust u/a 11/6/2003	Defrauded Investor	x3045	NA	250,000.00	70,000.00	48,219.19	19.3%	21,781.00	
Loa Kay Welles Living Trust	Loa Kay Welles Living Trust AGENCY	Defrauded Investor	x6535	NA	65,000.00	18,200.00	6,517.81	10.0%	11,682.00	
Lonnie and Kristine Millett	Millennium Trust Co Cust fbo Lonnie and Kristine Millett JTWROS	Defrauded Investor	x4661	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Lora Stucky	Stucky Trust B dtd 3/25/1996; Lora Stucky, Trustee	Defrauded Investor	x3954 | x4076	NA	164,000.00	45,920.00	13,992.28	8.5%	31,928.00	
Lora Stucky	Stucky Trust C u/a 3/25/1996; Lora Stucky, trustee	Defrauded Investor	x3961	NA	38,000.00	10,640.00	4,977.46	13.1%	5,663.00	
Loren Charlston	Millennium Trust Co Cust fbo Loren Charlston Roth IRA	Defrauded Investor	x4164	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Loren Lindo	Millennium Trust Co. LLC Cust fbo Loren W. Lindo Roth IRA	Defrauded Investor	x3895	NA	103,300.47	28,924.13	0.00	0.0%	28,924.00	
Loren Lindo	Lindo Family Living Trust u/a 3/14/12; Loren and Teresa Lindo, Trustees	Defrauded Investor	x4134	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Loretta Hanten	Loretta Hanten Self Directed IRA	Defrauded Investor	x7339	NA	54,000.00	15,120.00	9,652.50	17.9%	5,468.00	
Loretta Surber	Millennium Trust Co. Cust fbo Loretta Surber Roth IRA	Defrauded Investor	x4016	NA	100,000.00	28,000.00	18,274.05	18.3%	9,726.00	[3]
Lorraine Akande	Lorraine Akande Self Directed IRA ABO Suzanne F Thomas	Defrauded Investor	x5237	NA	5,000.00	1,400.00	1,105.70	22.1%	294.00	
Lorrelle M Klinger & Ross R Klinger	Ross and Lorrelle Klinger JTWROS Custodial Agency	Defrauded Investor	x0588	NA	599,600.00	167,888.00	53,017.79	8.8%	114,870.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Louis and Lyn Matis	Louis A. Matis Revocable Trust UAD 9/20/2002; Lyn and Louis Matis, Trustees	Defrauded Investor	x4614	NA	400,000.00	112,000.00	23,671.20	5.9%	88,329.00	
Louis and Pauline Rupp	Louis and Pauline Rupp Revocable Trust u/a dtd 5/13/1999; Louis and Pauline Rupp, Trustees	Defrauded Investor	x4788	NA	125,000.00	35,000.00	3,767.13	3.0%	31,233.00	
Louis Appignani	Louis J Appignani	Defrauded Investor	x4645	NA	2,000,000.00	560,000.00	143,342.47	7.2%	416,658.00	[3]
Louis Feola	Millennium Trust Co Cust fbo Louis Feola IRA	Defrauded Investor	x4870	NA	200,000.00	56,000.00	2,542.46	1.3%	53,458.00	
Louise Stanger	Louise Stanger	Defrauded Investor	x4817	NA	240,000.00	67,200.00	36,829.48	15.3%	30,371.00	
Lovena Chaput	Lovena Chaput	Defrauded Investor	x3378	NA	200,000.00	56,000.00	33,030.11	16.5%	22,970.00	
Lu Ting Zheng	Equity Trust Co dba Sterling Trust Cust fbo Lu Ting Zheng SEP IRA | Lu Ting Zheng	Defrauded Investor	x3366 | x3381	NA	302,000.00	84,560.00	52,947.41	17.5%	31,613.00	
Luis Gutierrez	Millennium Trust Co LLC Cust fbo Luis Gutierrez	Defrauded Investor	x3795 | x3796	NA	200,000.00	56,000.00	25,523.23	12.8%	30,477.00	[3]
Luiz Felipe Poli	Millennium Trust Co Cust fbo Luiz F Poli IRA	Defrauded Investor	x4594 | x5387	NA	185,000.00	51,800.00	4,459.96	2.4%	47,340.00	
Luke Hoogeboom	Luke Hoogeboom IRA	Defrauded Investor	x9776	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Luke Tubergen	Luke Tubergen	Defrauded Investor	x3611 | x4288	Amended by Stipulation	316,808.79	88,706.46	0.00	0.0%	88,706.00	[2][3]
Lynn G Chiapella	Millennium Trust Co Cust fbo Lynn G Chiapella IRA	Defrauded Investor	x4072	NA	100,000.00	28,000.00	14,580.79	14.6%	13,419.00	[3]
Lynn K Wiegers	Lynn K Wiegers Self Directed IRA	Defrauded Investor	x6602	NA	39,600.00	11,088.00	7,066.74	17.8%	4,021.00	
Mackie D McAllister	Mackie D McAllister IRA	Defrauded Investor	x6888	NA	30,000.00	8,400.00	1,619.17	5.4%	6,781.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Mahana Investments LLC	Mahana Investments, LLC	Defrauded Investor	x4498	NA	240,000.00	67,200.00	20,949.03	8.7%	46,251.00	
Majid Majidian	Millennium Trust Co. Cust fbo Majid Majidian IRA	Defrauded Investor	x4908	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Malloy & Co.	Malloy & Co.	Defrauded Investor	x3174 | x4524 | x4724	2,000,000.00	1,967,160.00	550,804.80	287,144.81	14.6%	263,660.00	
Mani and Nazanin Rahnama	Equity Trust Co Cust fbo Mani Rahnama IRA	Defrauded Investor	x3157	NA	105,391.19	29,509.53	0.00	0.0%	29,510.00	[3]
Mani and Nazanin Rahnama	Nazanin Rahnama	Defrauded Investor	x4833	NA	500,000.00	140,000.00	0.00	0.0%	140,000.00	[3]
Manuel Pedroso	Millennium Trust Co Cust fbo Manuel Pedroso Roth IRA	Defrauded Investor	x4182	NA	100,000.00	28,000.00	11,221.88	11.2%	16,778.00	
Marc Reynolds	Millennium Trust Co Cust fbo Marc Reynolds Roth IRA	Defrauded Investor	x4444	NA	100,000.00	28,000.00	4,765.12	4.8%	23,235.00	
Marcel and Patricia Cohen-Hadria	Cohen-Hadria Revocable Living Trust dtd 12/9/1991; Marcel Cohen-Hadria and Patricia Cohen-Hadria, trustees	Defrauded Investor	x3643 | x3677	NA	210,353.22	58,898.90	119,061.82	56.6%	0.00	[1]
Marcel and Patricia Cohen-Hadria	Equity Trust Co Cust fbo Marcel Cohen-Hadria	Defrauded Investor	x3657 | x3663 | x3664 | x4744	NA	483,309.54	135,326.67	4,644.11	1.0%	130,683.00	
Marcia Bean	Millennium Trust Co Cust fbo Marcia C. Bean Roth IRA	Defrauded Investor	x3088	NA	168,896.21	47,290.94	0.00	0.0%	47,291.00	
Marcia D. Moore	Marcia D. Moore SEP IRA	Defrauded Investor	x9100	NA	35,000.00	9,800.00	4,321.73	12.3%	5,478.00	
Marcia Tripp	Marcia K. Tripp	Defrauded Investor	x4103 | x4104 | x4105 | x4106	NA	500,000.00	140,000.00	67,760.34	13.6%	72,240.00	
Marcus R Franklin Revocable Trust of 2011	Marcus R Franklin Revocable Trust Custodial AGENCY	Defrauded Investor	x2425	NA	205,000.00	57,400.00	36,661.30	17.9%	20,739.00	
Margaret S Black Trust dtd 6/30/2000	Millennium Trust Co Cust fbo Margaret S Black Trust dtd 6/30/2000; Margaret Black, Trustee	Defrauded Investor	x4240 | x4535 | x4647	NA	150,000.00	42,000.00	10,882.21	7.3%	31,118.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Margarete Talarico	Margarete Talarico Self Directed IRA	Defrauded Investor	x4130	NA	50,000.00	14,000.00	3,753.42	7.5%	10,247.00	
Margot A Tschantz	Margot A Tschantz Self Directed SEP IRA	Defrauded Investor	x5826	NA	208,400.00	58,352.00	25,938.82	12.4%	32,413.00	
Maria D Bustamante & Ricardo Bustamante	Maria D and Ricardo Bustamante JTWROS Custodial AGENCY	Defrauded Investor	x128	NA	40,000.00	11,200.00	1,928.77	4.8%	9,271.00	
Maria Gabriela Parente	Millennium Trust Co Cust fbo The M. Gabriela Parente Family Trust dtd 6/14/2001; M. Gabriela Parente, Trustee	Defrauded Investor	x4393 | x5353	NA	120,000.00	33,600.00	24,162.74	20.1%	9,437.00	[4]
Marian Lea Mason	Marian Lea Mason Custodial AGENCY	Defrauded Investor	x6983	NA	25,000.00	7,000.00	294.52	1.2%	6,705.00	
Marie F Harrison	Marie F Harrison TOD Michael A Harrison Custodial AGENCY	Defrauded Investor	x7378	NA	217,300.00	60,844.00	12,223.85	5.6%	48,620.00	
Marigold's Matters LLC	Marigold's Matters LLC AGENCY	Defrauded Investor	x6926	NA	64,184.76	17,971.73	10,607.59	16.5%	7,364.00	
Mario P Manfredonia	Equity Trust Co Cust fbo Mario P Manfredonia	Defrauded Investor	x3151 | x3285	NA	200,000.00	56,000.00	35,208.25	17.6%	20,792.00	
Marion D Hayes	Marion D Hayes IRA	Defrauded Investor	x7541	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Marjorie J Shaw Estate	Marjorie Jean Shaw Estate, Randy David Shaw Executor	Defrauded Investor	x3916 | x4849 | x5251	NA	350,000.00	98,000.00	65,917.33	18.8%	32,083.00	
Mark A Handlin	Mark A Handlin SIMPLE IRA	Defrauded Investor	x7337	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Mark A Kovacs | Christine Kovacs & Mark A Kovacs	Mark A Kovacs SEP IRA | Mark A. and Christine Kovacs JTWROS AGENCY	Defrauded Investor	x1254 | x1257	NA	59,000.00	16,520.00	7,428.50	12.6%	9,092.00	
Mark A Long	Mark Long Self Directed IRA	Defrauded Investor	x4242	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Mark and Dorrie Eaton	Millennium Trust Co Cust fbo Mark and Dorrie Eaton JTWROS	Defrauded Investor	x4274 | x4291 | x4332 | x4731	NA	450,000.00	126,000.00	29,282.15	6.5%	96,718.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Mark and Kari Kringen	Mark and Kari Kringen	Defrauded Investor	x4710	NA	250,000.00	70,000.00	0.00	0.0%	70,000.00	
Mark and Sarah Hunt	The Hunt Family Trust dtd 7/1/2015; Mark and Sarah Hunt, Trustees	Defrauded Investor	x4806	NA	400,000.00	112,000.00	61,382.56	15.3%	50,617.00	
Mark Benson	Mark A Benson Living Trust dtd 12/21/1993; Mark A Benson, Trustee	Defrauded Investor	x3699	NA	500,000.00	140,000.00	87,246.56	17.4%	52,753.00	
Mark Cowan	Equity Trust Co dba Sterling Trust Cust fbo Mark D Cowan IRA	Defrauded Investor	x5172	NA	100,000.00	28,000.00	22,587.43	22.6%	5,413.00	
Mark Cummings-Hill	Millennium Trust Co Cust fbo Mark Cummings-Hill Roth IRA	Defrauded Investor	x4757	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Mark F Levy	Mark F. Levy | Millennium Trust Co Cust fbo Mark F Levy Roth IRA	Defrauded Investor	x3892 | x4850 | x5250	NA	200,000.00	56,000.00	37,501.64	18.8%	18,498.00	
Mark G Johnson	Mark G Johnson | Millennium Trust Co Cust fbo Mark G Johnson Roth IRA	Defrauded Investor	x2863 | x3322	NA	184,000.00	51,520.00	35,489.37	19.3%	16,031.00	
Mark Hardt	Kingdom Trust Co Cust fbo Mark Hardt Rollover IRA	Defrauded Investor	x3562	NA	150,000.00	42,000.00	23,671.30	15.8%	18,329.00	
Mark J and Robyn L Drever	The Drever 2001 Revocable Trust dtd 12/14/2001; Mark John Drever and Robyn L Drever, TTEEs	Defrauded Investor	x3278 | x3279 | x3584	NA	375,000.00	105,000.00	180,791.08	48.2%	0.00	[1]
Mark J Rowson	Equity Trust Co Cust fbo Mark J Rowson IRA	Defrauded Investor	x2329 | x3930 | x3931 | x5026	NA	400,000.00	112,000.00	73,436.69	18.4%	38,563.00	
Mark Kaminski	Mark Kaminski Self Directed ABO Adalbert Kaminski IRA	Defrauded Investor	x9244	NA	224,600.00	62,888.00	2,645.97	1.2%	60,242.00	
Mark LeClair	Mark LeClair Self Directed IRA	Defrauded Investor	x3445	NA	48,800.00	13,664.00	26.74	0.1%	13,637.00	[4]
Mark Linsky	Equity Trust Co Cust fbo Mark Linsky IRA	Defrauded Investor	x3261	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Mark Luther	Mark Luther Custodial AGENCY	Defrauded Investor	x6579	NA	50,000.00	14,000.00	8,395.21	16.8%	5,605.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Mark S Wolter and Nga T. Le	Millennium Trust Co Cust fbo Mark Wolter IRA | Millennium Trust Co Cust fbo Mark Wolter Rollover IRA	Defrauded Investor	x3185 | x3519 | x5247	NA	310,000.00	86,800.00	58,624.10	18.9%	28,176.00	
Mark S Wolter and Nga T. Le	Millennium Trust Cust Co fbo Nga T. Le IRA	Defrauded Investor	x5246	NA	50,000.00	14,000.00	9,218.84	18.4%	4,781.00	
Mark W Kells	Mark W. Kells HSA	Defrauded Investor	x9645	NA	5,000.00	1,400.00	1,038.09	20.8%	362.00	
Marla Hunt	Marla Hunt Custodial AGENCY	Defrauded Investor	x0692	NA	50,000.00	14,000.00	3,178.08	6.4%	10,822.00	
Mary A Labesky	Mary A Labesky Self Directed IRA	Defrauded Investor	x3013	NA	25,000.00	7,000.00	5,212.00	20.8%	1,788.00	
Mary Ann Pitzner | Mary Ann Pitzner	Mary Ann Pitzner Roth IRA | Mary Ann Pitzner Self Directed IRA	Defrauded Investor	x9421 | x9422	NA	90,608.64	25,370.42	13,107.09	14.5%	12,263.00	
Mary Catherine Fling	Millennium Trust Co Cust fbo Mary Catherine Fling Rollover IRA | TD Ameritrade Clearing Cust fbo Mary Catherine Fling Rollover IRA	Defrauded Investor	x3621 | x3622 | x3673 | x4844	NA	256,668.42	71,867.16	0.00	0.0%	71,867.00	
Mary Christine Farris-Kipp	Christine Kipp Realty Inc Defined Benefit Plan and Trust; Mary Christine Farris-Kipp, Trustee	Defrauded Investor	x3497	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Mary Nicholson	Mary Nicholson Self Directed IRA	Defrauded Investor	x1517	NA	300,000.00	84,000.00	15,287.67	5.1%	68,712.00	[4]
Mary Sau-Wan Cheung	Mary Sau-Wan Cheung Revocable Trust dtd 5/16/2006; Mary Sau-Wan Cheung, Trustee	Defrauded Investor	x4476	NA	100,000.00	28,000.00	8,021.89	8.0%	19,978.00	[3]
Mary T Peterson Revocable Trust	Mary T Peterson Revocable Trust Custodial AGENCY	Defrauded Investor	x9136	NA	300,000.00	84,000.00	19,068.48	6.4%	64,932.00	[4]
MaryRose Schall	Millennium Trust Cust Co fbo MaryRose Schall IRA	Defrauded Investor	x4499	NA	100,000.00	28,000.00	6,769.85	6.8%	21,230.00	
Masaru Shinohara	Millennium Trust Co Cust fbo Masaru Shinohara Roth IRA	Defrauded Investor	x4123	NA	117,000.00	32,760.00	17,598.07	15.0%	15,162.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Masaru Shinohara	Millennium Trust Co Cust fbo the Masaru Shinohara Revocable Living Trust dtd 5/10/2011; Masaru Shinohara, Trustee	Defrauded Investor	x4116 | x4117 | x4118	NA	425,000.00	119,000.00	59,657.60	14.0%	59,342.00	[3]
Matthew and Sarah MacDonald	Matthew and Sarah MacDonald	Defrauded Investor	x4244	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Matthew Bennett | Matthew Bennett | Matthew T Bennett	IBAT Cust fbo Matthew Bennett Self Directed IRA | IBAT Cust fbo Matthew T Bennett ABO Betty T Bennett IRA | Matthew Bennett ABO Betty T Bennett Self Directed IRA | Matthew Bennett Self Directed IRA | TD Ameritrade Clearing Cust fbo Matthew Bennett IRA | TD Ameritrade Clearing Cust fbo Matthew T Bennett Benef IRA Betty T Bennett	Defrauded Investor	x817 | x818 | xNYGN | x2807 | x3550 | x4336 | x4337	NA	641,707.77	179,678.18	243,201.94	37.9%	0.00	[1][3]
Maureen A Wimbiscus Trust	Maureen A Wimbiscus Trust Custodial AGENCY	Defrauded Investor	x6778	NA	50,000.00	14,000.00	0.00	0.0%	14,000.00	[4]
Mauro Fraga & Gisele Lima	Mauro Fraga and Gisele Lima JTWROS Custodial AGENCY	Defrauded Investor	x2002	NA	153,500.00	42,980.00	15,264.10	9.9%	27,716.00	
Max A Herde	Max Herde Custodial AGENCY	Defrauded Investor	x8753	NA	507,000.00	141,960.00	29,061.65	5.7%	112,898.00	[4]
Maximilian B Roessel Trust	Maximilian B Roessel Trust for Barbara Yanari U/A 3/30/1982	Defrauded Investor	x3636	NA	85,000.00	23,800.00	17,720.75	20.8%	6,079.00	
Maxine Clark Maxine Clark Jones Trust	Maxine C. Jones Trust AGENCY	Defrauded Investor	x8040	NA	10,000.00	2,800.00	2,084.78	20.8%	715.00	
Maxis Investment Management Inc.	Maxis Insurance Co. LTD	Defrauded Investor	x4791	Amended by Stipulation	200,000.00	56,000.00	0.00	0.0%	56,000.00	[2][3]
Maxwell Dworkin	Maxwell Dworkin	Defrauded Investor	x4807	NA	75,000.00	21,000.00	9,260.12	12.3%	11,740.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Mayela Mercedes Bragg	Mayela Mercedes Bragg Trust fbo Harold V. Bragg Family Trust dtd 12/10/2004; Mayela Mercedes Bragg, Trustee	Defrauded Investor	x4406	NA	270,000.00	75,600.00	24,263.00	9.0%	51,337.00	
Mechele Limbaugh	Mechele Limbaugh TOD Tony D Limbaugh Jr Custodial AGENCY	Defrauded Investor	x3774	NA	212,500.00	59,500.00	16,729.46	7.9%	42,771.00	[4]
Melanie T Robinson	Melanie T Robinson Self Directed IRA	Defrauded Investor	x8568	NA	35,000.00	9,800.00	3,509.58	10.0%	6,290.00	
Melinda T Way	Melinda T Way Self Directed Roth IRA	Defrauded Investor	x5992	NA	123,600.00	34,608.00	19,881.28	16.1%	14,727.00	
Melissa G. Bernhardt	Millennium Trust Co Cust fbo Melissa Bernhardt IRA	Defrauded Investor	x4750	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Mercedes A Thompson	Mercedes A Thompson Self Directed IRA	Defrauded Investor	x4796	NA	99,500.00	27,860.00	22,996.75	23.1%	4,863.00	
Mi Suk Yi-Chon	Mi Suk Yi-Chon Custodial AGENCY	Defrauded Investor	x4302	175,165.00	150,000.00	42,000.00	0.00	0.0%	42,000.00	
Michael A Klawitter	Michael A. Klawitter Custodial AGENCY	Defrauded Investor	x9111	NA	25,000.00	7,000.00	1,020.55	4.1%	5,979.00	
Michael A Smith	IRA Services Trust Co Cust fbo Michael A Smith IRA	Defrauded Investor	x5094	Not Stated	100,000.00	28,000.00	22,587.43	22.6%	5,413.00	
Michael and Cheryl Swinehart	Michael & Cheryl Swinehart Comm Prop	Defrauded Investor	x3211 | x3212	NA	221,275.49	61,957.14	0.00	0.0%	61,957.00	
Michael and Diane Paulik	Millennium Trust Co Cust fbo Michael Myron Paulik Roth IRA	Defrauded Investor	x3225 | x3894	NA	183,615.88	51,412.45	0.00	0.0%	51,412.00	
Michael and Diane Paulik	Paulik Revocable Trust dtd 3/1/1999	Defrauded Investor	x2308 | x3102	NA	167,915.70	47,016.40	0.00	0.0%	47,016.00	
Michael and Florica Domnitei	Michael and Florica Domnitei JTWROS	Defrauded Investor	x2736	NA	107,302.37	30,044.66	0.00	0.0%	30,045.00	
Michael and Heather Raschko	Millennium Trust Co Cust fbo Michael and Heather Raschko JTWROS	Defrauded Investor	x4175	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Michael and Jane Smolens	Michael Smolens and Jane L. Smolens, Trustees of the Smolens Trust of 1987	Defrauded Investor	x2862 | x3044	NA	410,000.00	114,800.00	79,079.45	19.3%	35,721.00	
Michael and Julie Calligaro	Calligaro Family Revocable Trust u/a 2/15/15; Michael P and Julie M Calligaro Trustees	Defrauded Investor	x4901 | x4902	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Michael and Karen Burbidge	A. Michael and Karen Burbidge JTWROS	Defrauded Investor	x4457	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Michael and Kerry Weaver	Michael and Kerry Weaver	Defrauded Investor	x2350 | x2778 | x5037 | x5109	NA	500,000.00	140,000.00	96,587.24	19.3%	43,413.00	
Michael and Marita Ashmore	Michael and Marita Ashmore	Defrauded Investor	x4919	NA	500,000.00	140,000.00	0.00	0.0%	140,000.00	
Michael and Michelle Paulik	Michael D. and Michelle R. Paulik JTTEN	Defrauded Investor	x4377	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Michael and Paulette MacDonald	MacDonald Family Trust dtd 2/20/2009; Michael D. MacDonald and Paulette T. MacDonald Co-Trustees	Defrauded Investor	x052C	NA	500,000.00	140,000.00	0.00	0.0%	140,000.00	
Michael and Teri Zuffinetti	Michael J. Zuffinetti and Teri Dea Zuffinetti	Defrauded Investor	x3909 | x4091 | x4396	Amended by Stipulation	1,128,374.41	315,944.83	365,614.09	32.4%	0.00	[1][2][3]
Michael and Tina Thomas	Michael D. and Tina L Thomas	Defrauded Investor	x3973	NA	681,755.62	190,891.57	0.00	0.0%	190,892.00	
Michael and Wen Chi Thomas	Millennium Turst Co Cust fbo Thomas Family Trust u/a 12/16/2009; Michael Thomas and Wen Chi Thomas, Trustees	Defrauded Investor	x3962	NA	300,000.00	84,000.00	42,082.22	14.0%	41,918.00	[3]
Michael Crowell	Michael Crowell Self Directed IRA	Defrauded Investor	x1085	NA	100,000.00	28,000.00	17,883.55	17.9%	10,116.00	
Michael D Norris	Michael D Norris Self Directed IRA	Defrauded Investor	x2183	NA	32,000.00	8,960.00	1,972.60	6.2%	6,987.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Michael DeSimone	Michael De Simone 2012 Revocable Trust dtd 1/5/2012; Michael DeSimone, TTEE	Defrauded Investor	x5175	NA	100,000.00	28,000.00	18,444.30	18.4%	9,556.00	
Michael E Fredrick	Michael E Fredrick Self Directed IRA	Defrauded Investor	x2411	NA	18,500.00	5,180.00	187.53	1.0%	4,992.00	
Michael E Fredrick Trust UA March 16, 2000	Michael E Fredrick Trust UA March 16, 2000 Custodial AGENCY	Defrauded Investor	x2410	NA	116,400.00	32,592.00	12,524.72	10.8%	20,067.00	
Michael E Hanson	Millennium Trust Co Cust fbo Michael E. Hanson Roth IRA	Defrauded Investor	x4050	NA	55,000.00	15,400.00	0.00	0.0%	15,400.00	
Michael G and Lauralee Quinn	Michael G & Lauralee Quinn Trust of 2009 U/A 2/17/2010; Michael G and Lauralee Quinn, Trustees | TD Ameritrade Clearing fbo Michael G & Lauralee Quinn Trust of 2009 U/A 2/17/2010; Michael G and Lauralee Quinn, Trustees	Defrauded Investor	x2389 | x2512 | x3226 | x3479	NA	300,000.00	84,000.00	96,401.70	32.1%	0.00	[1]
Michael Gluhanich	Michael D. Gluhanich | The Michael D. Gluhanich Trust dtd 3/15/1995; Michael and Bonita Gluhanich, Trustees	Defrauded Investor	x3903 | x4173 | x4510	NA	254,035.50	71,129.94	0.00	0.0%	71,130.00	
Michael Harwell	Millennium Trust Co Cust fbo Michael H Harwell IRA	Defrauded Investor	x4142	NA	575,000.00	161,000.00	66,290.41	11.5%	94,710.00	
Michael J Alltucker	Millennium Trust Co fbo Michael J Alltucker Revocable Trust dtd 4/3/20107; Michael J Alltucker, Trustee	Defrauded Investor	x3985	NA	400,000.00	112,000.00	63,200.67	15.8%	48,799.00	
Michael J Arnold	Michael J Arnold Living Trust dtd 9/25/1989; Michael J Arnold TTEE	Defrauded Investor	x3058 | x3590	NA	275,000.00	77,000.00	48,631.43	17.7%	28,369.00	
Michael J Flanigan & Susan L Flanigan	Michael J and Susan L Flanigan JTWROS Custodial AGENCY, TOD Stacey Gurschke and Kelly Flanigan	Defrauded Investor	x1015	NA	80,500.00	22,540.00	12,673.16	15.7%	9,867.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Michael King BENE Traditional IRA	Millennium Trust Co Cust fbo Michael King BENE Traditional IRA	Defrauded Investor	x129A	NA	100,000.00	28,000.00	19,287.67	19.3%	8,712.00	
Michael Longyear	Emily Lui Irrevocable Trust dtd 1/3/2008; Michael Longyear Trustee	Defrauded Investor	x3109	NA	105,560.14	29,556.84	0.00	0.0%	29,557.00	
Michael McChesney	Michael Courts McChesney	Defrauded Investor	x5495 | x6008	1,928,221.47	2,000,000.00	560,000.00	446,030.45	22.3%	113,970.00	
Michael McDonald	Michael McDonald	Defrauded Investor	x3859	Amended by Stipulation	206,671.92	57,868.14	0.00	0.0%	57,868.00	[2][3][7]
Michael Mills	Millennium Trust Co LLC Cust fbo Michael H Mills	Defrauded Investor	x4143	NA	100,000.00	28,000.00	12,994.51	13.0%	15,005.00	
Michael Montoya	Equity Trust Co Cust fbo Michael Montoya IRA	Defrauded Investor	x4764	NA	100,000.00	28,000.00	3,284.94	3.3%	24,715.00	
Michael Morgan	Michael J Morgan | Millennium Trust Co fbo Michael Morgan IRA	Defrauded Investor	x2286 | x3257 | x3815	NA	300,000.00	84,000.00	41,028.00	13.7%	42,972.00	
Michael P Thompson	ETC Cust fbo Michael P Thompson Rollover IRA	Defrauded Investor	x3978	NA	200,000.00	56,000.00	28,054.76	14.0%	27,945.00	
Michael R. Abraham	Michael R. Abraham SEP IRA	Defrauded Investor	x8	NA	40,000.00	11,200.00	3,277.88	8.2%	7,922.00	
Michael Rappleyea	Michael Rappleyea Self Directed IRA	Defrauded Investor	x6604	NA	25,000.00	7,000.00	1,541.10	6.2%	5,459.00	
Michael Robison | Michael Robison	Michael Robison Custodial AGENCY | Michael Robison Self Directed IRA	Defrauded Investor	x8577 | x8578	NA	204,300.00	57,204.00	21,906.99	10.7%	35,297.00	
Michael S Kirschner	Michael S Kirschner Self Directed IRA	Defrauded Investor	x0495	NA	80,800.00	22,624.00	12,786.13	15.8%	9,838.00	
Michael S. Woods	Michael S. Woods SEP IRA	Defrauded Investor	x9103	NA	15,000.00	4,200.00	3,127.20	20.8%	1,073.00	
Michael Schum	Equity Trust Co Cust fbo Michael Schum IRA	Defrauded Investor	x4830	NA	100,000.00	28,000.00	2,742.47	2.7%	25,258.00	
Michael Semprini	Equity Trust Co Cust fbo Michael Semprini Living Trust dtd 4/10/2008; Michael Semprini, Trustee	Defrauded Investor	x4663	Amended by Stipulation	150,000.00	42,000.00	0.00	0.0%	42,000.00	[2][3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Michael Stevenson	Millennium Trust Co Cust fbo Michael Stevenson IRA	Defrauded Investor	x4383 | x5354	NA	120,000.00	33,600.00	33,524.40	27.9%	76.00	[4]
Michael Temple	Millennium Trust Co Cust fbo Michael Temple Roth IRA	Defrauded Investor	x4823	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Michele Rae Gardner-Thompson	Equity Trust Co Cust fbo Michele Rae Gardner-Thompson IRA	Defrauded Investor	x4924	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Michelle (Foutch) Pommier	Equity Trust Cust fbo Michelle Y Pommier IRA	Defrauded Investor	x3779	NA	73,000.00	20,440.00	11,520.00	15.8%	8,920.00	[3]
Michiko Seibert	Rolf & Michiko Seibert 1991 Rev Trust; Rolf Seibert and Michiko Seibert, Trustees	Defrauded Investor	x2375 | x2505 | x3141	NA	500,000.00	140,000.00	96,438.34	19.3%	43,562.00	
Mick and Barbara McGrath	Millennium Trust Co. Cust fbo Mick and Barbara McGrath Family Trust dtd 5/8/2008; Mick and Barbara McGrath, Trustees	Defrauded Investor	x4900	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Miguel Elias	Miguel A. Elias, trustee of The Declaration of Trust of Miguel A. Elias dtd 10/8/1998	Defrauded Investor	x4284	Amended by Stipulation	150,000.00	42,000.00	15,221.93	10.1%	26,778.00	[2][3]
Mike and Evelyn Salvo	Millennium Trust Company LLC fbo Michael and Evelyn Salvo JTWROS	Defrauded Investor	x3631	NA	100,000.00	28,000.00	21,041.11	21.0%	6,959.00	
Mike and Julie Heinrich	Mike and Julie Heinrich	Defrauded Investor	x5014	117,527.37	110,041.83	30,811.71	20,296.35	18.4%	10,515.00	
Mike and Lori Butler	01 The Entrust Group Inc. fbo Lori Jean Butler IRA | The Entrust Group Inc fbo Lori J Butler IRA	Defrauded Investor	x4327 | x5161	NA	448,000.00	125,440.00	241,056.81	53.8%	0.00	[1]
Mike and Lori Butler	The Entrust Group Inc fbo Michael A. Butler IRA	Defrauded Investor	x2021 | x4326	NA	250,000.00	70,000.00	36,676.71	14.7%	33,323.00	
Miller Family Trust	Miller Family Trust: Sole and Separate Property of Dianne Miller 5/3/12 Custodial AGENCY	Defrauded Investor	x7636	NA	50,000.00	14,000.00	8,615.76	17.2%	5,384.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Milton D and Nicole Mandeville	Milton D and Nicole Mandeville | Milton D. Mandeville | Milton Dwight Mandeville	Defrauded Investor	x2708 | x3048 | x3860 | x4596	NA	400,000.00	112,000.00	61,550.82	15.4%	50,449.00	
Milton T. and Donna L. Buehner	Buehner Charitable Remainder Unitrust, Jana Arbow Trustee	Defrauded Investor	x2378	NA	200,000.00	56,000.00	45,589.08	22.8%	10,411.00	
Milton T. and Donna L. Buehner	Milton T Buehner & Donna L Buehner as Co-Trustees of the Buehner Revocable Trust U/T/A dtd 10/2/2012	Defrauded Investor	x2466 | x2717 | x2954 | x3290 | x4102 | x4712	NA	1,050,000.00	294,000.00	194,822.65	18.6%	99,177.00	
Minal G Mehta	Millennium Trust Co LLC Cust fbo Minal G Mehta Sep IRA | Minal G Mehta	Defrauded Investor	x3076 | x3338	NA	150,000.00	42,000.00	12,386.23	8.3%	29,614.00	
Minh Dieu Vu	Millennium Trust Co Cust fbo Minh Dieu Vu Roth IRA	Defrauded Investor	x4373 | x4374 | x4375	NA	150,000.00	42,000.00	15,143.88	10.1%	26,856.00	[3]
Minyoung and Shinyoung Lee	Minyoung & Shinyoung Lee JTWROS	Defrauded Investor	x2444 | x3459	51,053.08	160,000.00	44,800.00	132,794.21	83.0%	0.00	[1][7]
Mireya V Lund	Mireya V Lund Custodial AGENCY	Defrauded Investor	x6500	NA	60,000.00	16,800.00	2,449.31	4.1%	14,351.00	
Mitchell B Gurnett	Mitchell Brian Gurnett IRA	Defrauded Investor	x6991	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Mitchell Heimbach	Mitchell Heimbach Self Directed IRA ABO Laleh Ramsthel	Defrauded Investor	x8493	NA	96,867.00	27,122.76	2,998.90	3.1%	24,124.00	[4]
Mitra and Partha Datta Ray	Mitra & Partha Datta Ray	Defrauded Investor	x5234	NA	200,000.00	56,000.00	30,882.53	15.4%	25,117.00	
Mohan Harihara	Millennium Trust Co Cust fbo Mohan Harihara Rollover IRA	Defrauded Investor	x4114	NA	100,000.00	28,000.00	12,561.62	12.6%	15,438.00	[3]
Monahan Living Trust Richard J Monahan Jr TTEE and Jennifer O Monahan TTEE U/A/D 07 June 2013	Monahan Living Trust Richard J Monahan Jr TTEE and Jennifer O Monahan TTEE U/A/D 07 June 2013 Custodial AGENCY	Defrauded Investor	x8716	NA	50,000.00	14,000.00	0.00	0.0%	14,000.00	[4]
Monique Martens	Monique Martens	Defrauded Investor	x4858 | x4926 | x5177	NA	700,000.00	196,000.00	83,183.87	11.9%	112,816.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Morgan Wright	A. Morgan Wright | Millennium Trust Co Cust fbo Alfred Morgan Wright IRA | TD Ameritrade Clearing Cust fbo A. M. Wright IRA	Defrauded Investor	x3419 | x3521 | x3535 | x3844 | x3863 | x4543 | x4602 | x4603	NA	2,030,915.15	568,656.24	102,297.46	5.0%	466,359.00	
Morris Rosenberg	Millennium Trust Co Cust fbo Morris Rosenberg IRA | Morris Rosenberg and Margaret Schneider-Rosenberg	Defrauded Investor	x3361 | x4254	NA	1,500,000.00	420,000.00	170,783.54	11.4%	249,216.00	
Mridula Modi	Mridula Modi Self Directed IRA	Defrauded Investor	x8597	NA	100,000.00	28,000.00	3,863.02	3.9%	24,137.00	
Mroz Living Trust	Mroz Living Trust Custodial AGENCY	Defrauded Investor	x9256	NA	100,000.00	28,000.00	17,883.55	17.9%	10,116.00	
Muralidharan Bhoopathy & Amudha Sundaramurthy	Muralidharan Bhoopathy and Amudha Sundaramurthy JTWROS Custodial AGENCY	Defrauded Investor	x911	NA	134,400.00	37,632.00	0.00	0.0%	37,632.00	[4]
Myles and Lori Standish	Myles Standish and Lori Estes Standish JTWROS | TD Ameritrade Clearing Cust fbo Myles Standish and Lori Estes Standish JTWROS	Defrauded Investor	x4253 | x4585 | x4831	NA	1,500,000.00	420,000.00	565,630.15	37.7%	0.00	[1]
Myra Barcan	Millennium Trust Co Cust fbo Myra Barcan IRA	Defrauded Investor	x4063 | x4554	NA	200,000.00	56,000.00	17,824.62	8.9%	38,175.00	
Nagappan Kumarappan	Millennium Trust Co Cust fbo Nagappan Kumarappan Roth IRA	Defrauded Investor	x3696 | x3904	NA	505,378.52	141,505.99	43,534.20	8.6%	97,972.00	
Nahieli (Caldwell) Martinez Davis	Nahieli Caldwell	Defrauded Investor	x4809	NA	200,000.00	56,000.00	28,480.56	14.2%	27,519.00	
NAJU LLC, Attn: Judy Smith	NAJU LLC	Defrauded Investor	x4130	NA	200,000.00	56,000.00	26,630.15	13.3%	29,370.00	
Nancy A McFarland	Nancy A McFarland	Defrauded Investor	x2751 | x3494	NA	200,000.00	56,000.00	35,513.74	17.8%	20,486.00	
Nancy Honig & Ronald P. Honig	Ronald P Honig and Nancy Honig AGENCY JTWROS	Defrauded Investor	x9744	NA	15,000.00	4,200.00	3,127.20	20.8%	1,073.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Nancy Kuo	Millennium Trust Co Cust fbo Manna N Kuo Roth IRA	Defrauded Investor	x4014	NA	200,000.00	56,000.00	40,323.26	20.2%	15,677.00	[3]
Nancy L Gilbert and Rollin Corey Chew	Millennium Trust Co Cust fbo Rollin Corey Chew IRA	Defrauded Investor	x3312	NA	85,827.28	24,031.64	0.00	0.0%	24,032.00	
Nancy L Gilbert and Rollin Corey Chew	Chew Family Living Trust dtd 4/25/1997; Nancy Gilbert and Rollin Corey Chew, Trustees	Defrauded Investor	x3897	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Nancy L Gilbert and Rollin Corey Chew	Millennium Trust Co Cust fbo Nancy L Gilbert IRA	Defrauded Investor	x3293 | x3942	NA	331,961.50	92,949.22	0.00	0.0%	92,949.00	
Nancy R Thompson	Nancy R Thompson Self Directed IRA	Defrauded Investor	x4775	NA	10,500.00	2,940.00	1,877.75	17.9%	1,062.00	
Nancy Shawell	Millennium Trust Co Cust fbo Nancy C Shawell IRA | Nancy Shawell	Defrauded Investor	x2295 | x4157 | x5423	NA	661,070.65	185,099.78	86,424.72	13.1%	98,675.00	
NB 309 Investors LLC | JA 309 Investors LLC	JA 309 Investors, LLC | NB 309 Investors, LLC	Defrauded Investor	x3251 | x3379	Amended by Stipulation	2,000,000.00	560,000.00	400,767.05	20.0%	159,233.00	[2][3]
Neal and Kristine Sterchi	Neal and Kristine Sterchi	Defrauded Investor	x4648 | x4810	NA	300,000.00	84,000.00	28,565.33	9.5%	55,435.00	
Necitas Gressett	Millennium Trust Co. Cust fbo Necitas Gressett	Defrauded Investor	x4911 | x4912	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Neil and Theresa Rhein	Millennium Trust Co Cust fbo Neil Rhein IRA | Millennium Trust Co Cust fbo Neil and Theresa Rhein JTWROS	Defrauded Investor	x4276 | x4664	NA	150,000.00	42,000.00	10,143.80	6.8%	31,856.00	
Neil Kumar	Neil Kumar	Defrauded Investor	x4811	NA	50,000.00	14,000.00	5,495.60	11.0%	8,504.00	
Nellie Blanchard	Nellie Blanchard	Defrauded Investor	x2829 | x3217	NA	222,924.22	62,418.78	0.00	0.0%	62,419.00	
Nellie Blanchard	Millennium Trust Co. Cust fbo Nellie Blanchard IRA	Defrauded Investor	x5069	NA	100,000.00	28,000.00	18,437.69	18.4%	9,562.00	
Neoklis Kypreos	Kingdom Trust Company Cust fbo Neoklis Kypreos IRA	Defrauded Investor	x3648	NA	150,000.00	42,000.00	23,671.30	15.8%	18,329.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
NFS LLC/fbo KJP Capital Mgmt fbo Kenneth Peterson	Millennium Trust Co LLC Cust fbo Kenneth J. Peterson Sep IRA | NFS LLC/FMTC fbo KJP Capital Mgmt fbo Kenneth J Peterson	Defrauded Investor	x4335 | x5431	NA	477,100.00	133,588.00	46,614.27	9.8%	86,974.00	
Nicholas Matarazzo	Millennium Trust Cust fbo Nicholas Matarazzo IRA	Defrauded Investor	x3899	NA	200,000.00	56,000.00	24,547.89	12.3%	31,452.00	
Niclas Szoke	Niclas Szoke Self Directed IRA	Defrauded Investor	x4064	NA	50,000.00	14,000.00	1,739.73	3.5%	12,260.00	
Nicolas Nassar	Millennium Trust Co Cust fbo Nicolas Nassar Roth IRA	Defrauded Investor	x2338	NA	200,000.00	56,000.00	38,575.31	19.3%	17,425.00	
Nicolas Nassar	Enzo Group, Inc.	Defrauded Investor	x5148	NA	200,000.00	56,000.00	30,882.53	15.4%	25,117.00	
Nima Rahnama	Equity Trust Co. Cust fbo Nima Rahnama IRA	Defrauded Investor	x4899	NA	120,000.00	33,600.00	0.00	0.0%	33,600.00	[3]
Nora D Gustafson	Nora D Gustafson IRA	Defrauded Investor	x7012	NA	18,000.00	5,040.00	3,752.64	20.8%	1,287.00	
Norma Louise Pappas	Millennium Trust Co Cust fbo Norma S Pappas Trust u/a 7/12/1993; Norma, Nicholas and Derek Pappas,Trustees | TD Ameritrade Clearing fbo Norma S Pappas Trust u/a 7/12/1993; Norma Pappas and Nicholas Pappas and Derek Pappas, Trustees	Defrauded Investor	x3781 | x3782	NA	500,000.00	140,000.00	328,109.63	65.6%	0.00	[1]
Norma Rygh	Marvin A & Norma A Rygh Family Trust u/a 1/1/1991	Defrauded Investor	x4884	NA	100,000.00	28,000.00	1,178.09	1.2%	26,822.00	
Norman M Dean | Norman M Dean	Norman M Dean Roth IRA | Norman M. Dean IRA	Defrauded Investor	x2612 | x2613	NA	30,000.00	8,400.00	5,811.16	19.4%	2,589.00	
OL Group, LTD	OL Group, Ltd. - Granite Harbor Tactical Fund (GHTFX)	Defrauded Investor	x3528 | x3951	NA	5,000,000.00	1,400,000.00	1,924,000.04	38.5%	0.00	[1]
OL Group, LTD	OL Group, Ltd. - Granite Harbor Alternative Fund (GHAFX)	Defrauded Investor	x3531 | x3992 | x4089 | x4672	NA	6,000,000.00	1,680,000.00	2,268,657.45	37.8%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
OL Group, LTD	OL Group, Ltd. - IMS Capital	Defrauded Investor	x4713	NA	750,000.00	210,000.00	35,486.30	4.7%	174,514.00	
Omri Gazitt	Millennium Trust Co Cust fbo Omri Gazitt Roth IRA	Defrauded Investor	x3543	NA	150,000.00	42,000.00	28,931.47	19.3%	13,069.00	
OQMQ Family Partnership, LLC | Quick Revocable Trust DTD 11/9/2007	OQMQ Family Partnership, LLC Custodial AGENCY | Quick Revocable Trust DTD 11/9/2007 Custodial AGENCY	Defrauded Investor	x6626 | x5184	NA	90,000.00	25,200.00	16,103.83	17.9%	9,096.00	
Ori and Hanna Ben-Haim	Ori & Hanna Ben-Haim | Ori Ben-Haim	Defrauded Investor	x2821 | x3553 | x4513	NA	221,943.38	62,144.15	0.00	0.0%	62,144.00	
Ostrow Partnership Defined Benefit Pension Plan	Ostrow Partnership Defined Pension Plan Custodial AGENCY	Defrauded Investor	x7112	NA	205,400.00	57,512.00	35,827.96	17.4%	21,684.00	
Ovedia Cowling	Marital Trust Under the William S. Cowling II Trust dtd 10/20/1982, as amended; First Foundation Bank, TTEE	Defrauded Investor	x3356	NA	500,000.00	140,000.00	87,671.30	17.5%	52,329.00	
Owen G Reese Jr	Owen G Reese Jr Self Directed IRA	Defrauded Investor	x6699	NA	614,700.00	172,116.00	38,654.87	6.3%	133,461.00	[4]
Paige Heimbach	Paige Heimbach Self Directed IRA ABO Laleh Ramsthel	Defrauded Investor	x8494	NA	96,866.00	27,122.48	243.63	0.3%	26,879.00	[4]
Paige L Dantini & Ernest J Dantini Jr.	Ernest J. Dantini Jr. & Paige L Dantini JTWROS Custodial AGENCY	Defrauded Investor	x1827	NA	100,000.00	28,000.00	7,883.56	7.9%	20,116.00	[4]
Pak Ching and Betty Wong	Pak Ching Wong and Betty Wong Living Trust dtd 12/22/94; Pak Ching and Betty Wong, Trustees	Defrauded Investor	x4133	NA	100,000.00	28,000.00	14,657.59	14.7%	13,342.00	[3]
Pamela Anders	Pamela Anders IRA	Defrauded Investor	x271	NA	6,000.00	1,680.00	1,250.84	20.8%	429.00	
Pamela Graf	Pamela Graf Revocable Trust dtd 6/27/2006; Pamela Graf, Trustee	Defrauded Investor	x4882	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Pamela Lee	Pamela Lee	Defrauded Investor	x821A	NA	23,333.33	6,533.33	562.56	2.4%	5,971.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Pamela R Steinberg	Pamela R Steinberg Self Directed IRA	Defrauded Investor	x3339	NA	87,400.00	24,472.00	4,214.36	4.8%	20,258.00	
Pamela Sartori	Pamela C. Sartori ABO Douglas Cline IRA	Defrauded Investor	x0323	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Pamela Wong	Millennium Trust Co Cust fbo Pamela Wong IRA | Millennium Trust Co Cust fbo Pamela Wong Rollover IRA	Defrauded Investor	x4218 | x4514	NA	250,000.00	70,000.00	22,810.96	9.1%	47,189.00	
Partha Sarothi Kundu	Millennium Trust Co. Cust fbo Partha Sarothi Kundu	Defrauded Investor	x4826	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
Parthassarathy Raguram	Parthassarathy Raguram Self Directed IRA	Defrauded Investor	x6645	NA	574,500.00	160,860.00	0.00	0.0%	160,860.00	
Patricia A Hanley-Peterson	Millennium Trust Co Cust fbo Patricia Hanley-Peterson IRA	Defrauded Investor	x3147 | x3572	NA	504,978.69	141,394.03	0.00	0.0%	141,394.00	
Patricia Amelino	Equity Trust Co Cust fbo Patricia Amelino IRA	Defrauded Investor	x4763	NA	75,000.00	21,000.00	0.00	0.0%	21,000.00	
Patricia Benton	Patricia Benton Custodial AGENCY	Defrauded Investor	x827	NA	50,000.00	14,000.00	780.82	1.6%	13,219.00	
Patricia C Anderson | Patricia C Anderson	Patricia C Anderson Custodial AGENCY | Patricia C Anderson Self Directed IRA	Defrauded Investor	x286 | x287	NA	236,800.00	66,304.00	31,260.52	13.2%	35,043.00	
Patricia Fuetsch	Patricia A. Fuetsch Revocable Trust dtd 9/24/2010; Patricia Fuetsch, Trustee	Defrauded Investor	x4307	NA	100,000.00	28,000.00	11,145.20	11.1%	16,855.00	
Patricia Klink	Patricia Klink Self Directed IRA	Defrauded Investor	x0813	NA	220,600.00	61,768.00	14,021.70	6.4%	47,746.00	[4]
Patricia P Hauser	Patricia P Hauser Custodial AGENCY TOD Craig Hauser, Heather Prins, Holly Hauser Pixler & Macaria Hauser	Defrauded Investor	x7496	NA	50,000.00	14,000.00	3,657.55	7.3%	10,342.00	
Patricia R Kirkwood	Patricia R Kirkwood IRA	Defrauded Investor	x0460	NA	20,000.00	5,600.00	4,169.58	20.8%	1,430.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Patricia Rebne	Patricia Rebne Self Directed IRA	Defrauded Investor	x6774	NA	395,000.00	110,600.00	11,623.17	2.9%	98,977.00	[4]
Patricia Sharp	Steven Sharp Irrevocable 2012 Trust dtd 12/4/2012; Patricia Sharp, Trustee	Defrauded Investor	x4410 | x4411 | x4412 | x4413 | x5718	Amended by Stipulation	1,000,000.00	280,000.00	112,191.84	11.2%	167,808.00	[2][3]
Patricia Sitton	Millennium Trust Co Cust fbo Patricia Sitton IRA	Defrauded Investor	x4836	NA	150,000.00	42,000.00	0.00	0.0%	42,000.00	
Patrick J. Hanlon	Patrick J Hanlon	Defrauded Investor	x2304 | x2960 | x2961 | x4136	NA	347,388.34	97,268.74	190,975.23	55.0%	0.00	[1]
Patrick Martin	Millennium Trust Co Cust fbo Patrick Martin Roth IRA	Defrauded Investor	x4038	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Patti Craney	Equity Trust Co. Cust fbo Patti Craney IRA	Defrauded Investor	x4789	NA	100,000.00	28,000.00	2,983.57	3.0%	25,016.00	
Paul A Hawkins & Peggy A Hawkins	Paul and Peggy Hawkins JTWROS Custodial AGENCY, TOD Sean and Chad Hawkins	Defrauded Investor	x7775	NA	20,000.00	5,600.00	4,169.58	20.8%	1,430.00	
Paul and Susan McBride	Paul Eugene Mcbride & Susan L Mcbride Jt Ten	Defrauded Investor	x3709	NA	100,000.00	28,000.00	16,458.90	16.5%	11,541.00	
Paul and Susan McBride	The McBride Trust u/a 5/25/1999; Paul and Susan McBride, Trustees	Defrauded Investor	x3711	NA	100,000.00	28,000.00	16,458.90	16.5%	11,541.00	
Paul Corriveau	Millennium Trust Co Cust fbo Paul Corriveau Roth IRA	Defrauded Investor	x3096	NA	105,560.14	29,556.84	0.00	0.0%	29,557.00	
Paul G Fazio Revocable Trust U/A 7/15/11	Paul G Fazio Revocable Trust U/A 7/15/11 Custodial AGENCY	Defrauded Investor	x9800	NA	977,900.00	273,812.00	160,955.33	16.5%	112,857.00	
Paul Gulick	Gulick Family Trust dtd 7/9/1984; Paul E. Gulick, Trustee	Defrauded Investor	x4067 | x4378	Amended by Stipulation	500,000.00	140,000.00	62,260.35	12.5%	77,740.00	[2][3]
Paul Gulick	Paul Gulick	Defrauded Investor	x2209 | x5023	Amended by Stipulation	900,000.00	252,000.00	175,804.39	19.5%	76,196.00	[2][3]
Paul Heath	Millennium Trust Co Cust fbo Paul Heath	Defrauded Investor	x4303 | x5328	NA	157,000.00	43,960.00	73,928.47	47.1%	0.00	[1][4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Paul Laughlin	Paul Laughlin	Defrauded Investor	x2359 | x5034	NA	125,000.00	35,000.00	88,874.19	71.1%	0.00	[1]
Paul N Hayashi	Paul N Hayashi Self Directed IRA	Defrauded Investor	x7862	NA	74,000.00	20,720.00	13,233.85	17.9%	7,486.00	
Paul Peyrebrune	Paul Peyrebrune Self Directed IRA	Defrauded Investor	x9064	NA	50,000.00	14,000.00	4,136.98	8.3%	9,863.00	
Paul R Thompson	Paul R Thompson IRA	Defrauded Investor	x4760	NA	18,000.00	5,040.00	3,752.61	20.8%	1,287.00	
Paul Sylvan	Equity Trust Co Cust fbo Paul E Sylvan IRA	Defrauded Investor	x3952 | x4065 | x4414 | x4415 | x4597 | x4766	Amended by Stipulation	733,835.62	205,473.97	0.00	0.0%	205,474.00	[2][3]
Paula Kimble	Millennium Trust Co Cust fbo Paula Kimble IRA	Defrauded Investor	x4842	Amended by Stipulation	50,000.00	14,000.00	0.00	0.0%	14,000.00	[2][3]
Peggy Duhig	Millennium Trust Co Cust fbo Peggy Duhig	Defrauded Investor	x4482	Not Stated	100,000.00	28,000.00	3,835.61	3.8%	24,164.00	
Peggy Eide	Peggy Eide Self Directed IRA	Defrauded Investor	x6068	NA	453,000.00	126,840.00	51,257.26	11.3%	75,583.00	[4]
Peggy Monette	Millennium Trust Co Cust fbo Peggy Monette IRA	Defrauded Investor	x4824	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Penny Ann Baizer-Ice	Penny Ann Baizer-Ice	Defrauded Investor	x4622	NA	30,000.00	8,400.00	1,730.99	5.8%	6,669.00	
Peplinski Cedar LLC	Peplinski Cedar LLC Custodial AGENCY	Defrauded Investor	x8980	NA	1,128,500.00	315,980.00	179,603.00	15.9%	136,377.00	
Perennial Specialty Income Fund, LP	US Bank fbo Perennial Specialty Income Fund LP	Defrauded Investor	x3320 | x3321 | x3326 | x5052	NA	4,000,000.00	1,120,000.00	239,262.57	6.0%	880,737.00	
Peter and Christine Lathrop	Millennium Trust Co Cust fbo Peter Matthew and Christine Lathrop JTWROS	Defrauded Investor	x4241	NA	50,000.00	14,000.00	5,967.10	11.9%	8,033.00	
Peter and Karlene Morrow	Peter & Karlene Morrow JTWROS	Defrauded Investor	x2952	NA	50,000.00	14,000.00	6,330.14	12.7%	7,670.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Peter and Roseanna Chui	Millennium Trust Co Cust fbo Chui Trust u/a 12/17/2007; Peter and Roseanna Chui, Trustees | TD Ameritrade Clearing fbo Peter Chui	Defrauded Investor	x4029 | x4350 | x4481	NA	400,000.00	112,000.00	60,936.95	15.2%	51,063.00	[3]
Peter and Sandy Gatti	Millennium Trust Co Cust fbo Sandy P. Gatti Revocable Trust dtd 5/18/2009; Peter and Sandy Gatti, Trustees	Defrauded Investor	x4539	NA	400,000.00	112,000.00	23,934.23	6.0%	88,066.00	
Peter and Sandy Gatti	Millennium Trust Co Cust fbo Peter L. Gatti Revocable Trust dtd 6/1/2009; Peter Gatti, Trustee	Defrauded Investor	x4456	NA	200,000.00	56,000.00	14,575.31	7.3%	41,425.00	
Peter and Zoe Daffern	Peter Daffern and Zoe Daffern	Defrauded Investor	x3893 | x4340 | x4525	Amended by Stipulation	3,250,000.00	910,000.00	449,441.82	13.8%	460,558.00	[2][3]
Peter Anderson & Susan Roeseler	Peter Anderson and Susan Roeseler JTWROS Custodial AGENCY	Defrauded Investor	x8689	NA	354,100.00	99,148.00	12,881.89	3.6%	86,266.00	[4]
Peter Caldwell	Peter Caldwell Custodial AGENCY	Defrauded Investor	x932	NA	300,000.00	84,000.00	77,030.15	25.7%	6,970.00	
Peter Kelly	Millennium Trust Co Cust fbo Peter Kelly Roth IRA	Defrauded Investor	x3075	NA	199,000.00	55,720.00	29,721.88	14.9%	25,998.00	
Peter Lawrence	Peter Lawrence	Defrauded Investor	x3940	NA	287,000.00	80,360.00	55,355.61	19.3%	25,004.00	
Peter Roskop 'B' Trust dated 5/18/1995	Peter Roskop 'B' Trust 5/18/1995 AGENCY	Defrauded Investor	x8880	NA	45,000.00	12,600.00	9,381.57	20.8%	3,218.00	
Peter T Mayberry	Peter T Mayberry IRA	Defrauded Investor	x7001	NA	15,000.00	4,200.00	3,098.43	20.7%	1,102.00	
Phil H Ringle	Phil H Ringle Self Directed IRA	Defrauded Investor	x7278	NA	200,000.00	56,000.00	10,191.76	5.1%	45,808.00	
Philip and Barbara Sargenti	Equity Trust Co Cust fbo PBS Living Trust dtd 2/29/2012; Philip and Barbara Sargenti, Trustees	Defrauded Investor	x4626 | x4843	NA	200,000.00	56,000.00	11,256.15	5.6%	44,744.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Philip Fletcher / Todd Fletcher	Philip D Fletcher and Todd P Fletcher JTWROS Custodial AGENCY	Defrauded Investor	x1105	NA	5,000.00	1,400.00	1,042.40	20.8%	358.00	
Philip Widmer	Philip Widmer Self Directed IRA	Defrauded Investor	x6613	NA	170,000.00	47,600.00	15,141.63	8.9%	32,458.00	[4]
Phillip C Griffin & Teresa P Griffin	Phillip C Griffin and Teresa P Griffin JTWROS Custodial AGENCY	Defrauded Investor	x6110	NA	115,400.00	32,312.00	18,554.67	16.1%	13,757.00	
Phyl Ray	Millennium Trust Co Cust fbo Phyl Ray Roth IRA	Defrauded Investor	x4837	Amended by Stipulation	100,000.00	28,000.00	1,958.91	2.0%	26,041.00	[2][3]
Pi-Huei Chiou Liu and Chia-Han Liu	Chia-Han Liu | Millennium Trust Co Cust fbo Chia-Han Liu Roth IRA	Defrauded Investor	x3674 | x3719	NA	250,000.00	70,000.00	41,563.64	16.6%	28,436.00	
Pi-Huei Chiou Liu and Chia-Han Liu	Millennium Trust Co Cust fbo Pi-Huei Chiou Liu Roth IRA	Defrauded Investor	x2857	NA	175,000.00	49,000.00	28,469.90	16.3%	20,530.00	
Pius Ng	Millennium Trust Co Cust fbo Pius Ng Roth IRA | Pius Ng	Defrauded Investor	x2834 | x4359	NA	225,000.00	63,000.00	29,528.74	13.1%	33,471.00	
Portland Center Stage	Portland Center Stage	Defrauded Investor	x4723	NA	390,000.00	109,200.00	21,391.23	5.5%	87,809.00	
Puget Sound Investments, LLP	Equity Trust Co Cust fbo Puget Sound Investments LLP	Defrauded Investor	x4676	Amended by Stipulation	150,000.00	42,000.00	6,312.33	4.2%	35,688.00	[2][3]
Purnima Kraus-Jensen	Purnima Kraus-Jensen Self Directed IRA	Defrauded Investor	x1290	NA	55,500.00	15,540.00	9,905.75	17.8%	5,634.00	
R Allen and Melissa Morgan	R Allen & Melissa Morgan JTWROS	Defrauded Investor	x3518	NA	108,545.58	30,392.76	0.00	0.0%	30,393.00	
Rafik Mattar	Rafik Mattar Custodial AGENCY	Defrauded Investor	x6938	NA	25,000.00	7,000.00	869.87	3.5%	6,130.00	
Rahel Abraham	Rahel Abraham Self Directed IRA	Defrauded Investor	x4	NA	393,000.00	110,040.00	17,442.74	4.4%	92,597.00	[4]
Raimundo and Stefanie Menocal	Raimundo and Stefanie Sachs Menocal	Defrauded Investor	x4631	NA	100,000.00	28,000.00	7,835.61	7.8%	20,164.00	[3]
Rajan and Jill Parekh	Equity Trust Co Cust fbo Rajan Parekh Roth IRA | Equity Trust Co Cust fbo Rajan V. and Jill C. Parekh JTWROS	Defrauded Investor	x4624 | x4625 | x4778 | x4779	Amended by Stipulation	300,000.00	84,000.00	12,769.83	4.3%	71,230.00	[2][3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Rajesh Shah	Millennium Trust Co Cust fbo Rajesh Shah Rollover IRA	Defrauded Investor	x2634	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Rajiv Nagesetty and Neesha Pammi	Rajiv Nagesetty & Neesha Pammi Rev Trust dtd 5/19/2011; Rajiv Nagesetty and Neesha Pammi, TTEE	Defrauded Investor	x3004 | x3046 | x3373 | x3963	NA	350,000.00	98,000.00	161,072.62	46.0%	0.00	[1]
Ralph Petrosian	Ralph Petrosian	Defrauded Investor	x3025 | x3484 | x3500	NA	500,000.00	140,000.00	85,917.79	17.2%	54,082.00	
Randal L Hall	Randal L Hall Self Directed IRA	Defrauded Investor	x7334	NA	52,000.00	14,560.00	5,484.94	10.5%	9,075.00	
Randal R. Forehand	Randal R. Forehand IRA	Defrauded Investor	x1618	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Randal Scholl	Randal Scholl Custodial AGENCY TOD Margaret E Scholl	Defrauded Investor	x0545	NA	1,826,000.00	511,280.00	211,238.74	11.6%	300,041.00	
Randall and Susan Graham	Randall Graham Revocable Trust dtd 12/21/1995; Randall Graham, Trustee	Defrauded Investor	x4797	NA	135,000.00	37,800.00	3,783.69	2.8%	34,016.00	
Randall and Susan Graham	Susan Graham Revocable Trust dtd 12/21/1995; Susan Graham, Trustee	Defrauded Investor	x4796	NA	135,000.00	37,800.00	3,783.69	2.8%	34,016.00	
Randall B Rush	Randall B. Rush SEP IRA	Defrauded Investor	x9267	NA	25,000.00	7,000.00	2,068.50	8.3%	4,932.00	
Randall M and Deborah A Whitman	Randall M & Deborah A Whitman JTWROS | TD Ameritrade Clearing Cust fbo Randall M Whitman Rollover IRA	Defrauded Investor	x2692 | x3403 | x3404	NA	450,000.00	126,000.00	305,831.44	68.0%	0.00	[1][3]
Rande S Read	Rande S Read Self Directed IRA	Defrauded Investor	x6671	NA	10,000.00	2,800.00	136.99	1.4%	2,663.00	
Randy and Rebecca Regan	Regan Family Trust u/a 4/25/2003; Randy P Regan and Rebecca T Regan, Trustees	Defrauded Investor	x3411	NA	100,000.00	28,000.00	16,657.53	16.7%	11,342.00	
Randy and Rebecca Regan	Equity Trust Co Cust fbo Randy Regan Rollover IRA | TD Ameritrade Clearing Cust fbo Randy P Regan IRA	Defrauded Investor	x2432 | x4690	NA	200,000.00	56,000.00	115,608.49	57.8%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Randy D Shaw	Millennium Trust Co LLC Cust fbo Randy D Shaw Roth IRA	Defrauded Investor	x2595 | x2596 | x3113 | x3375	NA	644,808.36	180,546.34	0.00	0.0%	180,546.00	
Ravikumar Tripuraneni	FNAC 401(k) Profit Sharing Plan fbo Ravikumar Tripuraneni MD Trustee	Defrauded Investor	x3987 | x3988	NA	111,328.32	31,171.93	0.00	0.0%	31,172.00	
Ravikumar Tripuraneni	Tripuraneni 2001 Trust u/a 4/4/2001; Ravikumar and Jyotsnasri Tripuraneni, Trustees	Defrauded Investor	x3989 | x3990 | x4210	NA	358,306.79	100,325.90	264,013.70	73.7%	0.00	[1]
Raymond and Peggy Chu	Millennium Trust Co Cust fbo Chu Family Trust u/a 10/28/2008; Raymond Chu and Peggy Chu, trustees | Millennium Trust Co LLC Cust fbo Chu Family Trust	Defrauded Investor	x3651 | x3652 | x3653	NA	300,000.00	84,000.00	51,065.79	17.0%	32,934.00	[3]
Raymond J Wetzel	Raymond J Wetzel IRA	Defrauded Investor	x6580	NA	1,500.00	420.00	251.90	16.8%	168.00	
Raymond Ringering	Raymond Ringering Self Directed IRA	Defrauded Investor	x7287	NA	150,000.00	42,000.00	13,849.32	9.2%	28,151.00	[4]
RE Wacker Wealth Partners, LLC	REW Alt Income, LP	Defrauded Investor	x5429 | x6015	NA	3,000,000.00	840,000.00	674,894.76	22.5%	165,105.00	
Rebecca LeCheminant	Millennium Trust Co Cust fbo Rebecca LeCheminant	Defrauded Investor	x4756	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
Rebecca Matsuoka	Rebecca Matsuoka Revocable Living Trust dtd 3/4/2008, Rebecca Matsuoka Trustee	Defrauded Investor	x2651	NA	50,000.00	14,000.00	7,527.41	15.1%	6,473.00	
Rebecca Matsuoka	Equity Trust Co Cust FBO Becky Matsuoka IRA	Defrauded Investor	x2652	NA	50,000.00	14,000.00	7,527.41	15.1%	6,473.00	
Reed Torkay	Equity Trust Co Cust fbo Reed Torkay IRA	Defrauded Investor	x4872	NA	100,000.00	28,000.00	1,597.26	1.6%	26,403.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Renee Claire Koch & Robert H Koch	Renee and Robert Koch JTWROS Custodial AGENCY TOD Ashleigh Elizabeth Early, Laurel Kristine Casal, Jonathan Barrett Koch and Benjamin Jordan Koch	Defrauded Investor	x1041	NA	119,900.00	33,572.00	6,701.27	5.6%	26,871.00	[4]
Revocable Trust of Barbara S Kabot Dtd 7/28/1992	Revocable Trust of Barbara S Kabot Custodial Trust AGENCY	Defrauded Investor	x9018	NA	86,500.00	24,220.00	18,033.46	20.8%	6,187.00	
Rex E Madion	Rex E Madion Self Directed IRA	Defrauded Investor	x6824	NA	117,600.00	32,928.00	18,898.58	16.1%	14,029.00	
Reza Saidi	Reza Saidi	Defrauded Investor	x2831 | x3549	NA	111,462.11	31,209.39	1,238.47	1.1%	29,971.00	
RF MacDonald Co.	RF MacDonald Co. | TD Ameritrade Clearing fbo RF MacDonald Co.	Defrauded Investor	x052A | x3023 | x4227 | x4567 | x5215 | x5441 | x5446	NA	4,800,000.00	1,344,000.00	675,928.91	14.1%	668,071.00	
Rhonda J Hill	Rhonda J Hill Self Directed IRA	Defrauded Investor	x8918	NA	52,900.00	14,812.00	9,450.58	17.9%	5,361.00	
Ricardo J Salazar	Ricardo Salazar Self Directed IRA	Defrauded Investor	x0276	NA	92,000.00	25,760.00	15,844.17	17.2%	9,916.00	
Richard and Karen Holt	Millennium Trust Co Cust fbo Richard F Holt Revocable Trust dtd 4/7/2005; Richard Holt, Trustee	Defrauded Investor	x4221	NA	50,000.00	14,000.00	4,880.83	9.8%	9,119.00	
Richard and Karen Holt	Millennium Trust Co Cust fbo Richard Holt Roth IRA	Defrauded Investor	x4292 | x4683	NA	150,000.00	42,000.00	12,616.39	8.4%	29,384.00	
Richard and Karen Holt	Millennium Trust Co Cust fbo Karen Holt Roth IRA	Defrauded Investor	x4701	NA	50,000.00	14,000.00	2,021.91	4.0%	11,978.00	
Richard and Madeline Chubbs	Millennium Trust Co Cust fbo Madeline Chubbs Roth IRA	Defrauded Investor	x4186	NA	50,000.00	14,000.00	5,045.21	10.1%	8,955.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Richard and Margaret Wall	Millennium Trust Co Cust fbo Richard Wall Beneficiary IRA | Millennium Trust Co LLC Cust fbo Richard H Wall Roth IRA	Defrauded Investor	x2884 | x3733	NA	265,000.00	74,200.00	51,112.41	19.3%	23,088.00	
Richard and Patrishia Probasco	Richard & Patrishia Probasco	Defrauded Investor	x2016 | x3814 | x4536	450,000.00	450,000.00	126,000.00	49,041.12	10.9%	76,959.00	
Richard and Paula Strome	Strome Living Trust U/A 7/21/1987	Defrauded Investor	x2529 | x4681	NA	360,953.54	101,066.99	0.00	0.0%	101,067.00	
Richard and Shirley Prologo	Richard and Shirley Prologo JWROS	Defrauded Investor	x4934	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Richard Barton | Richard Barton	Equity Trust Co Cust fbo Richard M Barton IRA | Equity Trust Co dba Sterling Trust Cust fbo Richard M Barton IRA | Provident Trust Group, LLC fbo Richard Barton IRA | Richard Barton - Kelly Ann Barton | Richard Barton - Shannon M Evans | Richard M Barton and Diane M Barton Revocable Living Trust, dated 07/13/1998 Custodial AGENCY	Defrauded Investor	x377 | xW1R9 | x3085 | x3137 | x3138 | x4198 | x4557 | x4558 | x5433	NA	1,012,114.08	283,391.94	3,773.24	0.4%	279,619.00	
Richard Conway	Richard Conway | TD Ameritrade Clearing Cust fbo Richard P Conway SEP IRA | TD Ameritrade Clearing Cust fbo Richard P Conway individual 401k	Defrauded Investor	x2700 | x2878 | x4293 | x4294	NA	49,136.82	13,758.31	32,235.31	65.6%	0.00	[1]
Richard D Ader | Richard D Ader	Richard Ader Custodial AGENCY | Richard Ader Self Directed SEP IRA	Defrauded Investor	x93 | x94	NA	268,000.00	75,040.00	18,297.78	6.8%	56,742.00	[4]
Richard D Knight	Millennium Trust Co LLC Cust FBO Richard D Knight Roth IRA | Millennium Trust Co LLC Cust FBO Richard Knight Roth IRA	Defrauded Investor	x3009 | x3879	NA	474,254.87	132,791.36	0.00	0.0%	132,791.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Richard Demeter	The Richard Demeter Revocable Trust dtd 3/25/2004; Richard Demeter, Trustee	Defrauded Investor	x3902	NA	500,000.00	140,000.00	70,136.97	14.0%	69,863.00	
Richard F Sohn	Millennium Trust Co Cust fbo Richard F. Sohn	Defrauded Investor	x3898	NA	100,000.00	28,000.00	15,780.81	15.8%	12,219.00	
Richard G Riesen	Millennium Trust Co Cust fbo Richard G. Riesen SEP IRA	Defrauded Investor	x2750 | x3478	NA	250,000.00	70,000.00	40,157.55	16.1%	29,842.00	
Richard Keeling	The Keeling Living Trust dtd 6/28/1991; Richard Keeling, Trustee	Defrauded Investor	x4454	NA	500,000.00	140,000.00	12,382.81	2.5%	127,617.00	
Richard Kusper and Jeanette Justus	TD Ameritrade Clearing fbo The Kusper Justus Living Trust; Richard Kusper or Jeanette Justus, TTEEs | The Kusper Justus Liv. Trust ua 11/27/2000; Richard Kusper & Jeanette Justus ttees.	Defrauded Investor	x3233 | x4923	NA	413,810.00	115,866.80	212,254.28	51.3%	0.00	[1]
Richard Kusper and Jeanette Justus	Millennium Trust Co Clearing Cust fbo Richard L Kusper Roth IRA	Defrauded Investor	x2629 | x3047	NA	255,453.96	71,527.11	0.00	0.0%	71,527.00	
Richard Kusper and Jeanette Justus	Millennium Trust Co Clearing Cust fbo Jeanette C Justus Roth IRA	Defrauded Investor	x2642	NA	141,798.62	39,703.61	0.00	0.0%	39,704.00	
Richard L Rogers	Richard L Rogers IRA	Defrauded Investor	x8820	NA	9,000.00	2,520.00	1,876.30	20.8%	644.00	
Richmond G Bernhardt, Jr and Doris H Bernhardt	Richmond G Bernhardt, Jr. & Doris H Bernhardt	Defrauded Investor	x4234 | x4608 | x5402	NA	500,000.00	140,000.00	60,054.80	12.0%	79,945.00	
Rick and Debra Talcott	Talcott Living Trust 1998	Defrauded Investor	x2712	NA	100,000.00	28,000.00	10,509.57	10.5%	17,490.00	
Rick Rehan	Millennium Trust Co Cust fbo The Rehan Family 1990 Trust dtd 4/6/1990; Rick and Kerry Rehan, Trustees	Defrauded Investor	x4389 | x5355	NA	130,000.00	36,400.00	44,119.48	33.9%	0.00	[1][4]
Rick Stone	Blackner Stone & Associates Defined Benefit Plan	Defrauded Investor	x2311 | x4471	NA	3,000,000.00	840,000.00	536,238.35	17.9%	303,762.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Rick Tillman	Equity Trust Co Cust fbo Rick Tillman IRA	Defrauded Investor	x3393 | x3394	NA	110,690.63	30,993.38	0.00	0.0%	30,993.00	
Rob Loren	Rob Loren Self Directed IRA	Defrauded Investor	x4134	NA	10,000.00	2,800.00	2,084.78	20.8%	715.00	
Robert (Bob) Johnson	Robert Johnson	Defrauded Investor	x4200	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	[3]
Robert A. Slack	ETC Cust fbo Robert A Slack IRA	Defrauded Investor	x2624 | x3998 | x3999	NA	160,000.00	44,800.00	25,501.41	15.9%	19,299.00	
Robert Aboud	Robert Aboud	Defrauded Investor	x4015	NA	100,641.10	28,179.51	0.00	0.0%	28,180.00	
Robert and Anna Kelly	Robert and Anna Kelly	Defrauded Investor	x4935	NA	250,000.00	70,000.00	0.00	0.0%	70,000.00	
Robert and Debbie Boss	Robert & Debbie Boss	Defrauded Investor	x2043	NA	214,947.06	60,185.18	0.00	0.0%	60,185.00	
Robert and Jane Boyl	Millennium Trust Co Cust fbo Robert M Boyl SEP IRA | TD Ameritrade Clearing fbo Robert M. Boyl	Defrauded Investor	x2918 | x2922	212,814.28	200,000.00	56,000.00	111,852.80	55.9%	0.00	[1]
Robert and Jane Boyl	Jane Y Justina-Boyl	Defrauded Investor	x3827	Included Above	100,000.00	28,000.00	14,027.34	14.0%	13,973.00	
Robert and Janice Dumin	Millennium Trust Co Cust fbo Robert Dumin Roth IRA	Defrauded Investor	x4269 | x4716	NA	100,000.00	28,000.00	6,639.72	6.6%	21,360.00	
Robert and Jean Rosenthal	Robert and Jean Rosenthal | Robert and Jean Rosenthal JTWROS	Defrauded Investor	x2317 | x3645	NA	160,000.00	44,800.00	27,124.38	17.0%	17,676.00	
Robert and Jennifer Gurss	Jennifer Strauss Gurss Revocable Trust	Defrauded Investor	x4211	NA	100,000.00	28,000.00	10,893.11	10.9%	17,107.00	
Robert and Jennifer Gurss	Robert Mayer Gurss Revocable Trust	Defrauded Investor	x4316	NA	50,000.00	14,000.00	4,442.47	8.9%	9,558.00	
Robert and Lynda Beauchamp	Millennium Trust Co Cust fbo Robert Beauchamp Family Living Trust dtd 11/1/2002; Robert and Lynda Beauchamp, Trustees	Defrauded Investor	x4762	Amended by Stipulation	300,000.00	84,000.00	10,126.03	3.4%	73,874.00	[2][3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Robert and Madeline Katz	Millennium Trust Co Cust fbo Madeline Z Katz	Defrauded Investor	x4492	NA	50,000.00	14,000.00	3,423.28	6.8%	10,577.00	
Robert and Madeline Katz	Millennium Trust Co Cust fbo Robert Katz IRA | Millennium Trust Co. Cust fbo Robert Katz	Defrauded Investor	x4013 | x4501	NA	250,000.00	70,000.00	29,045.14	11.6%	40,955.00	
Robert and Margo A Simmons	Millennium Trust Co Cust fbo Robert G Simmons Roth IRA | Robert G and Margo A Simmons JTWROS	Defrauded Investor	x3306 | x3517 | x3613 | x4190	NA	610,000.00	170,800.00	95,245.40	15.6%	75,555.00	
Robert B Lewis	Robert B Lewis Self Directed IRA	Defrauded Investor	x3723	NA	261,200.00	73,136.00	26,306.77	10.1%	46,829.00	
Robert B. Blaha	Robert B. Blaha IRA	Defrauded Investor	x469	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Robert C Halpin	Robert C Halpin Custodial AGENCY	Defrauded Investor	x7436	NA	30,000.00	8,400.00	1,273.98	4.2%	7,126.00	
Robert C Marvin	NTC & Co fbo Robert C Marvin IRA	Defrauded Investor	x2017	NA	227,320.42	63,649.72	0.00	0.0%	63,650.00	
Robert C Marvin	Marvin Family Trust	Defrauded Investor	x2077	NA	858,155.18	240,283.45	0.00	0.0%	240,283.00	
Robert Cotten	Robert Cotten Self Directed IRA	Defrauded Investor	x0425	NA	10,000.00	2,800.00	1,946.70	19.5%	853.00	
Robert D Robichaud	Robert D Robichaud Custodial AGENCY	Defrauded Investor	x8625	NA	25,000.00	7,000.00	0.00	0.0%	7,000.00	
Robert D Thompson	Robert D Thompson Self Directed IRA	Defrauded Investor	x4776	NA	50,000.00	14,000.00	11,789.73	23.6%	2,210.00	
Robert David Levinson	Robert David Levinson Self Directed IRA	Defrauded Investor	x3705	NA	250,000.00	70,000.00	1,027.41	0.4%	68,973.00	[4]
Robert E. Richter	Robert E. Richter	Defrauded Investor	x2352 | x3808	NA	204,420.65	57,237.78	0.00	0.0%	57,238.00	
Robert Fry	Transformation Org Profit Sharing Plan; Robert Fry, Jr., Trustee	Defrauded Investor	x4720 | x4721 | x4722	NA	330,000.00	92,400.00	0.00	0.0%	92,400.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Robert G. Launsby	Robert G. Launsby SEP IRA	Defrauded Investor	x3225	NA	34,864.09	9,761.95	6,958.08	20.0%	2,804.00	
Robert Gaffuri	Equity Trust Co Cust fbo Robert Gaffuri IRA	Defrauded Investor	x4940	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Robert H Koch	Robert H Koch Self Directed IRA	Defrauded Investor	x1040	NA	197,600.00	55,328.00	108.27	0.1%	55,220.00	[4]
Robert Hendler	Millennium Trust Co Cust fbo Robert P Hendler IRA	Defrauded Investor	x2766 | x3215	NA	200,000.00	56,000.00	33,890.38	16.9%	22,110.00	
Robert J. Gilliom and Patricia A. Schifferle, TTEE	The Gilliom-Schifferle 2011 Revocable Family Living Trust U/A 8/18/11; Robert J. Gilliom and Patricia A. Schifferle, TTEE	Defrauded Investor	x3995 | x3996	NA	105,453.79	29,527.06	0.00	0.0%	29,527.00	
Robert Jesse Cunitz	Equity Trust Co dba Sterling Trust Cust. fbo Robert Jesse Cunitz IRA	Defrauded Investor	x5140	NA	100,000.00	28,000.00	22,587.43	22.6%	5,413.00	
Robert Klink	Robert Klink Custodial AGENCY	Defrauded Investor	x0810	NA	70,000.00	19,600.00	8,343.16	11.9%	11,257.00	[4]
Robert L. Hicks	Alternative Asset Group LLC 401K Plan FBO Robert L. Hicks	Defrauded Investor	x3319	NA	500,000.00	140,000.00	52,777.46	10.6%	87,223.00	
Robert Manly	Millennium Trust Co Cust fbo Sharp Rees-Stealy Medical Group, Inc. Money Purchase Pension Plan fbo Robert Manly, M.D.	Defrauded Investor	x4299 | x5325	NA	100,000.00	28,000.00	13,517.85	13.5%	14,482.00	[4]
Robert Payne	Millennium Trust Cust Co fbo Robert B. Payne Roth IRA FLL PWR ATT Barbara Payne	Defrauded Investor	x2882	NA	125,000.00	35,000.00	24,109.63	19.3%	10,890.00	
Robert R Ramos	Robert R Ramos Roth IRA	Defrauded Investor	x6582	NA	15,000.00	4,200.00	3,127.19	20.8%	1,073.00	
Robert Reed	Robert J Reed	Defrauded Investor	x3888	NA	130,000.00	36,400.00	12,873.95	9.9%	23,526.00	
Robert S Brewster	Robert S Brewster Self Directed IRA	Defrauded Investor	x089	NA	50,000.00	14,000.00	4,520.53	9.0%	9,479.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Robert Sugar	Equity Trust Company Cust fbo Robert L. Sugar Roth IRA	Defrauded Investor	x4618 | x4886	Amended by Stipulation	250,000.00	70,000.00	0.00	0.0%	70,000.00	[2][3]
Robert T Tomlinson	Robert T Tomlinson Self Directed IRA	Defrauded Investor	x0612	NA	80,000.00	22,400.00	14,306.85	17.9%	8,093.00	
Robert Taylor	Millennium Trust Co LLC Cust fbo Robert D Taylor Rollover IRA	Defrauded Investor	x3905	NA	200,000.00	56,000.00	33,356.14	16.7%	22,644.00	
Robert W. Rheingrover	Rheingrover Family Trust dtd 12/28/1999; Robert W. Rheingrover & Joanne M. Rheingrover TTEEs	Defrauded Investor	x2002	NA	100,000.00	28,000.00	21,041.11	21.0%	6,959.00	
Roberta Rothbart Rev Trust	Roberta Rothbart Revocable Trust dated 9/15/11 Custodial AGENCY	Defrauded Investor	x9060	NA	31,700.00	8,876.00	5,659.63	17.9%	3,216.00	
Robin Anderson	Millennium Trust Co Cust fbo Robin Anderson IRA	Defrauded Investor	x4873	NA	100,000.00	28,000.00	1,139.72	1.1%	26,860.00	
Rocksand Dodson	Rocksand Dodson Self Directed Roth IRA	Defrauded Investor	x4357	NA	50,000.00	14,000.00	10,423.96	20.8%	3,576.00	
Rodger and Jill Reiss	Reiss Family Trust dtd 4/21/1995; Rodger and Jill Reiss Trustees	Defrauded Investor	x2937 | x3309	NA	417,982.92	117,035.22	71,052.72	17.0%	45,982.00	
Rodger and Jill Reiss	Millennium Trust Co LLC Cust fbo Rodger Reiss SEP IRA	Defrauded Investor	x2941	NA	16,162.03	4,525.37	0.00	0.0%	4,525.00	
Roeber Family Trust dtd 2/16/2000	Roeber Family Trust dtd 2/16/2000 AGENCY	Defrauded Investor	x8787	NA	20,000.00	5,600.00	3,789.85	18.9%	1,810.00	
Roger Spoelman	Roger Spoelman	Defrauded Investor	x3490 | x3503 | x4019 | x4466 | x4564 | x4696	NA	311,847.25	87,317.23	0.00	0.0%	87,317.00	
Roland Baiza Jr	Roland Baiza Jr IRA	Defrauded Investor	x218	NA	30,000.00	8,400.00	6,254.37	20.8%	2,146.00	
Ron Hagen | Ron Hagen	Ron Hagen	Defrauded Investor	x4144 | x3456 | x4532	NA	1,319,665.50	369,506.34	1,081,949.34	82.0%	0.00	[1]
Ronald and Anne Adamson	Adamson Family Revocable Trust u/a 8/28/1996; Ronald and Florence Anne Adamson, Trustees	Defrauded Investor	x3507	NA	100,000.00	28,000.00	16,246.57	16.2%	11,753.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Ronald and Ellen F Chang	Ellen F. Chang and Ronald Chang | Ronald and Ellen F Chang JTWROS | TD Ameritrade Clearing fbo Ellen F. Chang	Defrauded Investor	x3273 | x3274 | x3275 | x3276 | x3305 | x3546 | x4343 | x4344	NA	898,958.26	251,708.31	0.00	0.0%	251,708.00	
Ronald C and Karen M Floyd	Ronald C & Karen M Floyd	Defrauded Investor	x5063	NA	61,701.37	17,276.38	11,380.31	18.4%	5,896.00	
Ronald Carpio	Ronald Carpio Self Directed IRA	Defrauded Investor	x866	NA	155,000.00	43,400.00	7,973.69	5.1%	35,426.00	
Ronald Goedde	Equity Trust Co Clearing Cust fbo Ronald J Goedde IRA | TD Ameritrade Clearing Cust fbo Ronald J Goedde IRA	Defrauded Investor	x2666 | x2667 | x2942	100,000.00	300,000.00	84,000.00	228,109.57	76.0%	0.00	[1][7]
Ronald Inouye	Walter W. Wurster Irrevocable Trust dtd 7/22/2004, Ronald Inouye, Trustee	Defrauded Investor	x3602 | x4601 | x5710	Amended by Stipulation	13,121,340.59	3,673,975.37	3,335,279.03	25.4%	338,696.00	[2][3]
Ronald J. Doubt	Ronald J. Doubt Self Directed IRA	Defrauded Investor	x4493	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Ronald L Paxson | Ronald L Paxson	Ronald L Paxson IRA | Ronald L Paxson Self Directed IRA	Defrauded Investor	x8872 | x8873	NA	20,000.00	5,600.00	3,589.84	17.9%	2,010.00	
Ronald S Puma | Ronald S Puma	Ronald S Puma Self Directed Roth IRA	Defrauded Investor	x2235 | x2236	NA	100,000.00	28,000.00	54.79	0.1%	27,945.00	
Ronald Tedesco	Ronald J Tedesco	Defrauded Investor	x5252	NA	100,000.00	28,000.00	15,440.93	15.4%	12,559.00	
Ronald Travisano	Millennium Trust Co Cust fbo Ronald Travisano IRA	Defrauded Investor	x4487	NA	50,000.00	14,000.00	3,432.87	6.9%	10,567.00	
Ronald W Townsend	Ronald W Townsend Self Directed IRA	Defrauded Investor	x5672	NA	50,000.00	14,000.00	8,251.37	16.5%	5,749.00	
Rosalie Seward	Millennium Trust Company LLC Cust fbo Rosalie Seward IRA	Defrauded Investor	x3634	NA	100,000.00	28,000.00	21,041.11	21.0%	6,959.00	
Rosalind Chow Fu & Jack Woon | Jack K Woon	Jack Woon Self Directed IRA | Jack Woon and Rosalind Chow Fu JTWROS Custodial AGENCY	Defrauded Investor	x9130 | x9133	NA	792,400.00	221,872.00	95,009.20	12.0%	126,863.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Rosalind H Fu	Rosalind H. Fu Self Directed IRA	Defrauded Investor	x2876	NA	100,000.00	28,000.00	6,356.17	6.4%	21,644.00	
Rosanna Boulton	Rosanna Boulton Self Directed IRA	Defrauded Investor	x966	NA	535,700.00	149,996.00	32,027.31	6.0%	117,969.00	[4]
Rose A Raber	Rose A Raber Custodial AGENCY, TOD Debra R Tatro	Defrauded Investor	x6357	NA	25,000.00	7,000.00	5,212.00	20.8%	1,788.00	
Rose Marie LeCheminant	Millennium Trust Co Cust fbo Rose Marie Le Cheminant IRA	Defrauded Investor	x4736	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
Ross and Patricia Wilcox	Ross P. Wilcox Family Trust	Defrauded Investor	x4349 | x4546 | x4638	NA	200,000.00	56,000.00	13,413.68	6.7%	42,586.00	
Ross and Patricia Wilcox	Millennium Trust Co Cust fbo Ross Wilcox Roth IRA | Ross and Patricia Wilcox JTWROS	Defrauded Investor	x4204 | x4649 | x4662	NA	300,000.00	84,000.00	17,434.25	5.8%	66,566.00	
Roy Kaplan	Millennium Trust Co Cust fbo Roy Kaplan IRA	Defrauded Investor	x4306 | x5330	NA	160,000.00	44,800.00	67,861.37	42.4%	0.00	[1]
Rudolph A Faller Living Trust UA 7/13/1993	Rudolph A Faller Living Trust UA 7/13/1993 Custodial AGENCY	Defrauded Investor	x9582	NA	1,315,000.00	368,200.00	245,443.54	18.7%	122,756.00	[4]
Rusell F Ingram | Rusell F Ingram	Russell F Ingram Self Directed IRA | Russell F Ingram Self Directed Roth IRA	Defrauded Investor	x2760 | x2763	NA	67,000.00	18,760.00	7,177.53	10.7%	11,582.00	
Rush Family Trust c/o Blaine Rush	Rush Family Charitable Trust	Defrauded Investor	x4625	NA	10,000.00	2,800.00	2,084.78	20.8%	715.00	
Russell E Vaught	Russell E Vaught	Defrauded Investor	x2587	NA	200,000.00	56,000.00	38,575.31	19.3%	17,425.00	
Ruta Jane Karasa Comegys Separate Share Irrevocable Trust	Ruta Jane Karasa Comegys Separate Share Irrevocable Trust ABO Norman Karasa SEP IRA	Defrauded Investor	x9127	NA	40,000.00	11,200.00	8,339.17	20.8%	2,861.00	
Ruth D Rosin Revocable Trust 5/06/1991	Ruth D Rosin Revocable Trust 5/06/1991 Custodial AGENCY	Defrauded Investor	x8877	NA	56,100.00	15,708.00	10,020.20	17.9%	5,688.00	
Ruth J Lerner	Millennium Trust Co Cust fbo Ruth Lerner Roth IRA	Defrauded Investor	x2394 | x2746	NA	125,000.00	35,000.00	24,109.64	19.3%	10,890.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Ruth J Lerner	Ruth J Lerner 2010 Trust, Ruth J Lerner Trustee | Ruth J. Lerner Trust u/a 9/15/2010; Ruth Lerner, Trustee	Defrauded Investor	x2747 | x3559 | x4462	NA	125,000.00	35,000.00	19,125.93	15.3%	15,874.00	
Ruth Levinson Revocable Living Trust	Ruth Levinson Revocable Living Trust Custodial AGENCY	Defrauded Investor	x3721	NA	50,000.00	14,000.00	4,328.75	8.7%	9,671.00	
Ryan M Fox	Ryan Fox Self Directed Roth Beneficiary IRA	Defrauded Investor	x1741	NA	64,400.00	18,032.00	35.29	0.1%	17,997.00	[4]
Ryan Rowley	Ryan J Rowley ABO Robert Rowley Self Directed IRA	Defrauded Investor	x9074	NA	4,500.00	1,260.00	938.17	20.8%	322.00	
Sabella Boyd Family Trust	Sabella Boyd Family Trust Custodial AGENCY	Defrauded Investor	x0204	NA	50,000.00	14,000.00	1,739.73	3.5%	12,260.00	[4]
Sally B Callander	Sally B Callander Self Directed IRA	Defrauded Investor	x965	NA	106,100.00	29,708.00	15,203.66	14.3%	14,504.00	
Sally Gould	Sally Gould Self Directed IRA	Defrauded Investor	x4642	NA	335,700.00	93,996.00	20,693.81	6.2%	73,302.00	[4]
Sally McInnes	Millennium Trust Co Cust fbo Sally McInnes	Defrauded Investor	x3949	NA	100,000.00	28,000.00	12,273.95	12.3%	15,726.00	
Samuel Castleberry	Samuel Castleberry Self Directed IRA	Defrauded Investor	x894	NA	75,900.00	21,252.00	11,951.13	15.7%	9,301.00	
Samuel Georges	Millennium Trust Co Cust fbo Samuel Georges IRA	Defrauded Investor	x4152	NA	100,000.00	28,000.00	12,821.91	12.8%	15,178.00	
Samuel Y and Monica Phan Sim	Sim Family Living Trust dtd 6/11/2001 | Sim Family Living Trust dtd 6/11/2001; Samuel Y or Monica Phan Sim, Trustees	Defrauded Investor	x2711 | x4298	NA	1,572,426.63	440,279.46	1,054,849.34	67.1%	0.00	[1]
Sandra Bridges	Sandra Bridges Self Directed IRA	Defrauded Investor	x113	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Sandra E Shea	Sandra E Shea SEP IRA	Defrauded Investor	x1598	NA	9,000.00	2,520.00	1,876.31	20.8%	644.00	
Sandra Hammond	Sandra Hammond IRA	Defrauded Investor	x7353	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Sandra Lindskog	Millennium Trust Co Cust fbo Sandra Lindskog Inherited IRA	Defrauded Investor	x3977	NA	100,000.00	28,000.00	12,273.95	12.3%	15,726.00	
Sandra Plewa	Millennium Trust Co. LLC Cust fbo Sandra Plewa Roth IRA	Defrauded Investor	x3209	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Sandra Plewa	Sandra Plewa Trustee of the Plewa Marital Trust dtd 10/14/2005	Defrauded Investor	x2659	NA	109,000.00	30,520.00	17,577.41	16.1%	12,943.00	
Sandra Plewa	Sandra Plewa Revocable Trust dtd 10/14/2005	Defrauded Investor	x2403	NA	100,000.00	28,000.00	15,780.81	15.8%	12,219.00	
Sandy and Ann Coleman	The Coleman Family Trust dtd 6/23/2009; Sandy and Ann Coleman, Trustees	Defrauded Investor	x4729	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
Sandy Carter	Sancar, Inc.	Defrauded Investor	x3508 | x4814	NA	200,000.00	56,000.00	122,913.48	61.5%	0.00	[1]
Sara L. Dozier	Sara L. Dozier Roth IRA	Defrauded Investor	x4673	NA	24,000.00	6,720.00	5,003.51	20.8%	1,716.00	
Sasha Erlik	Sasha E & June I Erlik Family Trust dtd 6/1/1992, Sasha E Erlik Trustee	Defrauded Investor	x2454 | x2776	NA	340,000.00	95,200.00	55,653.96	16.4%	39,546.00	
Schamaun Family Trust	Schamaun Family Trust Agency	Defrauded Investor	x0452	NA	20,000.00	5,600.00	4,169.58	20.8%	1,430.00	
Schiff Family Trust DTD 12/09/1985	Schiff Family Trust DTD 12/09/1985 Custodial AGENCY	Defrauded Investor	x1604	NA	75,000.00	21,000.00	7,335.61	9.8%	13,664.00	
Scot Simpson	Millennium Trust Co Cust FBO Scot Simpson Roth IRA | Scot Simpson | TD Ameritrade Clearing fbo Scot Simpson Trustee fbo SS Framing Inc Defined Benefit Plan	Defrauded Investor	x2556 | x4135 | x4598	NA	600,000.00	168,000.00	31,041.08	5.2%	136,959.00	
Scott and Diane Stillinger	The Scott and Diane Stillinger Revocable Intervivos Trust dtd 4/8/1992; Scott A & Diane B Stillinger, TTEEs	Defrauded Investor	x3506 | x3514 | x3728 | x5248	NA	450,000.00	126,000.00	82,192.46	18.3%	43,808.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Scott Andreiko	Millennium Trust Co Cust fbo Scott Andreiko 401(k)	Defrauded Investor	x5391	NA	100,000.00	28,000.00	2,383.57	2.4%	25,616.00	[4]
Scott D and Marianne S Stone	Scott D. Stone & Marianne S. Stone	Defrauded Investor	x5033	NA	100,000.00	28,000.00	18,444.30	18.4%	9,556.00	
Scott E. and Linda H. Carson	Carson Family Holdings, LLC	Defrauded Investor	x4252	NA	500,000.00	140,000.00	0.00	0.0%	140,000.00	
Scott Fitzwater	Millennium Trust Co Cust fbo Scott Fitzwater IRA	Defrauded Investor	x2442 | x3591	NA	500,000.00	140,000.00	78,698.72	15.7%	61,301.00	
Scott Lovett	Millennium Trust Co. Cust fbo Scott Lovett IRA	Defrauded Investor	x4928	Amended by Stipulation	50,000.00	14,000.00	0.00	0.0%	14,000.00	[2][3]
Scott Morgan	Scott Morgan	Defrauded Investor	x5428	NA	300,000.00	84,000.00	55,937.10	18.6%	28,063.00	
Scott R Breithaupt	Scott R Breithaupt IRA	Defrauded Investor	x101	NA	5,000.00	1,400.00	1,042.39	20.8%	358.00	
Scott S. Louderback	Scott S Louderback	Defrauded Investor	x4008 | x4009 | x4565	NA	800,000.00	224,000.00	200,621.95	25.1%	23,378.00	
Shahrzad Amini Naeini & Mehrdad M Naeini	Mehrdad Naeini and Shahrzad Amini Naeini JTWROS Custodial AGENCY	Defrauded Investor	x0736	NA	195,000.00	54,600.00	10,524.64	5.4%	44,075.00	[4]
Shaink Living Trust, dated November 3, 2011	Shaink Living Trust, dated November 3, 2011 AGENCY	Defrauded Investor	x1562	NA	12,000.00	3,360.00	2,501.77	20.8%	858.00	
Shan and Ramila Topiwalla	Millennium Trust Co LLC Cust fbo Shan Topiwalla Roth IRA | Shan Topiwalla & Ramila Topiwalla JTWROS	Defrauded Investor	x2728 | x2788 | x3734 | x3735	NA	257,407.71	72,074.16	4,192.59	1.6%	67,882.00	
Shangcong Cheng and Shaole Wu	Equity Trust Co Cust fbo Shaole Wu IRA | Equity Trust Co Cust fbo Shaole Wu Roth IRA | TD Ameritrade Clearing Cust fbo Shaole Wu IRA	Defrauded Investor	x3630 | x4929 | x4930	NA	215,163.31	60,245.73	21,015.15	9.8%	39,231.00	
Shangcong Cheng and Shaole Wu	Equity Trust Co Cust fbo Shangcong Cheng Roth IRA	Defrauded Investor	x3629	NA	109,761.77	30,733.30	0.00	0.0%	30,733.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Shareef Abdou	Shareef Abdou Family Trust u/a 12/15/14; Shareef Abdou, Trustee | TD Ameritrade Clearing fbo Shareef Abdou Family Trust u/a 12/15/14; Shareef Abdou, Trustee	Defrauded Investor	x4494 | x4495 | x4496	NA	4,960,000.00	1,388,800.00	4,439,171.47	89.5%	0.00	[1][3]
Sharlene Beckmann	Beckmann Family Trust dtd 7/15/1971; Sharlene R. Beckmann and Scott Ryan Beckmann, Trustees	Defrauded Investor	x5212	NA	300,000.00	84,000.00	55,332.75	18.4%	28,667.00	
Sharon and Casper Allen Swanson	Millennium Trust Co Cust fbo Sharon and Casper Allen Swanson JTWROS	Defrauded Investor	x4020 | x4032	NA	300,000.00	84,000.00	48,304.11	16.1%	35,696.00	
Sharon Barnes	Sharon Barnes	Defrauded Investor	x3452 | x4397 | x5721	Amended by Stipulation	750,000.00	210,000.00	373,835.68	49.8%	0.00	[1][2][3]
Sharon E Paxson	Sharon E Paxson IRA	Defrauded Investor	x8875	NA	5,600.00	1,568.00	946.67	16.9%	621.00	
Sharon E Witherspoon Living Trust dated June 18, 2015	Sharon E Witherspoon Living Trust dated June 18, 2015 Custodial AGENCY	Defrauded Investor	x6940	76,541.09	75,000.00	21,000.00	1,027.40	1.4%	19,973.00	
Sharon Freeman	Sharon Freeman Self Directed IRA	Defrauded Investor	x2452	NA	83,000.00	23,240.00	12,489.95	15.0%	10,750.00	
Sharon K Wolff	Sharon K. Wolff IRA	Defrauded Investor	x8998	NA	15,000.00	4,200.00	3,411.99	22.7%	788.00	
Sharon Roshek	1st Choice Realty Inc 401(k) Plan FBO Sharon K. Roshek	Defrauded Investor	x8973	NA	25,000.00	7,000.00	5,212.00	20.8%	1,788.00	
Shawn Misialek	Millennium Trust Co. Cust fbo Shawn Misialek Roth IRA	Defrauded Investor	x4890	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Sheila Heimbach	Sheila Heimbach Self Directed IRA ABO Laleh Ramsthel	Defrauded Investor	x8492	NA	96,867.00	27,122.76	2,998.90	3.1%	24,124.00	[4]
Sheila Heimbach Separate Property Trust	Sheila Heimbach Separate Property Trust Custodial AGENCY	Defrauded Investor	x8491	NA	226,000.00	63,280.00	16,568.90	7.3%	46,711.00	[4]
Sheila J Bartlett	Sheila J. Wimer IRA	Defrauded Investor	x3776	NA	5,000.00	1,400.00	1,042.40	20.8%	358.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Sheila J Bartlett	Sheila J. Wimer AGENCY TOD Kayla N. Stretcher and Kelsey L. Stretcher	Defrauded Investor	x3774	NA	5,000.00	1,400.00	1,042.40	20.8%	358.00	
Sheung Chow & Wing Hung Yan	Wing Hung Yan and Sheung Chow JTWROS Custodial AGENCY	Defrauded Investor	x3663	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	[4]
Shirley A. Angell	Max J. Angell Trust UAD 02/10/04	Defrauded Investor	x505	NA	50,000.00	14,000.00	8,954.04	17.9%	5,046.00	
Shirley A. Angell	Shirley A. Angell Trust UAD 02/10/04	Defrauded Investor	x508	NA	25,000.00	7,000.00	4,476.73	17.9%	2,523.00	
Shiu Cheong and Amy Au	THE AU FAM TST UA 11/28/2017 SHIU CHEONG OR AMY AU TRS	Defrauded Investor	x3566 | x3568 | x3587 | x3588 | x3589	NA	255,000.00	71,400.00	42,818.56	16.8%	28,581.00	
Shiu-Ching (Virginia) Lee	Shiu-Ching Lee Family Trust U/A 11/2/2000; Shiu-Ching Lee Trustee	Defrauded Investor	x2452 | x3505 | x4846 | x5060 | x5143	NA	510,000.00	142,800.00	287,400.39	56.4%	0.00	[1]
Shiu-Ching (Virginia) Lee	ETC Cust fbo Shiu-Ching Lee IRA | ETC Cust fbo Shiu-Ching Lee Roth IRA	Defrauded Investor	x2404 | x3272 | x3496 | x5150	NA	329,675.78	92,309.22	5,605.00	1.7%	86,704.00	
Shivani Bhargava	Millennium Trust Co Cust fbo Shivani Bhargava	Defrauded Investor	x3646 | x4040	NA	200,000.00	56,000.00	28,580.89	14.3%	27,419.00	[3]
Shu-An Yu	Millennium Trust Co Cust fbo Yu Trust dtd 12/19/2001; Shu-An Yu, Trustee	Defrauded Investor	x3720 | x4355	NA	200,000.00	56,000.00	25,893.15	12.9%	30,107.00	
Shui-Man Tong	Millennium Trust Co Cust fbo Shui-Man Tong Roth IRA	Defrauded Investor	x3957 | x4371	NA	121,928.77	34,140.06	22,161.12	18.2%	11,979.00	[3]
Shui-Man Tong	Millennium Trust Co Cust fbo Shui-Man Tong Trust dtd 4/9/2007; Shui-Man Tong, Trustee	Defrauded Investor	x3958	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	[3]
Shun-Yee Perng	Millennium Trust Co. LLC Cust fbo Shun-Yee Perng	Defrauded Investor	x3685	NA	300,000.00	84,000.00	57,863.03	19.3%	26,137.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Sid Workman	Sidney and Alene Workman	Defrauded Investor	x4641	NA	200,000.00	56,000.00	15,600.01	7.8%	40,400.00	[3]
Silverman Family Trust DTD 11/16/1979	Silverman Family Trust DTD 11/16/1979 Custodial AGENCY	Defrauded Investor	x1745	NA	25,000.00	7,000.00	4,470.91	17.9%	2,529.00	
Sima and Ray Bastani	Millennium Trust Co Cust fbo Ray Bastani Roth IRA	Defrauded Investor	x3717	NA	79,079.69	22,142.31	10,469.40	13.2%	11,673.00	
Sima and Ray Bastani	Millennium Trust Co Cust fbo Sima Bastani Roth IRA	Defrauded Investor	x3715	NA	59,879.72	16,766.32	0.00	0.0%	16,766.00	
Sita Vashee	Sita Vashee Self Directed IRA	Defrauded Investor	x2118	NA	290,000.00	81,200.00	3,416.44	1.2%	77,784.00	[4]
Sky View Foundation	Sky View Foundation	Defrauded Investor	x2513 | x3993 | x3994	NA	305,179.85	85,450.36	115,348.40	37.8%	0.00	[1]
Smith & Wetterhus 401(K) Profit Sharing Plan & Daniel Smith | Smith and Wetterhus 401(k) Profit Sharing Plan & Greg Wetterhus	Smith & Wetterhus 401(k) Profit Sharing FBO: Greg Wetterhus Custodial AGENCY | Smith & Wetterhus 401(k) Profit Sharing Plan FBO: Dan Smith	Defrauded Investor	x3092 | x3095	NA	280,000.00	78,400.00	14,810.98	5.3%	63,589.00	
Sonny Lowe	Sonny Lowe Custodial Agency	Defrauded Investor	x4395	NA	151,600.00	42,448.00	57,906.08	38.2%	0.00	[1]
Sourav Dutt	Millennium Trust Co Cust fbo Sourav Dutt Roth IRA	Defrauded Investor	x4675	NA	232,800.00	65,184.00	0.00	0.0%	65,184.00	[3]
Souror Baetjer	Millennium Trust Co LLC Cust fbo Souror Baetjer Rollover IRA	Defrauded Investor	x5189	NA	250,000.00	70,000.00	46,094.05	18.4%	23,906.00	
SP Kothari	S P Kothari	Defrauded Investor	x3964	NA	250,000.00	70,000.00	41,643.76	16.7%	28,356.00	
Spencer Wilson Charitable Trust	Spencer Wilson Charitable Trust Custodial AGENCY	Defrauded Investor	x3305	NA	646,695.59	181,074.77	123,440.33	19.1%	57,634.00	
Stan Chow and Alice Ng	Chow and Ng Family Living Trust dtd 10/14/1999; Shau-Lim Chow & Alice Ng Trustees	Defrauded Investor	x3583	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Stanley Blazejewski	Stanley Blazejewski	Defrauded Investor	x4286	NA	50,000.00	14,000.00	4,573.97	9.1%	9,426.00	
Stanley M Searle	Stanley Searle AGENCY	Defrauded Investor	x0695	NA	43,000.00	12,040.00	6,206.14	14.4%	5,834.00	
Stanley S Okamoto	Stanley S Okamoto Self Directed IRA	Defrauded Investor	x4826	NA	234,800.00	65,744.00	20,260.66	8.6%	45,483.00	
Stephanie Wolfson	Stephanie Wolfson Revocable Trust U/A 2/24/1998, Stephanie Wolfson Trustee	Defrauded Investor	x2673 | x2674	NA	200,000.00	56,000.00	33,315.13	16.7%	22,685.00	
Stephen A Kerton	Stephen A. Kerton IRA	Defrauded Investor	x9676	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Stephen and Shirley McGuiness	Family Trust u/a McGuiness Trust dtd 1/10/2010; Shirley and Stephen McGuiness, Co-Trustees	Defrauded Investor	x4815	NA	500,000.00	140,000.00	70,559.34	14.1%	69,441.00	
Stephen Flaim	Millennium Trust Co Cust fbo The Flaim 1998 Family Trust dtd 3/26/1998; Stephen Flaim, Trustee	Defrauded Investor	x4387 | x5356	NA	320,000.00	89,600.00	62,873.71	19.6%	26,726.00	[4]
Stephen Flaim	Millennium Trust Cust fbo Stephen Flaim IRA	Defrauded Investor	x4404 | x5358	NA	230,000.00	64,400.00	74,979.73	32.6%	0.00	[1][4]
Stephen Flaim	Millennium Trust Co Cust fbo John G. Watson Foundation Inc.	Defrauded Investor	x4416 | x5360	NA	130,000.00	36,400.00	86,141.33	66.3%	0.00	[1][4]
Stephen K White	Stephen K White IRA	Defrauded Investor	x6598	NA	89,184.76	24,971.73	13,784.10	15.5%	11,188.00	
Stephen Patyk	Millennium Trust Co Cust fbo Stephen Patyk IRA	Defrauded Investor	x4753	Amended by Stipulation	125,000.00	35,000.00	0.00	0.0%	35,000.00	[2][3]
Stephen Richardson	Millennium Trust Co Cust fbo Stephen Richardson Roth IRA	Defrauded Investor	x4617	NA	100,000.00	28,000.00	7,202.75	7.2%	20,797.00	
Stephen Seligman	Equity Trust Co Cust fbo Stephen Seligman Individual	Defrauded Investor	x4730	NA	350,000.00	98,000.00	0.00	0.0%	98,000.00	
Stephen V Palitto	Stephen V. Palitto Self Directed IRA	Defrauded Investor	x0786	NA	50,000.00	14,000.00	205.48	0.4%	13,795.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Stephen W Baranowski	Stephen W. Baranowski Self Directed IRA	Defrauded Investor	x305	NA	260,000.00	72,800.00	14,531.50	5.6%	58,269.00	
Stephen W Baranowski Heritage Trust	Stephen W Baranowski Heritage Trust Custodial AGENCY	Defrauded Investor	x304	NA	61,000.00	17,080.00	2,941.38	4.8%	14,139.00	
Steve E Mendelsohn	Millennium Trust Co Cust fbo Steven E Mendelsohn Roth IRA	Defrauded Investor	x2376	NA	100,000.00	28,000.00	16,657.53	16.7%	11,342.00	
Steve Gordon	Steven N. Gordon	Defrauded Investor	x4695	NA	250,000.00	70,000.00	0.00	0.0%	70,000.00	
Steve Jackman	Millennium Trust Co Cust fbo M. Stephen Jackman IRA	Defrauded Investor	x4667	NA	500,000.00	140,000.00	35,438.37	7.1%	104,562.00	[3]
Steve Jensen	Steve Jensen TOD Eric John Jensen AGENCY	Defrauded Investor	x6246	NA	75,000.00	21,000.00	11,925.40	15.9%	9,075.00	
Steve Leach	Steve Leach Self Directed IRA	Defrauded Investor	x3312	NA	100,000.00	28,000.00	17,883.55	17.9%	10,116.00	
Steve Luczo	Stephen J Luczo Revocable Trust dtd 1-26-2001; Stephen J Luczo TTEE	Defrauded Investor	x3171 | x3445 | x3446 | x3447	NA	2,600,000.00	728,000.00	1,122,849.43	43.2%	0.00	[1][3]
Steve Petilli	Stephen G Petilli Revocable Living Trust; Stephen G Petilli Trustee	Defrauded Investor	x5200	NA	250,000.00	70,000.00	46,110.61	18.4%	23,889.00	
Steven and Carmen Kwong	Kwong Family Trust U/A 9/19/1998; Steven P. Kwong and Carmen L. Kwong Trustees	Defrauded Investor	x2885 | x3392	NA	300,000.00	84,000.00	57,863.03	19.3%	26,137.00	
Steven and Elaine Sinness	Steven and Elaine Sinness	Defrauded Investor	x4879	NA	100,000.00	28,000.00	1,115.07	1.1%	26,885.00	
Steven and Kathryn Taylor	Steven & Kathryn Taylor 2001 Charitable Remainder Trust	Defrauded Investor	x3837	NA	200,000.00	56,000.00	38,575.31	19.3%	17,425.00	
Steven and Kristine Pimentel	Millennium Trust Co Cust fbo Steven and Kristine Pimentel JTWROS	Defrauded Investor	x4458	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Steven and Laura Abel Nevada Family Trust	Steven and Laura Abel Nevada Family Trust Custodial AGENCY	Defrauded Investor	x14	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	
Steven Beaird	Steven Beaird Self Directed IRA	Defrauded Investor	x580	NA	199,600.00	55,888.00	0.00	0.0%	55,888.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Steven G. Hunsinger	Steven G. Hunsinger SEP IRA	Defrauded Investor	x0673	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
Steven J Roshek	1st Choice Realty Inc 401(k) Plan FBO Steven J Roshek	Defrauded Investor	x8862	NA	25,000.00	7,000.00	5,212.00	20.8%	1,788.00	
Steven L Peterson | Steven L Peterson	Steven L Peterson Self Directed Roth IRA | Steven L. Peterson IRA	Defrauded Investor	x9148 | x9149	NA	36,000.00	10,080.00	5,033.10	14.0%	5,047.00	
Steven Laband and Laurel Kubby	Millennium Trust Co Cust fbo Steven J. Laband and Laurel Kubby Trust dtd 1/7/1999; Steven Laband and Laurel Kubby, Trustees	Defrauded Investor	x4925	Amended by Stipulation	200,000.00	56,000.00	0.00	0.0%	56,000.00	[2][3]
Steven Nielsen	Millennium Trust Co Cust fbo Steven Nielsen Roth IRA	Defrauded Investor	x3775	NA	527,336.34	147,654.18	0.00	0.0%	147,654.00	
Steven Salta	Millennium Trust Co Cust fbo Steven Salta	Defrauded Investor	x4760 | x4761	NA	200,000.00	56,000.00	0.00	0.0%	56,000.00	[3]
Steven Sharp	Millennium Trust Co Cust fbo Steven Sharp IRA | Steven J Sharp	Defrauded Investor	x4589 | x4590 | x4746 | x5719 | x5720	Amended by Stipulation	1,000,000.00	280,000.00	18,904.12	1.9%	261,096.00	[2][3]
Steven Sun	Steven Sun	Defrauded Investor	x4818	NA	150,000.00	42,000.00	17,492.54	11.7%	24,507.00	
Stewart Bogen and Robin Kaminsky	Millennium Trust Co Cust fbo Bogen Family Trust dtd 5/22/2006; Stewart Bogen and Robin S Kaminsky, Trustees	Defrauded Investor	x4569 | x4570 | x4571	Amended by Stipulation	900,000.00	252,000.00	56,613.71	6.3%	195,386.00	[2][3]
Strand Hunt Construction, Inc	Strand Hunt Construction, Inc Custodial AGENCY	Defrauded Investor	x3704	NA	110,600.00	30,968.00	16,403.88	14.8%	14,564.00	[4]
Strata Environmental Inc. Defined Benefit Plan FBO Charles Ferst | Charles Ferst	Strata Environmental Inc. Defined Benefit Plan FBO Charles Ferst Custodial AGENCY | TD Ameritrade Clearing fbo Strata Environmental Inc. Defined Benefit Plan fbo Charles Ferst	Defrauded Investor	x0196 | x6V2U | x4330	NA	767,400.00	214,872.00	286,219.21	37.3%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Stuart A and Susan Mathews	Millennium Trust Co LLC Cust fbo Stuart A Mathews Roth IRA	Defrauded Investor	x2539	NA	111,462.11	31,209.39	0.00	0.0%	31,209.00	
Stuart Gresswell	Millennium Trust Co Cust fbo Stuart D Gresswell Roth IRA | TD Ameritrade Clearing Cust fbo Stuart Gresswell Roth IRA	Defrauded Investor	x2339 | x2473 | x3979 | x5029	NA	350,000.00	98,000.00	249,563.14	71.3%	0.00	[1]
Stuart Lui	Millennium Trust Co LLC Cust fbo Stuart Lui Roth IRA	Defrauded Investor	x3146	NA	100,000.00	28,000.00	17,972.66	18.0%	10,027.00	
Stuart Seiff	Equity Trust Co Cust fbo Stuart Seiff SEP IRA	Defrauded Investor	x3609 | x3610	NA	200,000.00	56,000.00	36,800.06	18.4%	19,200.00	
Sudha Pidikiti & Vikram Vemulapalli	Vikram Vemulapalli and Sudha Pidikiti JTWROS Custodial AGENCY	Defrauded Investor	x2290	NA	162,400.00	45,472.00	20,087.62	12.4%	25,384.00	[4]
Sumit and Smita Sadana	Millennium Trust Co Cust fbo the Sadana Family Trust u/a 4/15/11; Sumit and Smita Sadana, Trustees	Defrauded Investor	x4124 | x4180	NA	500,000.00	140,000.00	72,821.97	14.6%	67,178.00	[3]
Summer Girgis	Summer Girgis	Defrauded Investor	x6005	NA	500,000.00	140,000.00	79,952.09	16.0%	60,048.00	
Sun Baker	Millennium Trust Co Cust fbo Sun Baker TOD	Defrauded Investor	x3710	NA	200,000.00	56,000.00	33,150.69	16.6%	22,849.00	[3]
Sung Han Lim and Soo Yeoun Ahn	Sung Han Lim and Soo Yeoun Ahn JT	Defrauded Investor	x4165 | x4206	NA	600,000.00	168,000.00	528,630.13	88.1%	0.00	[1]
Sung-Shan and Ping-Yen Tai	Tai Family Trust dtd 9/3/2006; Sung-Shan & Ping-Yen Tai Trustees	Defrauded Investor	x4002	NA	100,000.00	28,000.00	13,953.37	14.0%	14,047.00	
Survivor's Trust of the Bulger Living Trust, dtd 5/08/1990	Survivor's Trust of the Bulger Living Trust, dtd 5/08/1990 Custodial AGENCY	Defrauded Investor	x173	NA	1,894,900.00	530,572.00	127,048.52	6.7%	403,523.00	[4]
Susan and Craig Cheek	Craig R Cheek & Susan S Cheek JTWROS | TD Ameritrade Clearing fbo Craig R Cheek & Susan S Cheek JTWROS	Defrauded Investor	x3868 | x4178	NA	700,000.00	196,000.00	563,150.66	80.5%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Susan and Craig Cheek	Susan S Cheek Revocable Trust u/a 7/3/2008; Susan S and Craig R Cheek, Trustees	Defrauded Investor	x3867	NA	100,000.00	28,000.00	16,657.53	16.7%	11,342.00	
Susan D Meyer	Millennium Trust Cust fbo Susan D Meyer Roth IRA | TD Ameritrade Clearing Cust fbo Susan D Meyer Rollover IRA	Defrauded Investor	x2533 | x5091	NA	200,000.00	56,000.00	133,628.93	66.8%	0.00	[1]
Susan Leonard (Carol Babcock Trust)	ETC Cust fbo Carol P Babcock Trust u/a 2/21/2001; Gregory A. Babcock and Susan E. Leonard TTEEs	Defrauded Investor	x4055 | x4056	NA	420,000.00	117,600.00	59,760.84	14.2%	57,839.00	
Susan M McMillan & David Sklow	David Sklow and Susan McMillan JTWROS AGENCY	Defrauded Investor	x1904	NA	1,000.00	280.00	208.50	20.9%	72.00	
Susan Maxwell	Susan Maxwell Custodial AGENCY	Defrauded Investor	x6995	174,391.14	260,000.00	72,800.00	39,986.26	15.4%	32,814.00	
Susan Norton	Millennium Trust Co Cust fbo Susan Norton IRA	Defrauded Investor	x4646	NA	100,000.00	28,000.00	6,449.33	6.4%	21,551.00	
Susan Roeseler	Susan Roeseler Self Directed IRA	Defrauded Investor	x8688	NA	373,400.00	104,552.00	3,821.07	1.0%	100,731.00	[4]
Susan Sabella	Susan Sabella Self Directed SEP IRA	Defrauded Investor	x0203	NA	167,600.00	46,928.00	9,688.67	5.8%	37,239.00	[4]
Susan Segerstrom Perry and Steven Lee Perry	Segerstrom Perry Partners LP	Defrauded Investor	x3576 | x4652 | x4653 | x4654	NA	1,350,000.00	378,000.00	119,539.76	8.9%	258,460.00	
Susan Segerstrom Perry and Steven Lee Perry	Susan Segerstrom Perry and Steven Lee Perry Family Trust dtd 3/18/1991; Susan Segerstrom Perry and Steven Lee Perry, Trustees	Defrauded Investor	x3577 | x4655 | x4656 | x4657	NA	1,250,000.00	350,000.00	110,684.89	8.9%	239,315.00	
Susan Sobbott	Susan Sobbott	Defrauded Investor	x4927	NA	300,000.00	84,000.00	0.00	0.0%	84,000.00	
Susanne A Burrill	Millennium Trust Co fbo Susanne A Burrill Revocable Living Trust dtd 10/15/2007; Susanne Burrill, Trustee	Defrauded Investor	x4021	NA	100,000.00	28,000.00	15,424.72	15.4%	12,575.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Sutter Family Revocable Trust	Sutter Family Revocable Trust Custodial AGENCY	Defrauded Investor	x3854	NA	100,000.00	28,000.00	7,123.29	7.1%	20,877.00	
Sydelle Greenberg	Sydelle Greenberg	Defrauded Investor	x4802	NA	150,000.00	42,000.00	18,487.43	12.3%	23,513.00	
Sydney Holland Foundation	The Sydney D Holland Foundation	Defrauded Investor	x4610 | x4819	NA	560,000.00	156,800.00	37,663.19	6.7%	119,137.00	
Takeshi and Joyce Yasukochi	Yasukochi Family Trust u/a 8/16/2012; Takeshi Yasukochi and Joyce Yasukochi, TTEE	Defrauded Investor	x3398	NA	219,687.63	61,512.54	0.00	0.0%	61,513.00	
Tamera Vanclef	Tamera Vanclef Custodial AGENCY	Defrauded Investor	x2038	NA	19,900.00	5,572.00	3,816.72	19.2%	1,755.00	
Tao Jing and Hong Xu	Millennium Trust Co fbo Tao Jing and Hong Xu JTWROS	Defrauded Investor	x4312	NA	500,000.00	140,000.00	44,383.57	8.9%	95,616.00	[3]
Taylor and Danielle Whisenand	Taylor and Danielle Whisenand	Defrauded Investor	x4820	NA	50,000.00	14,000.00	5,167.63	10.3%	8,832.00	
Taylor Family Trust UAD 9/22/1999	Taylor Family Trust UAD 9/22/1999 AGENCY	Defrauded Investor	x4336	NA	24,989.14	6,996.96	2,064.91	8.3%	4,932.00	
Ted and Barbara Alexander	The Ted J Alexander Family Trust dtd 11/1/2012: Brent and Bryan Alexander, Trustees	Defrauded Investor	x4328	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Ted and Barbara Etheridge	Etheridge Group, LLC	Defrauded Investor	x3324	NA	500,000.00	140,000.00	17,500.00	3.5%	122,500.00	
Ted and Barbara Etheridge	Barbara Etheridge	Defrauded Investor	x4082 | x4122 | x4541 | x5723	NA	6,000,000.00	1,680,000.00	3,740,438.30	62.3%	0.00	[1][3]
Teri Kaiser	Millennium Trust Cust Co fbo Teri A. Kaiser Roth IRA	Defrauded Investor	x2828	NA	175,000.00	49,000.00	26,930.87	15.4%	22,069.00	
Terrance M and Diane M Grier Trust dated 12/17/2010	Terrance M and Diane M Grier Trust dated 12/17/2010 Custodial AGENCY	Defrauded Investor	x5950	NA	300,000.00	84,000.00	26,236.43	8.7%	57,764.00	[4]
Terrell Lamar Davis	Equity Trust Co Cust fbo Lamar T. Davis Sep IRA	Defrauded Investor	x4871 | x5096 | x5220	NA	338,000.00	94,640.00	161,116.77	47.7%	0.00	[1]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Terry A Latham	Terry A Latham Self Directed IRA	Defrauded Investor	x3168	NA	85,100.00	23,828.00	1,328.96	1.6%	22,499.00	
Tharun and Susmitha Kuppireddy	Kalpatharu Foundation	Defrauded Investor	x2763 | x2764	NA	230,000.00	64,400.00	33,764.17	14.7%	30,636.00	
The Arline Miller Family Trust	The Arline Miller Family Trust Custodial AGENCY	Defrauded Investor	x7735	NA	49,000.00	13,720.00	10,700.94	21.8%	3,019.00	
The Cline Group	Cline Trust Company, LLC	Defrauded Investor	x4333	NA	2,000,000.00	560,000.00	191,561.61	9.6%	368,438.00	
The Graves Trust dtd 1/06/99	The Graves Trust dtd 1/06/99 Custodial AGENCY	Defrauded Investor	x5890	NA	118,800.00	33,264.00	24,819.87	20.9%	8,444.00	
The Guttke Family Trust Dtd 10/16/1990	The Guttke Family Trust Dtd 10/16/1990 Custodial AGENCY	Defrauded Investor	x7043	NA	199,500.00	55,860.00	31,994.54	16.0%	23,865.00	
The James Family Trust U/A 1/30/1955	The James Family Trust UA 1/30/1995 Custodial AGENCY	Defrauded Investor	x5340	NA	213,300.00	59,724.00	36,146.04	16.9%	23,578.00	
The Jerry L. and Marcia D. Tubergen Foundation	The Jerry L. and Marcia D. Tubergen Foundation	Defrauded Investor	x3959	Amended by Stipulation	2,000,000.00	560,000.00	420,821.92	21.0%	139,178.00	[2][3]
The Keeling Living Trust	The Keeling Living Trust Custodial AGENCY	Defrauded Investor	x9583	NA	84,000.00	23,520.00	7,272.34	8.7%	16,248.00	
The Lindsay Family Trust DTD 5/10/13	The Lindsay Family Trust DTD 5/10/13 Custodial AGENCY	Defrauded Investor	x3810	NA	144,000.00	40,320.00	25,752.33	17.9%	14,568.00	
The Lund Survivor's Trust	Mireya V Lund, as Trustee of The Lund Survivor's Trust Custodial AGENCY	Defrauded Investor	x6501	NA	40,000.00	11,200.00	10,161.06	25.4%	1,039.00	
The Moby Dick Revocable Trust DTD 3/11/2005	The Moby Dick Rev Trust DTD 3/11/2005 Custodial AGENCY	Defrauded Investor	x8590	NA	50,000.00	14,000.00	10,423.96	20.8%	3,576.00	
The Patricia and Arnold Christensen Living Trust	The Patricia and Arnold Christensen Living Trust Custodial AGENCY	Defrauded Investor	x792	NA	50,000.00	14,000.00	4,328.79	8.7%	9,671.00	
The Patricia and Arnold Christensen Living Trust	Arnold Christensen Liv Trust I ABO of Patricia L Christensen Self Directed IRA	Defrauded Investor	x791	NA	50,000.00	14,000.00	4,520.55	9.0%	9,479.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
The Pineapple Trust	The Pineapple Trust, Laura Cabral TTEE Custodial AGENCY	Defrauded Investor	x9310	NA	50,000.00	14,000.00	48,019.87	96.0%	0.00	[1]
The Robert D Bugher & Patricia J Bugher Revocable Trust U/A 5/10/91	The Robert D Bugher & Patricia J Bugher Revocable Trust U/A 5/10/1991 Custodial AGENCY	Defrauded Investor	x167	NA	50,000.00	14,000.00	1,931.51	3.9%	12,068.00	
The Robert Landis Trust, dtd 6/06/12	The Robert Landis Trust, dtd 6/06/12 Custodial AGENCY	Defrauded Investor	x3084	NA	51,600.00	14,448.00	9,213.64	17.9%	5,234.00	
The Rosini Family Trust Dtd 03/05/1996	The Rosini Family Trust Dtd 03/05/1996 Custodial AGENCY	Defrauded Investor	x8878	NA	200,900.00	56,252.00	35,928.06	17.9%	20,324.00	
The Sakall Family Trust	The Sakall Family Trust Custodial AGENCY	Defrauded Investor	x0212	NA	80,000.00	22,400.00	2,323.29	2.9%	20,077.00	
The Sheri B Idelman Revocable Trust dated 1/30/14	Sheri B Idelman Revocable Trust dated 1/30/14 Custodial AGENCY	Defrauded Investor	x1434	NA	1,139,200.00	318,976.00	187,454.89	16.5%	131,521.00	
The Steven A Idelman Revocable Trust dated 1/30/14	Steven A Idelman Revocable Trust dated 1/30/14 Custodial AGENCY	Defrauded Investor	x1435	NA	1,139,200.00	318,976.00	187,454.89	16.5%	131,521.00	
The Tabitha Trust DTD 5/20/2006, Ira & Bethany Moretski TTEE	Tabitha Trust DTD 5/20/2006 Custodial AGENCY	Defrauded Investor	x4124	NA	72,500.00	20,300.00	9,876.55	13.6%	10,423.00	
The Tamra K. Jennings Living Trust	The Tamra K. Jennings Living Trust Custodial AGENCY	Defrauded Investor	x6231	NA	100,000.00	28,000.00	2,136.99	2.1%	25,863.00	
The Wells Familty Trust The Wells Family Trust DTD 04/25/1996	The Wells Family Trust DTD 04/25/1996 Custodial Agency	Defrauded Investor	x6541	NA	434,300.00	121,604.00	40,857.75	9.4%	80,746.00	
The William F Tapp and Florence Porter-Tapp Rev Liv Trust, dated 7/14/2004	The William F Tapp and Florence Porter-Tapp Rev Liv Trust Custodial AGENCY	Defrauded Investor	x4142	NA	49,500.00	13,860.00	10,319.71	20.8%	3,540.00	
Theodore and Cleta Lizas	Theodore and Cleta Lizas JTWROS	Defrauded Investor	x3177 | x3701	NA	300,000.00	84,000.00	50,849.34	16.9%	33,151.00	
Theodore E. Cox	Theodore E Cox IRA	Defrauded Investor	x0821	NA	100,000.00	28,000.00	5,397.27	5.4%	22,603.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Thiel Charitable Trust c/o Larry Dozier	Thiel Charitable Trust	Defrauded Investor	x4772	NA	100,000.00	28,000.00	17,909.59	17.9%	10,090.00	
Thomas A Calvetti	Thomas A Calvetti	Defrauded Investor	x2955 | x3595 | x3596	NA	200,000.00	56,000.00	34,534.08	17.3%	21,466.00	
Thomas and Barbara Hoke Family Trust Dtd 12/18/07	Thomas and Barbara Hoke Family Trust Dtd 12/18/07 Custodial AGENCY	Defrauded Investor	x9546	NA	54,000.00	15,120.00	9,648.93	17.9%	5,471.00	
Thomas and Heidi Jehn	Millennium Trust Co Cust fbo Thomas Charles Jehn Roth IRA	Defrauded Investor	x4246 | x4247 | x4248 | x4553	NA	200,000.00	56,000.00	19,339.79	9.7%	36,660.00	
Thomas and Heidi Jehn	Millennium Trust Co Cust fbo Heidi Jehn Rollover Roth IRA	Defrauded Investor	x4267 | x4268 | x4684	NA	150,000.00	42,000.00	12,028.81	8.0%	29,971.00	
Thomas and Judith Varga	Millennium Trust Co Cust fbo Thomas J. Varga Traditional IRA | TD Ameritrade Clearing fbo Thomas and Judith Varga JTWROS	Defrauded Investor	x4097 | x4485 | x4486	NA	1,200,000.00	336,000.00	1,158,632.84	96.6%	0.00	[1]
Thomas and Mary Spencer	Millennium Trust Co fbo Spencer Becwar Family Trust dtd 5/10/2012; Thomas Safford Spencer and Mary Kathryn Spencer, Trustees	Defrauded Investor	x3919	NA	300,000.00	84,000.00	42,082.22	14.0%	41,918.00	
Thomas and SaraJean Herrmann	Millennium Trust Cust fbo Thomas and SaraJean Herrmann JTWROS	Defrauded Investor	x4400 | x5359	NA	140,000.00	39,200.00	54,604.96	39.0%	0.00	[1][4]
Thomas Beretvas	Equity Trust Co Cust fbo Thomas Beretvas IRA	Defrauded Investor	x4642	Amended by Stipulation	100,000.00	28,000.00	0.00	0.0%	28,000.00	[2][3]
Thomas Bunch	Millennium Trust Co LLC Cust fbo Thomas L. Bunch Rollover IRA	Defrauded Investor	x2729 | x4024	NA	142,428.49	39,879.98	0.00	0.0%	39,880.00	
Thomas C Guzzardo	Thomas C Guzzardo SEP IRA	Defrauded Investor	x7133	NA	15,000.00	4,200.00	3,127.20	20.8%	1,073.00	
Thomas Chew	Millennium Trust Co LLC Cust fbo Thomas Chew Roth IRA	Defrauded Investor	x3944	NA	200,000.00	56,000.00	29,989.04	15.0%	26,011.00	[3]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Thomas Fluegel	Millennium Trust Co Cust fbo Thomas Fluegel and Felicia Feliciano JTWROS	Defrauded Investor	x4428	NA	100,000.00	28,000.00	8,898.60	8.9%	19,101.00	
Thomas Hoke	Thomas Hoke Self Directed IRA	Defrauded Investor	x9545	NA	55,700.00	15,596.00	9,941.54	17.8%	5,654.00	
Thomas J Gorecki	Thomas J. Gorecki AGENCY TOD Diane E. Gorecki	Defrauded Investor	x5473	NA	51,902.22	14,532.62	7,509.07	14.5%	7,024.00	
Thomas J Keeling	Thomas J Keeling Self Directed IRA	Defrauded Investor	x9580	NA	108,300.00	30,324.00	14,228.41	13.1%	16,096.00	
Thomas J Koleski	Thomas J. Koleski Self Directed IRA	Defrauded Investor	x1065	NA	110,000.00	30,800.00	1,717.81	1.6%	29,082.00	
Thomas J Neckopulos	Thomas J Neckopulos Self Directed IRA	Defrauded Investor	x1273	NA	222,500.00	62,300.00	3,474.66	1.6%	58,825.00	
Thomas Kraus	Millennium Trust Co Cust fbo Thomas Kraus Roth IRA	Defrauded Investor	x3852 | x4420	NA	204,414.82	57,236.15	0.00	0.0%	57,236.00	
Thomas L Strawbridge	Millennium Trust Co Cust fbo Thomas L Strawbridge Bene Roth IRA	Defrauded Investor	x4783 | x4784	NA	50,000.00	14,000.00	7,976.06	16.0%	6,024.00	
Thomas Lee Heller	Thomas Lee Heller Self Directed IRA ABO John C Heller	Defrauded Investor	x8578	NA	25,000.00	7,000.00	438.36	1.8%	6,562.00	
Thomas N. and Bonnie L O'Malley	Bonnie L O'Malley Living Trust	Defrauded Investor	x2385 | x2459	NA	200,000.00	56,000.00	30,939.74	15.5%	25,060.00	
Thomas N. and Bonnie L O'Malley	Millennium Trust Co Cust fbo Thomas Neil O'Malley Roth IRA | TD Ameritrade Clearing Cust fbo Thomas Neil O'Malley IRA	Defrauded Investor	x2393 | x2461 | x4607	NA	500,000.00	140,000.00	202,570.48	40.5%	0.00	[1]
Thomas Taylor	Millennium Trust Co Cust fbo Thomas Taylor Roth IRA	Defrauded Investor	x4403 | x4574	NA	200,000.00	56,000.00	7,002.74	3.5%	48,997.00	
Thomas Vredevelt Jr	NP - Thomas Vredevelt	Defrauded Investor	x3327	NA	500,000.00	140,000.00	17,500.00	3.5%	122,500.00	
Thomas W Freeman	Thomas W Freeman Self Directed IRA	Defrauded Investor	x2453	NA	50,600.00	14,168.00	3,992.53	7.9%	10,175.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Thomas W Hines	Thomas W Hines Custodial AGENCY, TOD Dawn M Hines	Defrauded Investor	x8942	NA	80,400.00	22,512.00	33,308.03	41.4%	0.00	[1]
Tim Custer	Tim Custer Self Directed IRA	Defrauded Investor	x1448	NA	284,200.00	79,576.00	32,021.10	11.3%	47,555.00	[4]
Tim L Norris	Tim L Norris Self Directed IRA	Defrauded Investor	x2182	NA	50,000.00	14,000.00	8,284.16	16.6%	5,716.00	
Tim Perry	Equity Trust Co Cust fbo Tim Perry IRA	Defrauded Investor	x4794	NA	100,000.00	28,000.00	2,802.75	2.8%	25,197.00	
Tim Starkey	Tim Starkey Self Directed IRA	Defrauded Investor	x3238	NA	75,000.00	21,000.00	4,479.46	6.0%	16,521.00	[4]
Timothy A Melchior	Timothy A Melchior Self Directed IRA	Defrauded Investor	x7268	NA	45,000.00	12,600.00	9,381.57	20.8%	3,218.00	
Timothy and Lisa Hofferth	Millennium Trust Co Cust fbo Timothy and Lisa Hofferth | Millennium Trust Co Cust fbo Timothy and Lisa Hofferth JTWROS | TD Ameritrade Clearing Cust FBO Timothy Hofferth IRA | TD Ameritrade Clearing fbo Timothy and Lisa Hofferth JTWROS	Defrauded Investor	x4073 | x4283 | x4427 | x4534	NA	5,240,000.00	1,467,200.00	3,581,950.69	68.4%	0.00	[1]
Timothy R Anderson	Timothy R Anderson Custodial AGENCY	Defrauded Investor	x319	NA	750,000.00	210,000.00	11,712.34	1.6%	198,288.00	
Timothy T.K. Jung and Lucy M.Y. Jung	Timothy T.K. Jung & Lucy M.Y. Jung JTWROS	Defrauded Investor	x2384	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Titus Wong	Titus Wong Self Directed IRA	Defrauded Investor	x9067	NA	86,400.00	24,192.00	15,446.22	17.9%	8,746.00	
Todd and Anne Holmdahl	Todd and Anne Holmdahl JTTEN	Defrauded Investor	x3774 | x3882 | x3883 | x3884 | x4179 | x4832	NA	2,000,000.00	560,000.00	175,699.37	8.8%	384,301.00	
Todd and Stephanie Wareing	Todd and Stephanie Wareing JTWROS	Defrauded Investor	x4300	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Todd Mulvaney	Todd Mulvaney	Defrauded Investor	x4354 | x5208	534,225.39	1,500,000.00	420,000.00	1,124,466.07	75.0%	0.00	[1][7]
Todd Roetken	Todd Roetken Custodial AGENCY	Defrauded Investor	x8694	NA	1,569,800.00	439,544.00	117,414.09	7.5%	322,130.00	
Tom and Cindy Mulflur	Thomas E. and Cynthia R Mulflur Revocable Living Trust dtd 6/9/2011; Thomas E and Cynthia R Mulflur, Trustees	Defrauded Investor	x4260	Amended by Stipulation	1,600,000.00	448,000.00	243,024.68	15.2%	204,975.00	[2][3]
Tom and Cindy Mulflur	Millennium Trust Co Cust fbo Thomas E Mulflur IRA | Thomas E. Mulflur and Cynthia R. Mulflur	Defrauded Investor	x3600 | x3865 | x5127 | x5152 | x5410	Amended by Stipulation	2,282,600.50	639,128.14	380,467.91	16.7%	258,660.00	[2][3]
Tom and Marcella Smith	R Tom Smith & Marcella J Smith, TTEEs of the Smith Family Trust dtd 4/8/2002, As Amended	Defrauded Investor	x2848 | x3633	NA	200,000.00	56,000.00	35,068.52	17.5%	20,931.00	[3]
Tom and Marcella Smith	R. Tom Smith	Defrauded Investor	x4503	NA	61,500.00	17,220.00	0.00	0.0%	17,220.00	[3]
Tom Skoric	Tom Skoric Self Directed IRA	Defrauded Investor	x1913	NA	738,900.00	206,892.00	16,695.69	2.3%	190,196.00	
Tomlinson Family Security Trust 9/14/10	Tomlinson Family Security Trust dated 9/14/2010 AGENCY	Defrauded Investor	x5659	NA	20,000.00	5,600.00	2,719.48	13.6%	2,881.00	
Tony and Clarisa Eng	Millennium Trust Co Cust fbo Tony Eng Individual 401K PSP | Tony G. Eng and Clarisa I. Eng JTWROS	Defrauded Investor	x3038 | x3086 | x3635 | x3636 | x3637	Amended by Stipulation	461,928.08	129,339.86	0.00	0.0%	129,340.00	[2][3]
Tony and Julie Green	Tony & Julie Green	Defrauded Investor	x4521	NA	200,000.00	56,000.00	18,356.18	9.2%	37,644.00	
Tony D Limbaugh Jr	Tony D Limbaugh Jr TOD Debbie Limbaugh Custodial AGENCY	Defrauded Investor	x3778	NA	112,500.00	31,500.00	4,455.48	4.0%	27,045.00	[4]
Tony Mihatov	Mihatov Family Trust U/A 3/20/2003; Tony Mihatov TTEE	Defrauded Investor	x3598 | x3599	NA	200,000.00	56,000.00	28,821.85	14.4%	27,178.00	
Tracy Oliver	Tracy A. Oliver	Defrauded Investor	x3880 | x5706	263,726.03	250,000.00	70,000.00	38,369.86	15.3%	31,630.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Tram Slayton Harrison	Tram Slayton Harrison	Defrauded Investor	x4816	NA	200,000.00	56,000.00	30,771.23	15.4%	25,229.00	
Trevor and Martsi Stuart	Trevor A Stuart & Martsi K Stuart JTWROS	Defrauded Investor	x2787	NA	150,000.00	42,000.00	24,402.73	16.3%	17,597.00	
Trevor and Michelle Mattson-Hamilton	Millennium Trust Co Cust fbo Michelle and Trevor Mattson-Hamilton JT | Millennium Trust Co Cust fbo Michelle and Trevor Mattson-Hamilton JTWROS | TD Ameritrade Clearing fbo Michelle and Trevor Mattson-Hamilton JT	Defrauded Investor	x4212 | x4213 | x4685	NA	300,000.00	84,000.00	116,720.52	38.9%	0.00	[1][3]
TRS Group, Inc.	TRS Group, Inc.	Defrauded Investor	x4897	NA	1,500,000.00	420,000.00	0.00	0.0%	420,000.00	
Trust Capital Holdings	TCH Compartment: GN5004 ISIN: XS1281517539	TBD	x6009	NA	2,025,000.00	567,000.00	60,203.52	3.0%	TBD	[5]
Tschantz Family Trust	Tschantz Family Trust Custodial AGENCY	Defrauded Investor	x5824	NA	87,200.00	24,416.00	7,783.54	8.9%	16,632.00	
Tschantz Revocable Trust	Tschantz Revocable Trust Custodial AGENCY	Defrauded Investor	x5828	NA	40,900.00	11,452.00	5,931.85	14.5%	5,520.00	
Tuan Pham	Tuan Pham Self Directed IRA	Defrauded Investor	x9265	NA	50,000.00	14,000.00	11,556.15	23.1%	2,444.00	
Turonda R Crumpler	Turonda R Crumpler Custodial AGENCY	Defrauded Investor	x1121	NA	25,000.00	7,000.00	917.81	3.7%	6,082.00	
Tyler Parsons	Tyler Parsons	Defrauded Investor	x4582	NA	320,000.00	89,600.00	0.00	0.0%	89,600.00	
Tyler Scharpf	Scharpf Investments, LLC	Defrauded Investor	x4193	NA	500,000.00	140,000.00	54,904.10	11.0%	85,096.00	
Uta M Buschor & Uta M Buschor Revocable Trust DTD 3/19/2018	Uta M Buschor Revocable Trust DTD 3/19/2018 Custodial AGENCY	Defrauded Investor	x106	NA	34,000.00	9,520.00	530.96	1.6%	8,989.00	
Vashee Family Limited Partnership	Vashee Family Limited Partnership Custodial AGENCY	Defrauded Investor	x2119	NA	38,800.00	10,864.00	457.09	1.2%	10,407.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Venkatesan Kailasam	Venkatesan Kailasam Self Directed IRA	Defrauded Investor	x9052	NA	10,000.00	2,800.00	408.22	4.1%	2,392.00	
Ven-King James Chow	Ven-King James Chow	Defrauded Investor	x2965 | x5184	NA	822,924.24	230,418.79	92,647.50	11.3%	137,771.00	
Vernon R Caldwell	Vernon R Caldwell Self Directed IRA	Defrauded Investor	x935	NA	263,700.00	73,836.00	36,501.08	13.8%	37,335.00	
Vicki Wu	Zanderic 2012 Irrevocable Children's Trust II u/a 12/01/2012; Audrey Scott, Trustee | Zanderic 2012 Irrevocable Children's Trust II u/a 12/01/2012: Vicki Wu, TTEE	Defrauded Investor	x3481 | x4865 | x5216	NA	1,000,000.00	280,000.00	123,529.96	12.4%	156,470.00	
Vicky Dunn	Vicky Dunn Custodial AGENCY	Defrauded Investor	x5077	NA	20,000.00	5,600.00	4,169.60	20.8%	1,430.00	
Vicky R Leffert	Vicky R Leffert Self Directed IRA	Defrauded Investor	x3606	NA	14,300.00	4,004.00	2,554.24	17.9%	1,450.00	
Vicky R Leffert Revocable Living Trust U/A 3/23/1998	Vicky R Leffert Rev Living Trust U/A 3/23/1998 Custodial AGENCY	Defrauded Investor	x3603	NA	202,500.00	56,700.00	36,192.22	17.9%	20,508.00	
Victoria A Shea | Victoria A Shea	Victoria A Shea Self Directed Roth IRA	Defrauded Investor	x1601 | x1602	NA	150,000.00	42,000.00	7,643.81	5.1%	34,356.00	
Vidal Alvarez Jr	Vidal Alvarez Jr Self Directed IRA	Defrauded Investor	x150	NA	100,000.00	28,000.00	17,883.55	17.9%	10,116.00	
Vidal Alvarez Jr Trust UAD 2/23/1998	Vidal Alvarez Jr Trust Dtd 2/23/1998 Custodial Agency	Defrauded Investor	x151	NA	50,000.00	14,000.00	8,941.78	17.9%	5,058.00	
Vijaykumar Vashee | Vijaykumar Vashee	Vijaykumar Vashee Custodial AGENCY | Vijaykumar Vashee Self Directed IRA	Defrauded Investor	x2116 | x2117	NA	1,244,200.00	348,376.00	73,645.46	5.9%	274,731.00	[4]
Vinay Gupta	Vinay Gupta	Defrauded Investor	x4691	NA	25,000.00	7,000.00	958.89	3.8%	6,041.00	
Vincent Fernandes	Vincent Fernandes Self Directed IRA	Defrauded Investor	x0191	NA	402,200.00	112,616.00	20,165.09	5.0%	92,451.00	[4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Vincent Yee	Yee 2000 Charitable Remainder Trust	Defrauded Investor	x2606 | x3825 | x3826	NA	200,000.00	56,000.00	87,143.06	43.6%	0.00	[1]
Vincent Yee	Yee 2000 Living Trust	Defrauded Investor	x2604 | x4107	NA	300,000.00	84,000.00	46,902.46	15.6%	37,098.00	
Virginia Adams	Virginia Adams Self Directed IRA	Defrauded Investor	x60	NA	50,000.00	14,000.00	4,041.11	8.1%	9,959.00	[4]
Vivian Lim	Millennium Trust Co Cust fbo Vivian Lim Rollover IRA	Defrauded Investor	x3700	NA	200,000.00	56,000.00	33,194.53	16.6%	22,805.00	[3]
Vung Kwan Chun and Susan SJ Chun Trust of 1987	Vung Kwan Chun and Susan SJ Chun Trust of 1987 Custodial AGENCY	Defrauded Investor	x862	NA	53,400.00	14,952.00	9,553.91	17.9%	5,398.00	
Wah and May Lui	Boewa Management | Boewa Management Company	Defrauded Investor	x3493 | x4747	NA	309,900.00	86,772.00	15,023.70	4.8%	71,748.00	
Wah and May Lui	TD Ameritrade Clearing fbo Wah & May Lui JTWROS | Wah and May Lui | Wah and May Lui JTWROS	Defrauded Investor	x2559 | x3042 | x3068 | x4187 | x4825	NA	2,765,953.86	774,467.08	246,590.93	8.9%	527,876.00	
Walter Phipps	Equity Trust Co Cust fbo Walter Phipps IRA	Defrauded Investor	x4939	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Walter W. Wurster	UBS-FINSVC CDN fbo Walter W. Wurster Traditional IRA | UBS-FINSVC fbo Walter W. Wurster IRA	Defrauded Investor	x2265 | x5709	Amended by Stipulation	1,100,284.55	308,079.67	198,232.09	18.0%	109,848.00	[2][3]
Walter W. Wurster	Walter W. Wurster Revocable Trust U/A dtd 7/21/2004	Defrauded Investor	x3603	Amended by Stipulation	8,162,500.00	2,285,500.00	1,717,479.45	21.0%	568,021.00	[2][3]
Warren and Mary Ann Beardsley	Mary Ann Beardsley	Defrauded Investor	x3753 | x3754 | x3776	NA	73,585.46	20,603.93	0.00	0.0%	20,604.00	[3]
Warren and Mary Ann Beardsley	Warren Beardsley | Warren and Mary Ann Beardsley	Defrauded Investor	x3750 | x3751 | x3752 | x3755 | x3756 | x3757 | x3777	NA	257,168.04	72,007.05	117,557.58	45.7%	0.00	[1][3]
Warren and Olga Cox	Warren D. Cox and Olga L. Cox Revocable Trust dtd 5/27/2000; Warren D Cox & Olga L Cox, TTEEs	Defrauded Investor	x3362 | x3363 | x4875 | x4876	NA	400,000.00	112,000.00	32,608.19	8.2%	79,392.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Warrick Family Trust	Warrick Family Trust Custodial AGENCY	Defrauded Investor	x5866	NA	94,000.00	26,320.00	2,549.59	2.7%	23,770.00	
Watford Investments LLC	Watford Investments, LLC	Defrauded Investor	x3804 | x4022	NA	153,961.77	43,109.30	114,562.22	74.4%	0.00	[1][3]
Wayland Myers and Carie Rodgers	Millennium Trust Co Cust fbo Wayland Myers IRA	Defrauded Investor	x4579 | x5385	NA	185,000.00	51,800.00	5,267.60	2.8%	46,532.00	
Wayland Myers and Carie Rodgers	Millennium Trust Co Cust fbo Carie Rodgers IRA	Defrauded Investor	x4586 | x5386	NA	18,000.00	5,040.00	502.05	2.8%	4,538.00	
Wayne and Sherl Roberts	Wayne and Sherl Roberts Revocable Trust dtd 6/4/1992, restated in full 3/5/2012; Wayne V Roberts & Sherl G Roberts, TTEEs	Defrauded Investor	x2780 | x5044 | x5061 | x5164 | x5171	NA	400,000.00	112,000.00	74,790.51	18.7%	37,209.00	
Wayne L Brown	Wayne L Brown	Defrauded Investor	x4137 | x4317	NA	300,000.00	84,000.00	35,354.83	11.8%	48,645.00	
Wells Family Trust dtd March 1, 2011	Wells Family Trust dtd 3/1/2011 AGENCY	Defrauded Investor	x6544	NA	35,000.00	9,800.00	2,963.01	8.5%	6,837.00	
Wen LaCasse	Wen LaCasse Self Directed IRA	Defrauded Investor	x2912	NA	506,100.00	141,708.00	29,662.75	5.9%	112,045.00	[4]
Wendell and Judith Sell Family Trust, dated 8/2/2005	Wendell and Judith Sell Family Trust Custodial AGENCY	Defrauded Investor	x0863	NA	60,000.00	16,800.00	10,735.89	17.9%	6,064.00	
Wendell B Sell	Wendell B Sell Self Directed IRA	Defrauded Investor	x0860	NA	60,000.00	16,800.00	15,291.38	25.5%	1,509.00	
Wendi Norris	Wendi M. Jackman Norris 2009 Gift Trust	Defrauded Investor	x4634	NA	200,000.00	56,000.00	15,671.25	7.8%	40,329.00	[3]
Wendy J Massucco	Wendy J Massucco Custodial AGENCY	Defrauded Investor	x6545	NA	7,500.00	2,100.00	1,340.93	17.9%	759.00	
Wendy Labov Dunne 2009 Trust, dtd 2/18/2009	Wendy Labov Dunne 2009 Trust, dtd 2/18/2009 Custodial AGENCY	Defrauded Investor	x2901	NA	50,000.00	14,000.00	11,497.22	23.0%	2,503.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Wesley Kuwano	Millennium Trust Co LLC Cust fbo Wesley N Kuwano TOD | Millennium Trust Co LLC fbo Wesley N Kuwano TOD	Defrauded Investor	x3787 | x3788 | x3789 | x3790	NA	200,000.00	56,000.00	34,112.30	17.1%	21,888.00	
Wesley W. Curl	Wesley W Curl	Defrauded Investor	x2754 | x4621 | x4674	NA	300,000.00	84,000.00	120,553.43	40.2%	0.00	[1]
Western Museum of Mining and Industry	Western Museum of Mining and Industry AGENCY	Defrauded Investor	x6052	NA	3,500.00	980.00	587.71	16.8%	392.00	
Whitney Keefer	Whitney E Keefer Custodial Agency	Defrauded Investor	x0078	NA	1,750.00	490.00	181.23	10.4%	309.00	
Whitney Living Trust	Whitney Living Trust Custodial AGENCY	Defrauded Investor	x6612	NA	261,000.00	73,080.00	70,066.80	26.8%	3,013.00	[4]
Will and Ellen Hernandez	William and Ellen Hernandez	Defrauded Investor	x3811	NA	25,000.00	7,000.00	4,821.92	19.3%	2,178.00	
William A Waite	Equity Trust Co Cust fbo William A Waite Rollover IRA	Defrauded Investor	x5088 | x5219	NA	350,000.00	98,000.00	79,055.89	22.6%	18,944.00	
William A Waite	William A Waite Trust dtd 12/15/1981; William A Waite Trustee	Defrauded Investor	x4070 | x4441	NA	350,000.00	98,000.00	40,301.46	11.5%	57,699.00	
William and Deborah Brome	William M and Deborah E Brome JTWROS	Defrauded Investor	x3846	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
William and Lee O'Brien	Millennium Trust Co Cust fbo Lee O'Brien Trust u/a dtd 5/8/2008; Lee O'Brien, Trustee	Defrauded Investor	x4275 | x4682	NA	250,000.00	70,000.00	13,023.30	5.2%	56,977.00	
William and Roberta Isgreen	William P Isgreen, MD Revocable Trust u/a 11/19/1996; William P Isgreen, Trustee	Defrauded Investor	x3482	NA	100,000.00	28,000.00	17,105.51	17.1%	10,894.00	
William and Roberta Isgreen	Roberta Isgreen Revocable Trust u/a 1/19/1996; Roberta Isgreen, Trustee	Defrauded Investor	x3767 | x4587	NA	203,793.08	57,062.06	7,594.52	3.7%	49,468.00	
William C. and Jani E. McCormick Foundation	William C. and Jani E. McCormick Foundation	Defrauded Investor	x2278 | x2498 | x5701 | x5702	NA	783,747.46	219,449.29	57,402.73	7.3%	162,047.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
William Charles Schnute, Jr.	Millennium Trust Co Cust fbo William Charles Schnute, Jr. Roth IRA	Defrauded Investor	x3760 | x3761 | x3762 | x3763	NA	400,000.00	112,000.00	69,394.69	17.3%	42,605.00	[3]
William Gilmore and Victoria Cotrell	TD Ameritrade Clearing fbo William S Gilmore and Victoria Cotrell JTWROS | William S Gilmore and Victoria Cotrell JTWROS	Defrauded Investor	x3405 | x3406 | x3665	Not Stated	275,374.41	77,104.83	127,657.49	46.4%	0.00	[1]
William J Danler	William J Danler SIMPLE IRA	Defrauded Investor	x1715	NA	9,000.00	2,520.00	1,615.41	17.9%	905.00	
William J Petrasich	William J Petrasich Self Directed IRA	Defrauded Investor	x9184	NA	168,900.00	47,292.00	84,873.61	50.3%	0.00	[1]
William J Weise IV	William J Weise IV Self Directed IRA	Defrauded Investor	x6490	NA	193,200.00	54,096.00	14,193.55	7.3%	39,902.00	
William L Green	William L Green Self Directed Roth IRA	Defrauded Investor	x6032	NA	76,000.00	21,280.00	13,577.24	17.9%	7,703.00	
William L Hudson	William L Hudson 2012 Family Trust u/a 5/15/2012; William Hudson, Trustee | William L Hudson 2012 Family Trust u/a 5/15/2012; William L Hudson Trustee	Defrauded Investor	x3704 | x3705 | x3927 | x3928	NA	521,132.74	145,917.17	0.00	0.0%	145,917.00	
William M Hall	William M Hall Self Directed IRA	Defrauded Investor	x7324	NA	9,000.00	2,520.00	1,876.32	20.8%	644.00	
William Masuen	William Masuen Self Directed IRA	Defrauded Investor	x6992	NA	221,000.00	61,880.00	22,446.32	10.2%	39,434.00	
William Olhausen	Millennium Trust Co Cust fbo William Olhausen Sr. IRA	Defrauded Investor	x4302 | x5327	NA	156,000.00	43,680.00	21,087.77	13.5%	22,592.00	[4]
William Olhausen	Millennium Trust Co Cust fbo Olhausen Family Trust dtd 8/14/1998; William and Dona Marie Olhausen, Trustees	Defrauded Investor	x4304 | x4381 | x5344	NA	3,078,000.00	861,840.00	1,772,296.98	57.6%	0.00	[1][4]

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
William Ramstein	Millennium Trust Co LLC Cust fbo William L. Ramstein Rollover IRA | William L. Ramstein | William Ramstein	Defrauded Investor	x3018 | x3301 | x4028 | x4759	NA	1,945,000.00	544,600.00	248,460.29	12.8%	296,140.00	
William Tyson	Millennium Trust Co Cust fbo William Tyson IRA	Defrauded Investor	x5400	NA	100,000.00	28,000.00	1,369.87	1.4%	26,630.00	[4]
William VanCanagan	Millennium Trust Co Cust fbo William VanCanagan IRA	Defrauded Investor	x4678	NA	100,000.00	28,000.00	5,726.04	5.7%	22,274.00	
Wilma E Parrish	Wilma E Parrish Self Directed IRA	Defrauded Investor	x8740	NA	115,800.00	32,424.00	16,388.43	14.2%	16,036.00	
Wilton S Henderson Family Trust DTD 9/27/2008	Wilton S Henderson Family Trust DTD 9/27/2008 Custodial AGENCY	Defrauded Investor	x7592	NA	33,500.00	9,380.00	5,987.98	17.9%	3,392.00	
Wing Foon Ng	Millennium Trust Co Cust fbo Wing Foon Ng Roth IRA	Defrauded Investor	x4120	NA	350,000.00	98,000.00	52,739.68	15.1%	45,260.00	[3]
Winglik Choi	Millennium Trust Co fbo Winglik Choi	Defrauded Investor	x4154	NA	100,000.00	28,000.00	7,868.47	7.9%	20,132.00	[3]
Woodruff Soldner	Woodruff Soldner Revocable Trust dtd 9/20/2012; Woodruff Soldner, Trustee	Defrauded Investor	x4581	NA	250,000.00	70,000.00	17,013.72	6.8%	52,986.00	
Wurzel Parsons-Keir	Millennium Trust Co Cust fbo Wurzel Parsons-Keir Roth IRA	Defrauded Investor	x4694	NA	100,000.00	28,000.00	0.00	0.0%	28,000.00	
Yash Patel & Associates LLC	Yash Patel & Associates LLC Custodial AGENCY	Defrauded Investor	x8762	NA	127,400.00	35,672.00	24,938.16	19.6%	10,734.00	
Yin Zhang and Qi Lu	Yin Zhang & Qi Lu, JWROS	Defrauded Investor	x2453	NA	100,000.00	28,000.00	14,142.42	14.1%	13,858.00	
Yolande Amundson	Yolande Amundson Self Directed IRA	Defrauded Investor	x169	NA	12,000.00	3,360.00	2,146.03	17.9%	1,214.00	
Yoshiko Murasawa	TD Ameritrade Clearing fbo Yoshiko Murasawa | Yoshiko Murasawa	Defrauded Investor	x4308 | x4319 | x4322	NA	867,000.00	242,760.00	241,223.84	27.8%	1,536.00	

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]
Yukako McMillen	The Seltzer Revocable Trust dtd 1/18/2002; Allen J Seltzer & Yukako Y Seltzer Trustees	Defrauded Investor	x2759	NA	100,000.00	28,000.00	19,287.72	19.3%	8,712.00	
Yvette Soudani	Equity Trust Co Cust fbo Yvette Soudani IRA	Defrauded Investor	x4887	NA	100,000.00	28,000.00	1,326.03	1.3%	26,674.00	
Zam Capital Group, LLC	Zam Capital Group LLC	Defrauded Investor	x3538 | x3539 | x3540 | x3910 | x4030 | x4083 | x4358 | x5715	Amended by Stipulation	10,936,707.57	3,062,278.12	3,839,923.10	35.1%	0.00	[1][2][3]
Zana Hart	Zana Hart Self Directed IRA	Defrauded Investor	x7427	NA	50,000.00	14,000.00	0.00	0.0%	14,000.00	
Zhejing Zhou	Millennium Trust Co Cust fbo Zhejing Zhou Roth IRA	Defrauded Investor	x4483	NA	84,000.00	23,520.00	1,933.14	2.3%	21,587.00	[3]
Zhiyi Yu and Eric Ly	The Zanderic Trust dtd 8/27/2006 | The Zanderic Trust dtd 8/27/2006; Zhiyi Yu and Eric Ly, Trustees	Defrauded Investor	x4547 | x5052	NA	2,500,000.00	700,000.00	109,358.48	4.4%	590,642.00	
Zhong Guo	Millennium Trust Co Cust fbo Zhong Guo Roth IRA	Defrauded Investor	x4491	NA	100,000.00	28,000.00	8,802.73	8.8%	19,197.00	[3]
Zimmerman Family Trust No. 1	Zimmerman Family Trust No. 1 Agency	Defrauded Investor	x8625	NA	15,000.00	4,200.00	3,127.20	20.8%	1,073.00	
				Totals:	8,988,769.42	556,035,276.11	155,689,877.31	112,589,102.08		74,064,707.00

[1] Defrauded Investor's Pre-Receivership Return exceeds the Calculated Rising Tide Interim Threshold Amount, therefore they are not eligible for a distribution in this round under the Receiver's Calculated Interim Distribution [Rising Tide].

[2] Stipulated to amend the claim to conform to the terms of the Court-approved distribution plan.

[3] Defrauded Investor is a member of an individually-named plaintiff group. Any distribution(s) from the Receivership Estate to Defrauded Investor determined in accordance with the Court-approved distribution plan as well as Defrauded Investor's portion of the proceeds of the Tort Claim Settlement with the Receivership Entity will be combined with those of other members of the group and allocated in accordance with an intra-group agreement, which may ultimately result in Defrauded Investor receiving more or less than the Receiver's Calculated Interim Distribution [Rising Tide].

[4] Defrauded Investor is a member of an individually-named plaintiff group, with an intra-group agreement in place for the allocation of the proceeds of the Tort Claim Settlement with the Receivership Entity in a manner that differs from the provisions of the Court-approved distribution plan, which may ultimately result in Defrauded Investor receiving more or less than the Receiver's Calculated Interim Distribution [Rising Tide].

Exhibit 4 - Defrauded Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Account Number(s) or Investor ID	Proof of Claim Amount	Total Investment - Allowed Claim (A)	Calculated Rising Tide Interim Threshold Amount (B) = A x 28.0%	Pre-Receivership Return (C)	Pre-Receivership Return % C ÷ A	Receiver's Calculated Interim Distribution [Rising Tide] (D) = greater of B - C or Zero	Notes [Refer to the end of the Exhibit]

[5] Claimant and its affiliated entity owe an obligation to the Receivership Estate. Claimant will not receive any Plan Distribution until that obligation is fully satisfied.

[6] Defrauded Investor is obligated to repay net winnings received on another account with the same associated tax identification number. Pursuant to the Court-approved Distribution Plan, the Receiver is entitled to withhold all Plan Distributions until the Defrauded Investor repays the net winnings. Rather than doing so, the Receiver will distribute the amount of the "Receiver's Calculated Interim Distribution" less the amount of the net winnings that the Defrauded Investor received on the other account with the same associated tax identification number. The Receiver has provided the Defrauded Investor information regarding the net winnings, including a statement reflecting account activity during the Ponzi period.

[7] To the extent a single claim was submitted multiple times, for example by submission via email and regular mail, the claim is addressed or resolved as set forth in this Exhibit and duplicate claims are disallowed.

Exhibit 5 - Creditor Class Claims

Name(s)	Receiver's Classification	NOD Claim Amount [1]	Proof of Claim Amount	Proposed Allowed Claim Amount	Notes
ASFG INC & TRD CONSULTING LLC	Creditor Claim	NA	27,381,251.00	TBD	[4]
AKIN GUMP STRAUSS HAUER & FELD LLP	Creditor Claim	NA	646,127.00	TBD	[4]
CBL INSURANCE LTD	Creditor Claim	NA	1,800,000.00	TBD	[3]
COGENT COMMUNICATIONS, INC.	Creditor Claim	1,987.10	11,572.23	TBD	[4]
DELAP LLP	Creditor Claim	NA	4,660.00	TBD	
DELL FINANCIAL SERVICES L.L.C.	Creditor Claim	NA	1,124,865.18	TBD	
EDGAR RODRIGUEZ	Creditor Claim	See Ex. 2	NA	TBD	[2]
ELLIOT HAYES	Creditor Claim	NA	150,000.00	TBD	[3]
FRANCISCO FERREYRA	Creditor Claim	NA	6,126.49	TBD	
IMPLEMENTATION SPECIALISTS, INC.	Creditor Claim	39,986.25	NA	TBD	
JAMES H GANIER	Creditor Claim	See Ex. 2	NA	TBD	[2]
JCPR, INC DBA J CONNELLY	Creditor Claim	NA	65,998.00	TBD	
MICHAEL INSU CHONG	Creditor Claim	See Ex. 2	NA	TBD	[2]
MICHAEL PIRELLO	Creditor Claim	NA	2,307,074.59	TBD	
MICHAEL PIRELLO	Creditor Claim	NA	107,305.69	TBD	
RON PIRELLO	Creditor Claim	NA	53,400.00	TBD	[4]
NORMAN GARY PRICE	Creditor Claim	NA	5,638,129.00	TBD	
SALESFORCE.COM, INC.	Creditor Claim	2,823.87	187,515.00	TBD	
STRATEGIC CAPITAL GROUP, LLC	Creditor Claim	NA	5,638,129.00	TBD	
THOMAS MICHAEL GOILA	Creditor Claim	26,539.18	NA	TBD	
TARRANT COUNTY TAX OFFICE	Creditor Claim	NA	45,765.29	TBD	
U.S. BANK N.A. D/B/A U.S. BANK EQUIPMENT FINANCE	Creditor Claim	NA	5,260.34	TBD	
WEST PUBLISHING CORPORATION DBA THOMSON REUTERS - WEST	Creditor Claim	21,785.32	NA	TBD	
ROBERT W. NOACK	Creditor Claim	NA	300,000.00	TBD	
ROBERT W. NOACK	Creditor Claim	NA	25,000.00	TBD	
	Totals:	93,121.72	45,498,178.81	-	

[1] NOD is the Receiver's acronym for the Notice of Receiver's Initial Determination that was previously sent to Claimants (along with attachments) that contained information which constituted the Receiver's determination of their Allowed Claim.

[2] See Exhibit 2 for information on the Non-Officer Former Employee Claim, which includes the full NOD claim amount.

[3] Claim received after the Claims Bar Date of July 31, 2019.

[4] To the extent a single claim was submitted multiple times, for example by submission via email and regular mail, the claim is addressed or resolved as set forth in this Exhibit and duplicate claims are disallowed.

Exhibit 6 - Individual Defendant Class Claims

Name(s)	Receiver's Classification	NOD Claim Amount [1]	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Notes
KATHERINE JESENIK	Individual Defendant Claim	NA	Not Stated	0.00	0.00	
	Totals:	0.00	0.00	0.00	0.00	

[1] NOD is the Receiver's acronym for the Notice of Receiver's Initial Determination that was previously sent to Claimants (along with attachments) that contained information which constituted the Receiver's determination of their Allowed Claim. No NODs were sent to Individual Defendants.

Exhibit 7 - Pass-Through Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Legal Entity	Notes [Refer to the last page of the Exhibit]
A STEPHEN AND JUDY A ROSA	A. Stephen and Judy A. Rosa	Pass-through Investor Claim	1,273.44	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
ADAM ZUFFINETTI	Adam Zuffinetti	Pass-through Investor Claim	Amended by Stipulation	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][3][6]
ALAN AND ELLEN SIMONS	Alan and Ellen Simons	Pass-through Investor Claim	1,273.41	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
ALAN AND ELLEN SIMONS	Alan and Ellen Simons	Pass-through Investor Claim	Not Stated	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
ALAN ZEXTER	Millennium Trust Co Cust fbo Alan Zexter IRA	Pass-through Investor Claim	1,909.28	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
ANNETTE GILKESON	Annette Gilkeson	Pass-through Investor Claim	90,341.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
ANTONY R HALLADA REVOCABLE TRUST	Antony R Hallada Revocable Trust u/a dtd 01/23/2008; Antony Hallada, Trustee	Pass-through Investor Claim	112,999.18	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
APPERT FAMILY HOLDINGS LLC	Appert Family Holdings LLC	Pass-through Investor Claim	749,749.64	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
ARDIS AND JODI RIBAIL	Ardis and Jodi Ribail	Pass-through Investor Claim	1,272.79	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
AXEL H FLICHTBEIL	Millenium Trust Company fbo Axel Herbert Flichtbeil IRA	Pass-through Investor Claim	Amended by Stipulation	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][3][6]
BRADLEY D. COX	Brad & Mutsuyo Cox	Pass-through Investor Claim	440,222.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
BRIAN DEDINSKY	Brian Dedinsky	Pass-through Investor Claim	1,910.12	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][5]
CHRISTOPHER APPERT	Christopher Appert	Pass-through Investor Claim	1,194,151.32	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
CHRYSTELLE SETZER	Chrystelle Setzer	Pass-through Investor Claim	6,366.84	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
DANIEL WHITE	Daniel White	Pass-through Investor Claim	2,179.88	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
DAVE AND KAREN TREJBAL	Dave and Karen Trejbal	Pass-through Investor Claim	1,272.79	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
DAVID J. GILKESON	IRA Services Trust Co Cust FBO David Gilkeson IRA	Pass-through Investor Claim	103,036.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
DELMAR PALACHECK	Millennium Trust Co Cust FBO Delmar Palacheck IRA	Pass-through Investor Claim	3,624.13	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
DOUGHERTY FAMILY TRUST, DAVID MCKEE DOUGHERTY AND JULIE EMRY DOUGHERTY, TRUSTEES	Dougherty Family Trust u/a dtd 11/29/12; David McKee Dougherty & Julie Emry Dougherty, TTEEs	Pass-through Investor Claim	Not Stated	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
DOUGLAS FIEBELKORN	Douglas Fiebelkorn	Pass-through Investor Claim	1,273.44	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
D'URSO FAMILY INVESTMENT TRUST	D'Urso Family Investment Trust dtd 5/17/2011; Sean and Johnna D'Urso, Trustees	Pass-through Investor Claim	3,255.21	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
D'URSO FAMILY INVESTMENT TRUST BY SEAN AND JOHNNA D'URSO	D'Urso Family Investment Trust dtd 5/17/2011; Sean and Johnna D'Urso, Trustees	Pass-through Investor Claim	112,725.03	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]

Exhibit 7 - Pass-Through Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Legal Entity	Notes [Refer to the last page of the Exhibit]
ED HOERING III	Hoering Living Trust dtd 9/22/15; Edward A Hoering III and Martha J Hoering, Trustees	Pass-through Investor Claim	152,700.89	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
G.E. BLESKACEK REVOCABLE GRANTOR TRUST	G.E. Bleskacek Revocable Grantor Trust dtd 12/29/1994; Debra Rubenzer and Terri Stelter, Trustees	Pass-through Investor Claim	6,710.08	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
GAIL L KANE REVOCABLE TRUST	Gail L Kane Revocable Trust u/a dtd 10/04/1993	Pass-through Investor Claim	305,257.10	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
GEORGE HANSETH	George Hanseth	Pass-through Investor Claim	145,435.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1][2]
GORDON A VIERE	Millennium Trust Co LLC Cust. FBO Gordon A. Viere IRA	Pass-through Investor Claim	152,673.98	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][5]
GORDON VIERE	Gordon and Diane Viere	Pass-through Investor Claim	3,649.48	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][5]
JACK AND RITA DAUGHERY	Jack and Rita Daughery TIC	Pass-through Investor Claim	11,284.86	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][5]
JACK DAUGHERY	Millennium Trust Co Cust fbo Jack Daughery IRA	Pass-through Investor Claim	3,183.52	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][5]
JAMES C CHRISTENSEN	Millennium Trust Co Cust fbo James Christensen IRA	Pass-through Investor Claim	14,532.67	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
JAMES C CHRISTENSEN REVOCABLE LIVING TRUST	James C Christensen Revocable Living Trust	Pass-through Investor Claim	604,561.89	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
JAMES E JOYCE JR REVOCABLE INTERVIVOS TRUST	James E Joyce Jr Rev Intervivos Trust U/A 5/18/99	Pass-through Investor Claim	152,673.98	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
JAMES MORFORD	James Morford	Pass-through Investor Claim	3,183.66	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
JEFFORIE AND JUDILYN KVILHAUG	Kvilhaug Living Trust dtd 1/24/2012; Jefforie and Judilyn Kvilhaug, Trustees	Pass-through Investor Claim	1,273.44	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
JEFFREY OLSON	Millennium Trust Co Cust fbo Jeffrey Olson IRA	Pass-through Investor Claim	6,366.98	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
JEFFREY OLSON	Jeffrey Olson	Pass-through Investor Claim	112,705.45	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
JEFFREY SKUMAUTZ	Millennium Trust Co Cust fbo Jeffrey Skumautz IRA	Pass-through Investor Claim	3,618.38	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
JOE SHARP	Joe Sharp	Pass-through Investor Claim	120,530.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
JOHN PETERS III	John Peters III	Pass-through Investor Claim	152,673.98	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
JON FALKOWSKI	Jon Falkowski	Pass-through Investor Claim	135,271.17	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]

Exhibit 7 - Pass-Through Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Legal Entity	Notes [Refer to the last page of the Exhibit]
JON K. HAAHR	Millennium Trust Co Cust fbo Jon Kurt Haahr IRA	Pass-through Investor Claim	61,080.92	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
JOSEPH AND MARYBETH MARKIEWICZ	Joseph and Mary Beth Markiewicz	Pass-through Investor Claim	1,909.22	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
JOSEPH MARKIEWICZ	Millennium Trust Co Cust fbo Joseph Markiewicz IRA	Pass-through Investor Claim	1,272.85	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
JOSEPHINE BENZ CARPENTER 1996 LIVING TRUST	Josephine Benz Carpenter 1996 Living Trust u/a 1/05/96; Josephine Carpenter, Trustee	Pass-through Investor Claim	451,921.23	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
JOSEPHINE CARPENTER REVOCABLE TRUST	Josephine Benz Carpenter 1996 Living Trust u/a 1/05/96; Josephine Carpenter, Trustee	Pass-through Investor Claim	16,078.47	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
KANNAN PASHUPATHY	Kannan Pashupathy	Pass-through Investor Claim	142,167.94	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
KAREN BENZ	Millennium Trust Company Cust fbo George B. Benz IRA	Pass-through Investor Claim	9,542.82	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][5]
KENT S. VILENDRER REVOCABLE TRUST	Kent S. Vilendrer Revocable Trust 8/24/2004; Kent S. Vilendrer, Trustee	Pass-through Investor Claim	2,546.88	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
KURT R. GOLDSMITH	Kurt Goldsmith	Pass-through Investor Claim	146,832.88	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
KVILHAUG LIVING TRUST DTD 1/24/2012; JEFFORIE AND JUDILYN KVILHAUG, TRUSTEES	Kvilhaug Living Trust dtd 1/24/2012; Jefforie and Judilyn Kvilhaug, Trustees	Pass-through Investor Claim	14,649.47	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
LJM TRUST	NFS LLC fbo The LJM Trust U/A 6/15/2010	Pass-through Investor Claim	300,000.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1][3]
LOUISE B. PLANK REVOCABLE TRUST	Louise B. Plank Rev Trust dtd 3/27/97; Louise Plank, Trustee	Pass-through Investor Claim	3,180.59	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
LOUISE B. PLANK REVOCABLE TRUST	Louise B. Plank Rev Trust dtd 3/27/97; Louise Plank, Trustee	Pass-through Investor Claim	226,078.11	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
MANI RAHNAMA	Mani Rahnama IRA	Pass-through Investor Claim	290,939.98	0.00	Equity Interest	Aequitas ETC Founders Fund, LLC	[1][3]
MARIE BREMER TRUST - GEORGE BENZ SHARE	Marie Bremer Trust; George Benz Share, George Benz, Trustee	Pass-through Investor Claim	7,980.66	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
MARIE BREMER TRUST - GEORGE BENZ SHARE	Marie Bremer Trust; George Benz Share, George Benz, Trustee	Pass-through Investor Claim	226,234.76	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
MARIE BREMER TRUST - JOSEPHINE CARPENTER SHARE	Marie Bremer Trust; Josephine Carpenter Share, Josephine Carpenter, Trustee	Pass-through Investor Claim	6,361.17	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][2]
MARIE BREMER TRUST - LOUISE PLANK SHARE	Marie Bremer Trust; Louise Plank Share, Louise Plank, Trustee	Pass-through Investor Claim	5,088.93	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]

Exhibit 7 - Pass-Through Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Legal Entity	Notes [Refer to the last page of the Exhibit]
MARIE BREMER TRUST JOSEPHINE CARPENTER SHARE	Marie Bremer Trust; Josephine Carpenter Share, Josephine Carpenter, Trustee	Pass-through Investor Claim	226,273.93	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][2][5]
MARIE BREMER TRUST LOUISE B. PLANK SHARE	Marie Bremer Trust; Louise Plank Share, Louise Plank, Trustee	Pass-through Investor Claim	226,313.09	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][2]
MARK AND KARLA SCHLIMGEN	Mark and Karla Schlimgen	Pass-through Investor Claim	3,183.66	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
MARY LOUISE AND MARKHAM BROUGHTON REVOCABLE TRUST	Mary Louise and Markham Broughton Revocable Trust	Pass-through Investor Claim	135,271.17	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
MATTHEW AND SUZANNE CLAEYS	Matthew and Suzanne Claeys	Pass-through Investor Claim	1,273.44	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
MICHAEL AND KRISTINE DOUGLAS	Michael J. and Kristine L. Douglas JTWROS	Pass-through Investor Claim	152,673.98	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
MICHAEL AND TERI DEA ZUFFINETTI	Michael J. Zuffinetti and Teri Dea Zuffinetti	Pass-through Investor Claim	Amended by Stipulation	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][3][6]
MICHAEL FRY	Michael E. Fry	Pass-through Investor Claim	13,414.47	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
MICHAEL MCCONNELL	Michael McConnell	Pass-through Investor Claim	112,705.45	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
MICHAEL R. SIME REVOCABLE TRUST	Michael R Sime Revocable Trust u/a 1/31/1997; Michael R Sime, Trustee	Pass-through Investor Claim	8,176.33	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][2]
MICHAEL SILL	Michael M Sill II Revocable Trust Agreement u/a dtd 2/27/2012	Pass-through Investor Claim	451,607.91	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][2]
MICHAEL SIME	Michael R Sime Revocable Trust u/a 1/31/1997; Michael R Sime, Trustee	Pass-through Investor Claim	451,921.23	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][2]
MITCHELL AND JULIE K. GERSTEIN	Mitchell and Julie Gerstein	Pass-through Investor Claim	2,607.24	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
NICHOLAS HOULE	Nicholas J. Houle Revocable Trust dtd 6/10/2005; Nicholas and Terese Houle, Trustees	Pass-through Investor Claim	1,273.44	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
NORMA LEE PRIEL	John and Norma Lee Priel	Pass-through Investor Claim	141,449.36	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
PETER C. FARROW	Peter C. Farrow	Pass-through Investor Claim	243,861.22	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
PETER FARROW	Peter C. Farrow	Pass-through Investor Claim	8,726.75	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
RAY MALONE - TRUSTEE MARION LEWIS HERNANDEZ TRUST	Marion Hernandez Trust	Pass-through Investor Claim	250,000.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
RICHARD H. GOLDENSON	Richard Goldenson	Pass-through Investor Claim	5,479.58	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
RITA DAUGHERY	Millennium Trust Co Cust fbo Rita Daughery IRA	Pass-through Investor Claim	3,183.52	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][5]

Exhibit 7 - Pass-Through Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Legal Entity	Notes [Refer to the last page of the Exhibit]
ROBERT W. NOACK	Robert Noack	Pass-through Investor Claim	33,478.90	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
ROBERT W. NOACK	Robert W. Noack IRA	Pass-through Investor Claim	50,000.00	0.00	Equity Interest	Aequitas ETC Founders Fund, LLC	[1]
RONALD AND KAREN CHIN REV. TRUST, KAREN CHIN, TRUSTEE	Roland Chin	Pass-through Investor Claim	146,832.10	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
ROY THOMPSON AND BARBARA LILLIE	Roy W Thompson	Pass-through Investor Claim	3,633.15	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
SCHENK ENTERPRISES BY DAVID SCHENK	Schenk Enterprises	Pass-through Investor Claim	152,673.98	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
SCOTT WALKER	Scott Walker	Pass-through Investor Claim	1,453.30	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
SHELLEY M. LYNCH REVOCABLE TRUST	Shelley M. Lynch Revocable Trust	Pass-through Investor Claim	112,705.45	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
STEPHEN A. AND KRISTINE K. BIEN REVOCABLE GRANTOR TRUST	Stephen A. and Kristine K. Bien Revocable Grantor Trust dtd 10/2/2009; Stephen and Kristine Bien, Trustees	Pass-through Investor Claim	61,113.21	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
STEPHEN A. AND KRISTINE K. BIEN REVOCABLE GRANTOR TRUST	Stephen A. and Kristine K. Bien Revocable Grantor Trust dtd 10/2/2009; Stephen and Kristine Bien, Trustees	Pass-through Investor Claim	2,684.04	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
STEPHEN R. KLICK REVOCABLE TRUST	Stephen R. Klick Revocable Trust dtd 12/20/2012; Stephen R. Klick, Trustee	Pass-through Investor Claim	112,744.61	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
STEVEN G AND CONSTANCE B LANZL JTWROS	Steven G Lanzl and Constance B Lanzl JTWROS	Pass-through Investor Claim	152,673.98	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
STEVEN N. ELLIOT	Steven N Elliot	Pass-through Investor Claim	99,721.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1][5]
STEVEN R AND KAREN K ROONEY REVOCABLE GRANTOR TRUST	Steven and Karen Rooney Revocable Grantor Trust dtd 4/11/2008; Steven and Karen Rooney, Trustees	Pass-through Investor Claim	19,786.61	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
STEVEN R AND KAREN K ROONEY REVOCABLE GRANTOR TRUST	Steven and Karen Rooney Revocable Grantor Trust dtd 4/11/2008; Steven and Karen Rooney, Trustees	Pass-through Investor Claim	610,695.92	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]
SUSAN GOODNATURE	Susan Goodnature	Pass-through Investor Claim	7,266.02	0.00	Equity Interest	Aequitas WRFF I, LLC	[1]
SUSAN K. STEVENS TRUST	Susan K Stevens Trust	Pass-through Investor Claim	151,839.78	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][2]
SUSAN MAXWELL	Susan Maxwell Custodial AGENCY	Pass-through Investor Claim	150,000.00	0.00	Equity Interest	Aequitas WRFF I, LLC	[1][2][4]
TERRY ENGER	Millennium Trust Co. cust fbo Terry Enger IRA	Pass-through Investor Claim	152,700.89	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1]

Exhibit 7 - Pass-Through Investor Class Claims

Investor / Contact Name(s)	Account Name(s)	Receiver's Classification	Proof of Claim Amount	Proposed Allowed Claim Amount	Proposed Distribution	Legal Entity	Notes [Refer to the last page of the Exhibit]
THOMAS E. MULFLUR	Tom and Cindy Mulflur	Pass-through Investor Claim	Amended by Stipulation	0.00	Equity Interest	Aequitas ETC Founders Fund, LLC	[1][3][6]
TIMOTHY M. RIPPEY REVOCABLE TRUST; TIMOTHY M. RIPPEY, TRUSTEE	Timothy M. Rippey Revocable Trust; Timothy M. Rippey, Trustee	Pass-through Investor Claim	Not Stated	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
TONY AND CLARISA ENG	Tony G. Eng and Clarisa I. Eng JTWROS | Millennium Trust Co Cust fbo Tony Eng Individual 401K PSP	Pass-through Investor Claim	Amended by Stipulation	0.00	Equity Interest	Aequitas ETC Founders Fund, LLC	[1][3][6]
YARG FOUNDATION	Yarg Foundation	Pass-through Investor Claim	1,401,473.00	0.00	Equity Interest	Aequitas Hybrid Fund, LLC	[1]
ZAM CAPITAL GROUP, LLC	Zam Capital Group LLC	Pass-through Investor Claim	Amended by Stipulation	0.00	Equity Interest	Aequitas Capital Opportunities Fund, LP	[1][3][6]
		Totals:	12,693,860.60	0.00			

[1] Pass-through Investors retain any remaining equity interest in the legal entity as indicated in the corresponding "Legal Entity" field and/or any equity interest resulting therefrom.

[2] Claim received after the Claims Bar Date of July 31, 2019.

[3] Pass-through Investor is a member of an individually-named plaintiff group. Any distribution(s) from the Receivership Estate to Pass-through Investor determined in accordance with the Court-approved distribution plan as well as Pass-through Investor's portion of the proceeds of the Tort Claim Settlement with the Receivership Entity will be combined with those of other members of the group and allocated in accordance with an intra-group agreement, which may ultimately result in Pass-through Investor receiving more or less than the Receiver's Calculated Interim Distribution [Rising Tide].

[4] The Pass-through Investor's Proof of Claim asserts a claim against a legal entity that is not part of the Receivership Estate. The Receiver believes this was in error and agrees to allow the Pass-through Investor's claim against the appropriate Receivership Entity as set forth in the corresponding "Legal Entity" field.

[5] To the extent a single claim was submitted multiple times, for example by submission via email and regular mail, the claim is addressed or resolved as set forth in this Exhibit and duplicate claims are disallowed.

[6] Stipulated to amend the claim to conform to the terms of the Court-approved distribution plan.