UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION
www.flmb.uscourts.gov

In re	)	
	)	
LOUIS J. PEARLMAN, et al.,	)	Case No. 6:07-bk-00761-KSJ
	)	Chapter 11
Debtor[s].	)	
	)	

MEMORANDUM OPINION GRANTING TRUSTEE'S
OMNIBUS MOTION FOR ORDER ESTABLISHING NET INVESTMENT METHOD

Louis J. Pearlman and ten Pearlman-related entities are the debtors in these related cases that are jointly administered and substantively consolidated.[1] Debtor, Louis J. Pearlman, along with some of his co-Debtor companies—Trans Continental Airlines ("TCA"), Trans Continental Records ("TCR"), and Louis J. Pearlman Enterprises ("Enterprises")—bilked thousands of investors out of hundreds of millions of dollars through the perpetration of different Ponzi schemes. One was known as the "Employee Investment Savings Account" (the "EISA Program"), under which TCA raised over $300 million from hundreds of investors nationwide. Pearlman, his broker intermediaries, and others at TCA allegedly promised investors above-market rates of return for their investments and that their investments were FDIC insured. Neither representation was true. Instead, Pearlman and his cronies pocketed much of the investment funds and used new investments to repay, or to pay interest to, prior investors in the EISA Program.

Soneet Kapila is the Chapter 11 Trustee[2] appointed in these cases due to Pearlman's

[1] Doc. No. 228. The Debtors in these jointly administered cases are: Louis J. Pearlman; Louis J. Pearlman Enterprises, Inc.; Louis J. Pearlman Enterprises, LLC; TC Leasing, LLC; Trans Continental Airlines, Inc. ("TCA"), Trans Continental Aviation, Inc.; Trans Continental Management, Inc.; Trans Continental Publishing, Inc.; Trans Continental Records, Inc.; Trans Continental Studios, Inc.; and Trans Continental Television Productions, Inc. (collectively, the "Debtors").

[2] Doc. No. 26 (Order Directing Appointment of Chapter 11 Trustee); Doc. No. 46 (Order Approving Appointment of Trustee).

fraudulent acts in using the Debtors to perpetrate the Ponzi schemes. The Trustee has spent over five years administering the bankruptcy and is now certain that he will distribute monies to general unsecured creditors.[3] The Trustee however has received more than 2,500 investor claims totaling over $1 billion from investors in Debtors' Ponzi scheme. Many investors have filed proofs of claim attaching their most recent account statements to show they are owed interest and dividends earned on their investments. However, to administer these claims and distribute funds in an equitable and efficient manner, the trustee seeks an order approving the "Net Investment Method," instead of using the last account statements, to calculate allowed investor claims.[4] Attached as Exhibit A is a list provided by the trustee of all investor claims subject to this proposed application.

The Net Investment Method credits the amount of cash actually deposited by an investor into an account with the Debtors, and then subtracts any amounts actually withdrawn as a return of principal, profits, or interest. This methodology allows each investor to receive a refund of their initial investments but does not give credit for amounts greater than the initial investment, because amounts paid over and above an investor's initial investment were not actually earned.[5] The earning statements Debtors gave to investors that showed they were entitled to additional monies were false and misleading. Any interest or dividends reflected on those amounts were fictitious. The Trustee opposes using the "last statement method" of determining claim amounts.

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[3] Doc. No. 3824 Trustee's Omnibus Motion for Order Establishing the Net Investment Method Approach as the Appropriate Method for Calculating Allowed Investor Claims.

[4] *Id.*

[5] *See* Adversary Proceeding No. 6:09-ap-00318-KSJ stating:

> In Florida, "value" is given if, in exchange for the transfer or obligation, property is transferred or an antecedent debt is secured or satisfied. Thus, loan repayments for a present or antecedent debt normally constitute "reasonably equivalent value" to debtors because, in exchange, a debtor receives "a reduction in the principal and interest of their loan by an equal amount." In the case of a Ponzi scheme, defrauded investors give "value" back to the debtor to the extent a debtor repays the principal amount of its obligation to the investor, but no value is attributed to payments made to investors in excess of a return of principal. "Any transfer up to the amount of the principal investment . . . is made for value . . . .and is not subject to recovery by the debtor's trustee." "Transfers over and above the return of the investor's principal investment—i.e., for "fictitious profits—are not made 'for value'" and may be subject to recovery by the trustee.

The Trustee argues using the Net Investment Method of distribution is a more fair and equitable way of recognizing and allowing investor claims in Ponzi scheme cases. At a hearing held on July 11, 2012, the Court directed the Trustee to file this omnibus motion establishing the Net Investment Method and stated that any objection to the Trustee's proposed application of this approach should include a legal memorandum setting forth an alternative method of determining an allowed claim and demonstrating why such alternative methodology should be adopted. No objections have been filed.

The Court finds the Net Investment Method is the appropriate methodology to apply to the investor claims in this case. The issue was recently addressed by the Bankruptcy Court for the Southern District of New York in *In re Bernard L. Madoff Investment Securities*, LLC,[6] and affirmed by the Second Circuit Court of Appeals.[7] The bankruptcy court approved the trustee's use of the Net Investment Method because it allowed the trustee to unwind, rather than legitimize, Mr. Madoff's fraudulent Ponzi scheme.[8] Understandably, the investors in that case argued against the Net Investment Method because they had justifiable expectations of profits, as reflected in their most recent account statements.[9] The court recognized, however, that those financial positions were only as good as the paper they were written on because, in actuality, they were a fictitious perpetuation of Madoff's Ponzi scheme and "did not reflect actual securities positions that could be liquidated."[10]

The Second Circuit Court of Appeals affirmed the bankruptcy court's application of the Net Investment Method, acknowledging the Ponzi scheme's account statements "reflected 'arbitrary amounts that necessarily had no relation to reality,"[11] and that the Net Investment Method is "more harmonious with provisions of the Bankruptcy Code that allow a trustee to

[6] *In re Bernard L. Madoff Investment Securities, LLC*, 424 B.R. 122 (Bankr. S.D.N.Y. 2010).
[7] *In re Bernard L. Madoff Inv. Sec. LLC,* 654 F.3d 229 (2d Cir. 2011) *cert. dismissed*, 132 S. Ct. 2712, 183 L. Ed. 2d 65 (U.S. 2012) and *cert. denied,* 133 S. Ct. 24 (U.S. 2012) and *cert. denied,* 133 S. Ct. 25 (U.S. 2012).
[8] *In re Bernard L. Madoff Investment Securities, LLC*, 424 B.R. at 140 (stating "it would be simply absurd to credit the fraud and legitimize the phantom world created by Madoff when determining Net Equity.").
[9] *Id*. at 134-35.
[10] *Id*. at 13.
[11] *In re Bernard L. Madoff Inv. Sec. LLC*, 654 F.3d at 241.

avoid transfers made with the intent to defraud . . . and avoid placing some claims unfairly ahead of others."[12] Other courts have followed the *Madoff* decisions to the same conclusion.[13]

The Court agrees with the rationales for accepting a net investment methodology instead of an account statement methodology. First, by definition a Ponzi scheme generates returns to investors not from legitimate business activity but through the influx of resources from new defrauded investors. Because each and every dollar is obtained by fraud, allowing some investors to stand behind the Ponzi scheme fiction would condone it, to the detriment of other defrauded investors, and carry it to a "fantastic conclusion."[14] Those investors who were unfortunate enough to invest their hard-earned money at a later date not only contributed to the "profits" earned by earlier investors, but they also perpetuated the scheme's existence. Where individuals have been similarly defrauded, all should recover their principal before any one of them recovers profits or interest.[15] Thus, although early investors who have withdrawn amounts greater than their initial investment will receive no distribution under the Net Investment Method, at least they have received a return of some or all of their principal.[16]

Second, recognizing returns from an illegal financial scheme is contrary to public policy inasmuch as it legitimizes the proscribed investment scheme.[17] The claims administration process instead should focus on the cash actually invested and the withdrawals actually made, rather than on the fraudulent account statement prepared in connection with a criminal enterprise and used to deceive the masses.

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[12] *Id.* at 242, n.10.
[13] *In re Deluca*, 35 Misc. 3d 1210(A), 950 N.Y.S.2d 722 (Sur. 2012) (following the net investment method established in the Madoff case); *Cmty. First Bank v. First United Funding, LLC*, 822 N.W.2d 306, 311 (Minn. Ct. App. 2012) (explaining that it "adopted a methodology that [the court] believed would treat each of the parties as similarly situated victims.").
[14] *S.E.C. v. Credit Bancorp Ltd.*, 2000 WL 1752979 at *40 (S.D.N.Y 2000).
[15] *Id.*
[16] *S.E.C. v. Capital Consultants, LLC*, 2002 WL 32502450 *2 (D. Or. Dec. 5, 2002).
[17] *Id.*

As Mr. Pearlman admitted in his guilty plea, he never intended to use his investors' funds to make legitimate investments or to engage in legitimate operations that would earn a profit. Therefore, the Court will apply the Net Investment Method to the investors' claims, which will reduce the proofs of claim of those investors who received interest or dividend payments, because those payments were, by their very nature, illegal and fictitious. An order consistent with this memorandum opinion shall be entered.

DONE AND ORDERED in Orlando, Florida, on December 26, 2012.

KAREN S. JENNEMANN
Chief United States Bankruptcy Judge

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Case No. 6:07-bk-00761-KSJ
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Orlando Division

Claims Register
EISA & Stock Claimants

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Creditor Name	Creditor Address
Abarbanel, Michael or Linda	5526 Win Hawk Way Lutz, FL 33558
Abdule-Latif, Numan	5467 Barnaby Ct NW Lilburn, GA 30047
Abitbol, Andrea	239 East 79Th Street #10A New York, NY 10
Acosta, Margarita	9926 Grey Fox Ln Port Richey, FL 34668
Adkins, Tina	525 Loop Drive Seguin, TX 78155
Afane, Jorge & Ana	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Agostino, Rosemarie	15847 Adobe Drive Hudson, FL 34667
Agster, Richard Or Dianne	4114 W. Mckay Avenue Tampa, FL 33609
Ailor, Susan K.	1990 W. High Point Lane Columbia, MO 65203
Aist, Kelvin	5672 S. Killarney Way Centennial, CO 80015

EXHIBIT A

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Creditor Name	Creditor Address
Aldridge, Gretchen K.	6157 136th Terrace N. Clearwater, FL 33760
Alexander, James H.	PO Box 5583 Virginia Beach, VA 23471
Algozzine, Gary or Margaret	1407 82nd Street N.W. Bradenton, FL 34209
Alkow, Nadia or Mitchell and Beverly	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Alkow, Nadia or Mitchell and Beverly	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Alkow, Nadia or Mitchell and Beverly	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Alkow, Nadia or Mitchell and Beverly	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Alkow, Nadia or Mitchell and Beverly	c/o International Law Group PO Box 10614 Tampa, FL 33679
Alkow, Nadia or Mitchell and Beverly	/o International Law Group PO Box 10614 Tampa, FL 33679
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Creditor Name	Creditor Address
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Alkow, Nadia or Mitchell and Beverly	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Alkow, Nadia or Mitchell and Beverly	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Alkow, Nadia or Mitchell and Beverly	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Alkow, Nadia or Mitchell and Beverly	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Alkow, Nadia or Mitchell and Beverly	/o International Law Group PO Box 10614 Tampa, FL 33679
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Almeida, Deborah/Almeida, Jenna	8 Lincoln Ct Saugus, MA 01906
Almeida, Jenna/Almeida, Deborah	8 Lincoln Ct Saugus, MA 01906
Altier, A Louis and Sally	2700 Cypress Trace Circle #3112 Naples, FL 34119

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Creditor Name	Creditor Address
Amato, Paul J.	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Amorosano, Frank	522 Flying Eagle Drive Clover SC 29710
Anderson, Carol J.	2225 Circle Wood Sarasota, FL 34231
Anderson, Charles F. or Bobby J.	375 W. Brannen Road #206 Lakeland, FL 33813
Ando, Thomas G.	4532 38th Street S. St. Petersburg, FL 33711
Andrews, Fred O.	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Anguilm, Edward U.	13119 Lake Point Blvd. Belleville, MI 48111
Ardito, Vito Ardito or Raymond	28-16 213 St Bayside NY 11360
Arkin, Ashley	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Arkin, Cindy	4507 Portobello Circle Valrico, FL 33594

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Creditor Name	Creditor Address
Arkin, Cindy	4507 Portobello Circle Valrico, FL 33594
Arkin, Cindy	4507 Portobello Circle Valrico, FL 33594
Arkin, Deborah	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Arkin, Deborah	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Arkin, Deborah	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Arkin, Steven	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Arkin, Steven	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Arkin, Steven	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Arkin, Steven	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Armbrust, A Eart & Michaeline	403 Gardenwood Pl Valrico FL 33594-3106

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Creditor Name	Creditor Address
Arnold, Richard or Pilairat	9128 86th Avenue North Seminole, FL 34647
Atzen, Linda	2287 Duncan Drive Belleair Bluffs, FL 33770
Audett, Raymond L. or Audett, Raymond L., Jr	201 Bedford Street #92 Sun City Center FL 335736041
Augustyn, John T.	286 Perignon Place Naples FL 34119-4728
Auriemma, Daniel & Danielle	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Auriemma, Mary & Daniel	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Ayral, Joseph F	9833 Nicklaus Drive New Port Richey Fl 34655
Bachle, Walter	25 Meadows Avenue Unit 19 Monmouth Beach NJ 07750-1035
Baiocchi, Annette G	24 Elm Court South Orange, NJ 07079-2319
Balakas, Dorothy or Martin	188 Portree Dr Dunedin FL 34698-8128

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Creditor Name	Creditor Address
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Bamis, Ekaterini	1636 Whitewood Dr Clearwater, FL 33756
Bamis, William	1636 Whitewood Dr Clearwater, FL 33756
Banicki, Raymond	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Barber, Sharyn Catherine And David	6169 Woodstone Dr. Naples, FL 34112
Barbieri, Rosalie	6020 Shore Blvd South Unit 703 Gulfport FL 33707
Bardy, Mary E.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Barnhart, Donald E.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Baron, Viola	12930 Dorman Rd Apt 147 Pineville, NC 28134-9221

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Bartel, June A.	9797 Bardmoore Blvd. #C Largo, FL 34647
Bartuszevige, Vetus and Velma	Trust DTD 9/3/92 Velma Bartuszevige Trustee 9510 S Durand Road
Basista, Kenneth G.	4915 Bay Street Ne, #119 St. Petersburg, FL 33703
Baughman, Minnie	10015 Cherry Creek Ln Port Richey, FL 34668
Baumanis, Bruno or Daina	412 Hermosita Drive St. Petersburg, FL 33706
Beavon, Jerry	2210 Platinum Drive Sun City Center FL 33573-4404
Becker, Lawrence T.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
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Bennett, Richard	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Bennett, Richard A. or Pazmino, Ada L.	45 Wildwood Lane Smithtown, NY 11787
Bennett, Richard A. or Pazmino, Ada L.	45 Wildwood Lane Smithtown, NY 11787
Beno, Joseph & Agnes	500 N. Osceola Ave. #305 Clearwater, FL 33755
Berdos, Nick	2224 Kimberly Court Dunedin, FL 34698
Berg, Charles S.	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Berg, Charles S.	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Berg, Charles S. (River Vale Chiropractic Center)	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Berg, Dr. Charles & Ruth	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Berg, Ellen or Courtney W.	7040 Barclay Avenue Brooksville, FL 34609
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Berger, Deborah A.	3993 Hastings Ct Unit 103 Palm Harbor, FL 34685-6139
Berman, Jennie or Robert	12622 Rockridge Circle Thonotoassa, FL 33592
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Bermudez, William Or Mona	PO Box 549 Dunnellon, FL 34430
Bernloehr, Robert or Lois	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Bernstein, Joan & Maurice	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Bernstein, Joan & Maurice	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Berry, Diane or Morris	8937 San Rae Road Jacksonville FL 32257-5008

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Creditor Name	Creditor Address
Beville, Maxine	c/o Michael Massey Massey & Duffy 527 E. Univ. Ave.
Beyer, Frank Or Phyliss	Itf Frank Beyer Jr. 217 Morgan Court Palm Harbor, FL 34684-4633
Beyer, Lesli nka Schwartz, Lesli B	c/o Scott M Schwartz Esq 415 Sila Deane Highway #200 Wethersfield CT 06109
Beyer, Robert W.	1310 Kings Way Lane Tarpon Springs, FL 34688
Beysher, Charles and or Darlene	PO Box 1101 Leiceste NC 28748-1101
Billings, Justin	6205 Glenwood Dr New Port Richey, FL 34653
Binder, Irvin	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Binet, Lawrence	PO Box 1161 New York, NY 10008
Binning, Raymond & Nora	1000 Heron Court Dunedin, FL 34698
Black, Thurston A. or Angela	1525 Wicklow Dr. Palm Harbor, FL 34684

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Creditor Name	Creditor Address
Blackwell, Misty M	17032 Bridlepath Ct Lutz FL 33558
Blais, John & Pauline	5491 Lemon Tree Lane Pinellas Park FL 33782
Blaney, Thomas H.	1100 Belcher Rd #140 Largo, FL 33771
Blessing, Jennifer Or David	2408 Arborwood Dr. Valrico, FL 33594
Blocker, Lewis I.	10303 Early Mist Lane Riverview, FL 33569
Bobeck, Kathleen L.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Boenig, Jeffery & Ana	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Boenig, Jeffery & Ana	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Boenig, Leonard & Phyllis (Boenig Family)	28 Palm Court Menlo Park CA 94025-5755
Boenig, Thomas E	388 Boush St Unit 304 Norfolk, VA 23510-1362

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Bogal, Jason & Bogal, Perry	c/o S. Bogal 12 David Drive Syosset, NY 11791
Bogal, Jason & Bogal, Perry	c/o S. Bogal 12 David Drive Syosset, NY 11791
Bol, Gerrit J & Linda L Trust	135 Durham Place Longwood FL 32779
Boltz, Ronald E.	14487 Rialto Ave Brooksville FL 34613-5049
Bonanza, Robert and Carol M	20 Thorpe Ln Plainview, NY 11803
Bonanza, Russell	20 Thorpe Ln Plainview, NY 11803
Bond, Robert J.	12093 West Street PO Box 12 Bear Lake, MI 49614
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Creditor Name	Creditor Address
Booth, Elvin L.	3100 Glacier Casper, WY 82604
Booth, Jacqueline M.	3100 Glacier Casper, WY 82604
Booth, Margaret A.,Trustee (Robert H Orr Mgmt Trust)	Robert H Orr Management Trust PO Box 666 Belton TX 76531
Boothby, Eugene A. or Linda J.	1632 Sims Place Lakeland, FL 33803-3528
Boothby, Eugene A. or Linda J.	1632 Sims Place Lakeland, FL 33803-3528
Boros, Karen S.	1114 Kenwood Parkway Minneapolis, MN 55403
Borreson, John R	2607 Burntfork Dr Clearwater FL 33761-4008
Bosserman, Diana or Hughes, Brian	1324 Young Avenue N Clearwater, FL 33756
Bottalla, Carla J.	1101 Aztec Court Marco Island, FL 34145
Botts, Ceana L.	PO Box 32 San Quentin, CA 94964

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Creditor Name	Creditor Address
Bowes, Laurel-Ann Or Chesterman	215 Orangeview Ave Clearwater, FL 33755
Bowles, Phyllis, TTEE	1622 Dale Cir NO Dunedin FL 34698-4760
Boyd, Patricia	1870 Oak Creek Drive Dunedin, FL 34698
Boyle, Margaret	2937 Seasons Blvd. Sarasota, FL 34240
Bradley, Richard or Jennie	8457 SW 60th Circle Ocala FL 34476-9092
Brandel, Donald	10730 Del Prado Dr. West Largo, FL 33774-5410
Brantley, Earl C.	9852 Brantley Rd Lithia, FL 33547
Brantley, Shirley A.	9852 Brantley Road Lithia, FL 33547
Brantley, Shirley A.	9852 Brantley Road Lithia, FL 33547
Braun, Irving and Judith	69-31 171st Street Fresh Meadows, NY 11365

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Creditor Name	Creditor Address
Brock, James G.	732 Brookwood Drive Statesboro, GA 3046
Brockman, Peggy A.	c/o Spiro J. Verras, Esq. 4538 Bartelt Road Holiday, FL 34690
Brooks, Bertha, Lee, Lorraine B., & Brooks, Eleanor M.	M. Brooks, Jt w right of Survivorship 4118 Lake Saunders Drive Mt. Dora, FL 32756
Brouillet, Clarence Or Reta	7803 46Th Ave. N. #128 St. Petersburg, FL 33709
Brown, Albert P	1604 Oracle Dr Ruskin FL 33573
Brown, Bettie M.	608 Adams Street Vicksburg, MI 49097
Brown, Joan	2981 Seasons Blvd. Sarasota, FL 34240
Brown, Nina S.	13909 Wellesford Way Tampa, FL 33624
Brown, Patricia W.	c/o Patricia W. Brown, Trustee 2320 S. Flagler Avenue Flagler Beach, FL 32136
Brown, Richard K.	2981 Seasons Blvd. Sarasota, FL 34240

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Creditor Name	Creditor Address
Brown, Thelma M.	3808 Boardwalk Place Ruskin, FL 33570
Browning, Jeff	c/o Barbara H. Browning Cotter 6788 Cinnamon Drive Sparks, NV 89436
Bruce, Barbara J.	c/o International Law Group, LLC P.O. Box 10614 Tampa, FL 33679-0614
Brugger, John A. & Marian F., Trust	3610 Lost Pine Way Valrico FL 33594
Brugger, Walter or Glynda	616 Lithia Pinecrest Brandon, FL 33511
Brusilovsky, Dmitry	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Bull, E. Marcille	114 Golden Pond Estates Akron, NY 14001
Bullerman, Linda	127 Palmetto Lane Largo FL 33770
Buono, Karen V. or John L.	237 Amesbury Circle Sun City Center, FL 3357
Burgeson, Noella	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Burghard, Panna	1902 Andover 55 I-194 Sun City Center, FL 33573
Burke, Allan R.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Burke, Cyril Or Willena	2825 Cypress Trace Tarpon Springs, FL 34689
Burns, Robert T.	3528 Conon Dr. New Port Richey, FL 34652
Burns, William & Gail	304 Alderson Street Lewisburg, WV 24901
Burt, David or Wanda	C/O Daniel M Hartzog Jr Esq 1601 Rickenbacker Dr Ste 8 Sun City Center, FL 33573
Busino, Richard and Michele	601 Carson St NE Saint Petersburg, FL 33703
Butler, Virginia R	955 Belden Road Bedford PA 15522-7814
Butterworth, William	1100 Belcher Rd S Lot 77 Largo FL 33771
Cadarette, Gerald L.	2217 Maureen Dr Holiday FL 34690

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Creditor Name	Creditor Address
Cadarette, Patricia	Thomas R & Patricia Cadarette TTEES 3804 Robinette Avenue Alpena MI 49707-7977
Cadorette, William	PO Box 566 Scarborough ME 04070-0516
Caldwell, Wanda A.	4665 Debbie Lane Lutz, FL 33549
Camp Trust	Paul and Loretta Camp TTEES 6423 Murray Hill Dr Tampa FL 33615
Camp Trust	Paul and Loretta Camp TTEES 6423 Murray Hill Dr Tampa FL 33615
Campbell, B Brooks	200 N Betty Lane 4C Clearwater FL 33755
Campbell, Jeanette W.	200 Corsino Way S. St. Petersburg, FL 33705
Canavan, Dorothy-Barnes, Kathleen	c/o Dorothy Canavan 11714 Lake Aston Court, #208 Tampa, FL 33626-3129
Canavan, Rosemarie T.	1413 63rd Street West Brandenton FL 34209
Cannon, John & Nancy	4470 Gaston Street Springhill, FL 34607

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Creditor Name	Creditor Address
Cantor, Jerald C. (R & R Trust Agreement)	c/o Jerald C. Cantor 4000 Hollywood Blvd #375 South Hollywood, FL 33021
Capital Electric Company, Inc.	9061 Hunters Way Highlands Ranch CO 80129
Capital Electric Company, Inc.	9061 Hunters Way Highlands Ranch CO 80129
Capobianco, Cassandra	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Capric, Milutin	616 Charlotte Ave Tarpon Springs, FL 34689
Carbon, Francisco	Maria Herrera 101 North Victory Blvd Suite L #132
Carleton, Robert Or Arison, Lisa (#2498)	544 La Pennisula Naples, FL 34113
Carleton, Robert Or Michael (#2497 + #2458)	544 La Pennisula Naples, FL 34113
Carr, Charles E.	1710 7Th Street Sw, Lot 54 Ruskin, FL 33570
Carroll, Loyd Or Sharon	4633 Duhme Road, #1C St. Petersburg, FL 33708

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Creditor Name	Creditor Address
Carroza, Julie M.	145 Jacques Lane South Windsor, CT 6074
Carter, John Michael	4609 West Leona Street Tampa FL 3362
Carter, Judith H.	4966 C.R. 656 Webster, FL 33597
Cassidy, Richard	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Causey, Doyle W or Rose M	4264 E. 100 S. Kokomo, IN 46902-9337
Causey, Doyle W or Rose M	4264 E. 100 S. Kokomo, IN 46902-9337
Causey, Doyle W or Rose M	4264 E. 100 S. Kokomo, IN 46902-9337
Causey, Holly E	2900 N Apperson Way Lot 82 Kokomo IN 46901
Cavanagh, John	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Cavicchiolo, Albert A	1821 Rising Sun Dr Holiday FL 34690

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Creditor Name	Creditor Address
Cejka, Luaomir K.	4150 66th Street N., Lot 247 St. Petersburg, FL 33709-4933
Cellamare, Michael & Susan	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Cerberuses Eleven Trust DTD	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Cernansky, George	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater, FL 33763
Cernansky, George	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater, FL 33763
Cernansky, George	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater, FL 33763
Cernansky, George	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater, FL 33763
Cesare, Pat Or Connie	68 Dial Avenue Debary, FL 32713
Chevalier, Wanda Or Arthur	2811 Wood Pointe Drive Holiday, FL 34691
Chimbel, Jody	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Chitester, Lester & Mary	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Chitester, Lester & Mary	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Christensen, Angela K.	P.O. Box 667 Gillette, WY 82717
Christensen, James R.	P.O. Box 667 Gillette, WY 82717
Christensen, Julie M.	P.O. Box 667 Gillette, WY 82717
Christensen, Marci N.	P.O. Box 667 Gillette, WY 82717
Cicalese, Michael or Viola	727 Eagle Run Lakeland, FL 33809
Cicetti, Arthur Or Donna	67 Dewey Avenue Little Falls, NJ 7424
Cicetti, Hilda V.	4124 Salem Square Pkwy Palm Harbor, FL 34685
Cicetti, Hilda V.	4124 Salem Square Pkwy Palm Harbor, FL 34685

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Creditor Name	Creditor Address
Cicetti, Robert L.	4124 Salem Square Pkwy. Palm Harbor, FL 34685
Cirignano, John	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater, FL 33763
Cirignano, John	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater, FL 33763
Clark, Jacquelyn R	9232 Souchak Dr Trinity FL 34655
Clements, Kathleen	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Clouden, Laura M	111 Manatee Road Belleair, FL 33756-1415
Cloutier, Fernand & Jeannette	1100 S Belcher #602 Largo, FL 33771
Cobb, Vincent J.	c/o Vanessa Fuson 470 Preston Circle Dexter, MI 48130
Cochrane, Martha	930 Tulane Terrace Inverness, FL 34450
Cohen, Herbert	25 Halifax Drive Monroe Township, NJ 08831

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Creditor Name	Creditor Address
Cohen, Jared	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Cohen, Jennifer	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Cohen, Lee Neil	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Cohen, Lee Neil	7813 Exeter Blvd. E. Tamarac, FL 33321
Cohen, Marlene	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Cohen, Miriam Ringler	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Cohen, Miriam Ringler	7813 Exeter Blvd. E. Tamarac, FL 33321
Colucci, Christopher & Margery	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Combs, Patricia J.	815 119th Avenue Treasure Island, FL 33706
Concrete Assurance Corp Profit Sharing , Fiserv FBO (939	David E. Esch, Admn 16648 Antero Street Bromfield, CO 80020

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Creditor Name	Creditor Address
Condict, Stephen H.	149 Livingston St Apt 4 New Haven CT 06511
Connelly, Charlene C.	7510 Mako Drive Hudson, FL 34667
Connelly, Michael	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Connelly, Michael	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Conrad, Patricia, Fiserv ISS & Co TTEE FBO	PO Box 173301 Denver, CO 80217-3301
Conrad, Raymond Or Patricia	PO Box 3687 Plant City, FL 33563
Conrad, Raymond Or Patricia	PO Box 3687 Plant City, FL 33563
Conrad, Raymond, Fiserv ISS & Co TEE FBO	PO Box 173301 Denver, CO 80217-3301
Cook, James Or Patricia	7100 Sunset Way Ph-7 St. Petersburg Beach, FL 33706
Cook, Patricia or Cook, James	7100 Sunset Way Ph-7 St. Petersburg Beach, FL 33706

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Creditor Name	Creditor Address
Cook, Peggy G.	c/o Andrea Teves Smith PO Box 24628 Lakeland, FL 33802
Cook, Robin L.	c/o Andrea Teves Smith PO Box 24628 Lakeland, FL 33802
Cope, Zelma D.	ltf Stephanie O'Reilly 17875 Boy Scout Road Odessa FL 33556-5111
Coren, Dennis	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Coren, Roberta Living Trust DTD	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Coren, Roberta Living Trust DTD	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Cotter, Barbara H. Browning	6788 Cinnamon Drive Sparks, NV 89436
Cotter, Barbara H. Browning	6788 Cinnamon Drive Sparks, NV 89436
Cowing, Carolyn	15104 Heronglen Drive Lithia FL 33547-5855
Cox, Susanne C.	6539 Moorings Point Circle #201 Lakewood Ranch, FL 34202

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Creditor Name	Creditor Address
Coyle, F. Gordon	1278 Jennifer Lane Manahawkin, NJ 08050
Coyle, Richard	20 Mill Pond Road W Paterson, NJ 07424
Crawford, Alfred R	1766 Imperial Palm Dr Apopka FL 32712-2400
Crawford, Wilson	1012 Bramblewood Court Safety Harbor, FL 34695
Cribbs, Harvey R.	2047 CR 446 Lake Panasoffkee, FL 33538
Cribbs, Harvey R.	2047 CR 446 Lake Panasoffkee, FL 33538
Cribbs, Linda C.	4839 Stumpknocker Lane Plant City, FL 33566
Cribbs, Linda C.	4839 Stumpknocker Lane Plant City, FL 33566
Crilly, James or Doris	11200 102Nd Avenue Unit 97 Seminole FL 33778-4130
Crisafulli, Carmelo or Helen	283 Murray Avenue Delmar, NY 12054

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Creditor Name	Creditor Address
Croft, Joann M	330 Promenade Dr #304 Dunedin, FL 34698
Cuddy, Laura Esther	1846 Restful Dr. #K5 Bradenton, FL 34207
Culbertson, Fred H. or Mary Jean	7613 Jones Road Odessa, FL 33556
Culp, James	4519 Watrous Avenue Tampa, FL 33629
Cummings, Judith A.	170 W. Lowry Brooklyn, MI 49230
Dalton, Jack T.	c/o Kim Ledford 5820 Lake Oak Landing East Cumming GA 30040-9563
Daniels, Charles A or Daniels, Evelyn R.	1612-A Whitebridge Dr Palm Harbor FL 34684
Daniels, Karen and Wayn	9979 56th PL N St Petersburg FL 33708
Danley, Annie Marie	8455 Carolyn St Pinellas Park FL 33781
Darville, Walter Or Lorene	Itf Cylde Darville 3109 W. Cass Street Tampa, FL 33609

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Creditor Name	Creditor Address
Dasinger, David Anthony	5846 Eight Point Lane Lakeland FL 33811
Dasinger, Deborah Jean	5846 Eight Point Lane Lakeland FL 33811
Daughtry, William or Mary	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Daush, Curtis or Janice	4040 Paddelwheel Drive Brandon, FL 33511
Davies, Paula G.	9394 140th Lane North Seminole, FL 33776
Davis Trust, Donald	17739 Galveston Springhill, FL 34610
Davis, Derek	12294 Oak St. Largo, FL 33774
Davis, Louanne M.	1827 Ridge Road South Park, PA 15129-8986
Davis, Mark or Kristi	Tennants By Entirety 2222 Branch Hill Street Tampa, FL 33612
Decamp, Arnold & Faye	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
DeCoster, Delores, Trustee	3088 C Grovewood Blvd Palm Harbor, FL 34683-2435
Defenbaugh, Clifford H & Alta E	1824 Dawnview St North Port, FL 34288-6936
Defenbaugh, Clifford H & Alta E	1824 Dawnview St North Port, FL 34288-6936
Demaline, Estate of Robert R.	c/o Barbara L Reichert, Executrix 1962 Oaklawn Toledo, OH 43614
Demerchant, Merrie K.	2788 Browning Ridge Drive Sumter, SC 29154
DeMerchant, Philip D.	40 Spanish Moss Circle Dalzell SC 29040
Dempsey, John and Bonnie	501 Riviera Bay Drive NE St Petersburg FL 33702
Dennison, Stanley I or Marie	2501 Oak Landing Drive Brandon FL 33511
Dennison, Vera	2501 Oak Landing Drive Brandon, FL 33511-7621
Denny, William & Marion	570 E. Charleston Court Hernando, FL 34442

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Creditor Name	Creditor Address
Depweg, Wilfred & Delma	530 S. 3Rd Street Coldwater, OH 45828
Derosa, Raymond & Ruth Revocable Trust	Kathleen DeRosa Belmont 1801Breton Rd Suite A Grands Rapid MI 49506
Deshong, Dorothy J.	760 Tremont Greens Ln Sun City Ctr FL 33573-8041
Devine, Kathyleen	8503 Huger Way Tampa, FL 33635
Devine, Richard	8503 Huger Way Tampa, FL 33635-6006
Dewalt, David	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Dexter, Lynn	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Diaco, Joseph F, M.D.	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Diaco, Stephen or Krista	6409 Bayshore Blvd Tampa FL 33611-5311
Diaz, Carlos J	13320 A Thomasville Circle Tampa, FL 33617-9535

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Creditor Name	Creditor Address
Diaz, Georgene J	13320 A Thomasville Circle Tampa, FL 33617-9535
Dickerson, Mervin	18211 Sunset Blvd Redington Shores, FL 33709
Dickerson, Olen or Anne Mae	John R Kiefner Jr Esq 146 2nd St North Suite 300
Dickson, Aubrey	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Dickson, Mary Ann	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Dietz, Lilian P.	2353 Kilgore Drive Largo, FL 33770
DiLanzo, Louis and Dorothy	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
DiRosa, Jennie	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Dixey, Maria	811 Belcher Road Palm Harbor, FL 34683
Dollar Phone Corp.	232 Broadway Brooklyn, NY 11211

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Creditor Name	Creditor Address
Domery, Mary L.	P.O. Box 6265 Lakeland, FL 33807
Dominquez, Jahnia L.	17119 Rainbow Terrace Odessa, FL 33556
Donato, Benjamin or Adeline	8833 Bay Pointe Drive Tampa, FL 33615
Dowling, Rebecca M.	2452 Society Drive Holiday, FL 34691
Duncan, Marilyn J.	2011 Sterling Glen Court Sun City Center FL 33573
Dupont, Leona	4746 Azalea Dr 201-C New Port Richey FL 34652
Dyel, Alfred	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Dynasty Construction, Inc.	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Eardman, Thomas	3808 Kramer Street Schofield, WI 54476
Easton, Elspeth I.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Eberiel, David Or Mary	15 Donna Road Chelmsford, MA 1824
Eckert, Patricia	c/o Patrick A Davis PA 2536 Countryside Blvd 1st Fl E Clearwater, FL 33763
Edmond, Jennings or Bonnie	112 S Hubert Avenue Tampa, FL 33609
Edwards, Fay Y.	17499 Hanna Rd Lutz, FL 33549-5669
Edwards, Karen N	1364 Whispering PinesGrass Valley CA 95945
Egan, Bridget or John	2815 Bridlewood Court Palm Harbor, FL 34683
Egan, Bridget or Kelly, Joseph	99 Foster Avenue Valley Stream, NY 11580
Egan, Helen	c/o Patrick A Davis, PA 2536 Countryside Blvd, 1st Fl E Clearwater, FL 33763
Egan, Kevin	c/o PatricK A Davis, PA 2536 Countryside Blvd, 1st Fl E Clearwater, FL 33763
Egan, Michael	c/o Patrick A Davis, PA 2536 Countryside Blvd, 1st Fl E Clearwater, FL 33763

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Creditor Name	Creditor Address
Elardo, Leonard or Amalia	7049 Peninsular Dr. New Port Richey, FL 34652
Elardo, Leonard or Amalia	7049 Peninsular Dr. New Port Richey, FL 34652
Elk, Ruth	10 Teak Rd Wayne NJ 07470
Elk, Ruth	10 Teak Rd Wayne NJ 0747
Elk, Ruth	10 Teak Rd Wayne NJ 07470
Ellis, Joseph	2130 Hawksridge Dr #602 Naples FL 34105
Enos, Joseph & Viola	4716 Wallingford Court New Port Richey, FL 34655
Enwright, Rachel	90 Old Road Dracut, MA 01826
Epsilantis, Nickolas James	458 Old orchard Circle Millersville, MD 21108
Epsilantis, Nickolas James	458 Old orchard Circle Millersville, MD 21108

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Creditor Name	Creditor Address
Epsilantis, Nickolas James	458 Old orchard Circle Millersville, MD 21108
Erdman, Leonard E and Pauline M	7010 Ross Avenue Schofield WI 54476-1650
Ernst, Dale	902 Bluewater Dr. Sun City Center, FL 33573
Ernst, Elizabeth	902 Bluewater Dr. Sun City Center, FL 33573
Ervin, Ellen S.	10656 Rondo Avenue Baton Rouge, LA 70815
Esch, Cora V. Trust	PO #140 Spalding, NE 68665
Esch, David E.	16648 Antero Street Broomfield, CO 80020
Esch, David E.	16648 Antero St Broomfield CO 80020
Esch, David E. (PA-150)	16648 Anterio Street Broomfield, CO 80020
Esch, David E. (PA-153)	16648 Antero Street Broomfield, CO 80020

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Creditor Name	Creditor Address
Esch, David E. (PA-154)	16648 Antero Street Broomfield, CO 80020
Esch, David E. (PA-155)	16648 Antero Street Broomfield, CO 80020
Esch, David E. (PA-156)	16648 Anterio Street Broomfield, CO 80020
Esch, David E. (PA-157)	16648 Antero Street Broomfield, CO 80020
Esch, David E. (PA-158)	16648 Antero Street Broomfield, CO 80020
Esch, Donald (#90129)	9362 Apache Road Longmont, CO 80504
Esch, Gerald David (PA-151)	c/o David E. Esch 16648 Antero Street Broomfield, CO 80020
Esch, Ken (PA-48)	119592 County Rd 29 Platteville, CO 80651
Eschendal, Herb or Nora	9105 Kileen Avenue Port Richey, FL 34668
Esch-Fleharty, Charlotte (PA-46)	119592 County Rd 29 Platteville, CO 80651

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Creditor Name	Creditor Address
Esposito, Virginia	10154 Regal Drive Largo FL 33774-4937
Estey, Frank E and Ann C	250 Child Rd Woodstock CT 06281
Evoy, C.H. Or Jean E.	3930 Liberty Hill Drive Clermont FL 34711-5373
Exchange Club of St Petersburg	PO Box 1382 St Petersburg FL 33731-1382
Fagerquist, Nancy M	9142 140th Way North Seminole, FL 33776-2013
Fagerquist, Robert & Nancy	9142 140th Way North Seminole, FL 33776-2013
Fairchild, Mack	PO Box 25 Williamsport IN 47993
Falcetti, Robert & Susan	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Fancher, Arthur E.	14 W. River Drive Temple Terrace, FL 33617
Fanelli, Francis M.	Catherine M. Morrow 2610 88Th Street East Palmetto, FL 34221

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Creditor Name	Creditor Address
Faren, Victoria	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Fedrizzi, Alfreda	1100 S. Belcher, #235 Largo, FL 33771
Feldman, Janah	87 Lafayette Ave Apt 2 Brooklyn, NY 11217
Feldman, Stephen and Libby	23 Regina Road Morganville, NJ 7551
Feldman, Stephen Or Gerber, Madeline	23 Regina Road Morganville, NJ 7751
Felten, Robert or Mary	7275 W. Milwe Lane Crystal River, FL 34429
Fernandez, Karina F.	3634 York Dr. W Bradenton, FL 34205
Fetterhoff, Donald C.	c/o Cox & Sanchez P.O. Box 40008 St. Petersburg, FL 33743
Fieman, Slyvia	7280 Amberly Lane Apt 102 Delray Beach FL 33446-2958
Finck, Arlette I.	5053 14th Street NE St. Petersburg, FL 33703-3201

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Creditor Name	Creditor Address
Flaster, Bonny M. or Leni	1621 W Balmoral Avenue, Apt D Chicago, IL 60640
Flaster, Elaine	20 Mill Pond Road W Paterson, NJ 07424
Fleming, Thomas P. or Claire M.	2306 45Th Court W. Bradenton, FL 34209-5745
Flodeen, Joan H. Or Carl E.	2003 Hampstead Circle Sun City Center, FL 33573
Florida Department of Revenue	
Forsberg, Geraldine E	2910 Huntington St Bellingham WA 98226
Fort, Robert S.	800 Maine St #438 Dunedin FL 34698-5110
Forte, Angelo	2005 Lake Linda Circle Lutz, FL 33558
Foster, Franklin D.	2622 Welcome Road Lithia, FL 33547
Foster, Franklin D.	2622 Welcome Road Lithia, FL 33547

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Creditor Name	Creditor Address
Foster, Melba H.	2622 Welcome Road Lithia, FL 33547
Fouse, Orval & Patricia	4121 Sunflower Lane Temple, TX 76502
Fox, Theodore & Dora	4368 Longshore Way S. Naples, FL 34119
Francis, Margaret W.	2101 Sunset Point Road,#2003 Clearwater, FL 33766
Frangos Family Revocable Trust	Maria & Emmanuel Frangos 1801 Kinsmere Drive New Port Richey, FL 34655-4534
Frank, Seymour Or Ann	3 Pheasant Trail Coram, NY 11727
Fredendall, Mary	c/o Gilbert A. Smith, Jr., Esq. PO Box 551 Bradenton, FL 34206
Frederickson, Jeanette	192 Azelea Trail Leesburg, FL 34748
Freeman, Marilyn Or Fromkin, Steven	15980 Laurel Oaks Circle Delray Beach, FL 33484
French, Catherine	8673 Meadow View Kalamazoo MI 49009-6433

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Creditor Name	Creditor Address
Friesen, Daniel M.	9061 Hunters Way Highlands Ranch, CO 80129
Friesen, Marvin M.	Box 749 Plains, Texas 79355
Fromkin, Marilyn Freeman or Steven	15980 Laurel Oaks Circle Delray Beach, FL 33484-5539
Fromkin, Steven B. And Melissa A.	1 Lincoln Road Kinnelon, NJ 7405
Frost, Joseph S.	1331 Dorothy Drive Clearwater FL 33764-3657
Gambrill, Borghild or George Gronborg	4522 SeaGull Dr #300 New Port Richey FL 34652
Garrett, Donas or Wanda	4906 Reagan Ave Seffner FL 33584-4394
Garrett, Veryl or Savarese, Sandra	9833 Nicklaus Dr. New Port Richey, FL 34655
Garrison, K. Benedict or Lois	420 N Main Street Mansfield, PA 16933
Gartrell, Betty J.	4338 Queen Elizabeth Way Naples, FL 34119

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Creditor Name	Creditor Address
Gaskill, Albert & Barbara Childrens Trust	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Gaskill, Albert R., Jr.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Gaskill, Albert R., Jr. Living Trust	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Gaskill, Barbara A., IRA	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Gaskill, Laura	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Gaylor, Raymond	7922 Coral Pointe Drive Delray Beach, FL 33446
Gehrig, Sonja or Anderson, Bobby	PO Box 203 Toledo, IL 62468
Gerber, Madeleine Or Edmund	261 S. Adelaide Avenue Highland Park, NJ 08904
Gilbert, Charlene or George	929 Paradise Island Drive Defunkiak Springs, FL 32433
Gilbert, Marlo D.	8206 Andalucia Court Orlando, FL 32836

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Creditor Name	Creditor Address
Gipson, Alice Trust Agreement Dated 1/14/05	c/o Alice Gipson, Trustee 2675 S. Daytona Ave. Flagler Beach, FL 32136
Giroux, Maurice or Lorraine	1100 S Belcher Road, Apt 267 Largo, FL 33771-3429
Gleason, Joseph or Julia	7032 Whitemarsh Circle Bradenton FL 34202-8962
Gleicher, Maxine & Charles	51 Jerusalem RoadScotch Plains, NJ 7076
Glowacki, Richard	224 Elmwood Circle Seminole, FL 33777
Gluckstal, Leonard or Anita	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Godenrath, Virginia	5925 Shore Blvd S., Apt. 104 Gulfport, FL 33707
Godfrey, Nobia H.	279 River Lane S.W. Rome, GA 30165
Godfrey, Weston A.	1108 Osprey Ridge Nw Kennesaw, GA 30152
Goebel, Robert or Ann	79 Onderdonk Road Warwick, NY 10990

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Creditor Name	Creditor Address
Goebel, Robert or Ann	79 Onderdonk Road Warwick, NY 10990
Goines, Joseph & Eva	7710 Hector St Hudson FL 34667
Goldaber, Marilyn	2451 Brickell Avenue, #9D Miami, FL 33129
Golden, Don	500 NE Spanish River Blvd Suite 105 Boca Raton, FL 33431
Golden, Don (#90202)	500 NE Spanish River Blvd Suite 105 Boca Raton, FL 33431
Gonzalez, Mary Sol & Abilio	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Goodie, Angela or Christine	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Gorman, Edward or Kathleen	1011 Cicero Lane Brandon FL 33511-6227
Gould, Gary or Elizabeth	2999 Bellflower Way Lakeland, FL 33811
Gow, Jack	2400 Franciscan Drive,Apt#26 Clearwater, FL 33763

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Creditor Name	Creditor Address
Granoski, Theodore & Felicia	2115 Heron Drive Lake Wales, FL 33859
Grant, William M. or Glenn E.	102 N. Harvard Blvd. Los Angeles, CA 90004
Gravitz, Leonard A.	701 Waterview Lane Tarpon Springs, FL 34689
Gravitz, Marleen P.I., Jr	703 Waterview Lane Tarpon Springs, FL 34689
Graziani, Nicholas or Barbara	129 104th Ave, U-203 Treasure Island, FL 33706
Greene, Gerald or Nina	24889 Hilltop Road Springboro, PA 16435
Greene, Mary	6306 Ida Lane Jamestown, PA 16134
Griffith, David E.	211-176Th Ave E. Redington Shores, FL 33708
Grohskopf, Arnold & Marjorie	101 Harbor Woods Circle Safety Harbor, FL 34695
Groom, Elizabeth	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Groom, Rae	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Guercia, Rose M.	74 Palm Blvd. Dunedin, FL 34698
Guidadas, Maribeth	Itf Daniel P. Guidadas 5801 Cypress Hollow Way Naples, FL 34109
Guidadas, Maribeth	Itf Timothy R. Guidadas 5801 Cypress Hollow Way Naples, FL 34109
Guidadas, Maribeth	Itf Daniel P. Guidadas 5801 Cypress Hollow Way Naples, FL 34109
Hall, Llyod & Jessie	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hall, Llyod & Jessie	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hall, Marilyn	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Halloran, Evelyn Or Boyton, Lori	2986 Country Woods Lane Palm Harbor, FL 34683
Halloran, Mary J.	13800 SE 47th St RD Ocklawaha FL 32179

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Creditor Name	Creditor Address
Halloran, Richard T.	13800 S. East 47th Street Rd Ocklawaha, FL 32179
Halloran, Richard T.	13800 S. East 47th Street Rd Ocklawaha, FL 32179
Halsey, Alan B. and Rhonda C.	3323 Cypress Landing Drive Valrico, FL 33594
Halsey, Joseph	1738 Tib Day Lane Amelia, OH 45102
Hammond, Heskell L. and Eleanor M.	1251 Trimmer Street Logan, OH 43138
Hammond, Sarah or William	34008 St Joe Road Dade City, FL 33525
Hand, Victoria	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hankers, Rosa M Ttee	1121 C Queen Anne Drive Palm Harbor, FL 34684-2740
Hanney, Donald & Mary	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hanney, Donald & Mary	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Hansen, Jerold S.	735 Southwest Blvd. N. St. Petersburg, FL 33703
Hanson, Conrad P.	3313 Silver Hill Dr. Holiday, FL 34691
Hardenberg, Donna M.	1222 N. Homer Street Lancing, MI 48912
Hardenberg, James	200 Lake Avenue Ne, #504 Largo, FL 33771
Harfenist, Ira M.	142 N. Chatsworth Ave. Larchmont, NY 10538
Harper, Fran Or Dale	2840 Somerset Drive Lauderdale Lakes, FL 33311
Harrington, John or Marian A.	7228 Honeysuckle Drive Sebring, FL 33876
Harrison, Jack or Lillie	Jack & Juanita Harrison 11282 Sherrouse Rd Lakeland FL 33810
Harutunian, Nanor	27-09 167 Street Flushing, NY 11358
Harvey, Paul L	6 Vista Drive Flanders, NJ 07836-4026

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Creditor Name	Creditor Address
Haskell, Florence P. Or Williams, James	10950 Temple Terrace, #W610 Seminole, FL 33772
Haslouer, Gerald E	24676 Dietz Drive Bonita Springs, FL 34135
Hastings, Patricia J.	3913 53Rd Avenue N. St. Petersburg, FL 33714
Haugen, Roger or Gisela	6180 Sun Blvd., #306 St. Petersburg, FL 33715
Hawley, W D & Rosemary	4877 Charlotte Way Apt. 254 Lake Wylie SC 29710
Heashe, Raymond J.	11975 82Nd Avenue N. Seminole, FL 33772
Heashe, Raymond J.	11975 82Nd Avenue N. Seminole, FL 33772
Hedrick, Jerry	503 Tomahawk Trail Brandon FL 33511-8085
Hedrick, Kathyleen	503 Tomahawk Trail Brandon FL 33511-8085
Hedrick, Rhoda A.	PO Box 1105 Seffner, FL 33583

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Creditor Name	Creditor Address
Hefner, Betty L.	11200 Walsingham Rd., Lot 33 Largo, FL 33778
Heido, Jessie	1150 8Th Avenue Sw Apt 909 Largo FL 33770-3156
Held, William or Jacqueline	3883 Tarpon Pointe Circle Palm Harbor FL 34684
Helenek, Martha	4458 Plumosa St. Spring Hill, FL 34607
Helft, Lawrence	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hellrung, Burdell B	c/o Gary Hellrung 89 S Canal Dr Palm Harbor FL 34684
Helmke, William or Janet	2860 Fair Green Dr Clearwater FL 33761
Helton, Galen	15340 Corby Street Omaha, NE 68116
Helton, Hunter	2255 Courtney Drive Colorado Springs, CO 80919
Helton, Mark or Jessie	9139 Bonnie Cove Dr Brooksville FL 34613-4025

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Claims Register
EISA & Stock Claimants

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Creditor Name	Creditor Address
Helton, Morgan	4234 Mason Street Omaha, NE 68105
Helton, Sharon	4802 Castledown Road Colorado Springs, CO 80917
Helton, Sharon	4802 Castledown Road Colorado Springs, CO 80917
Hembarsky, Jadwiga	15810 2nd Street E Redington Beach FL 33708-1714
Henes, William or Joanne	901 Hasbrock Rd Norwalk OH 44857-9739
Hengstwerth, Emil	32 Colony Road Edgewater, NJ 7020
Henkel, Teri	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Henneberger, Elizabeth or F. Paul J.	PO Box 352 Riverview, FL 33568
Herbstman, Rose	2210 Avenue R. Brooklyn, NY 11229
Hettleman, Stuart	500 Harborview Dr 3rd Fl Baltimore, MD 21230

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Creditor Name	Creditor Address
Higgins, Patricia or Robert	6285 Chadworth Court Indianapolis IN 46236
Hillman, Frances I.	2801 Fairgate Road Midlothian VA 23112-4326
Hillock, Durward or Margaret, Trust	c/o Judith Reynolds, successor Ttee 26909 State Rd. 70 E. Myakka City, FL 34251
Hines, James Or Nadene	12105 Lake Carroll Drive Tampa, FL 33618
Hines, Larry	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hines, Larry	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hines, Larry or Patricia	6611 Surfside Blvd Apollo Beach, FL 33572-3066
Hinke, Estate of William F	c/o Susan A Rooth Atty for Joan Knott Personal Rep 11201 Park Boulevard Suite 21
Hirshman, Andrea	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hitt, Francis or Brenda	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Hoeper, Virginia	7966 1st Avenue South St Petersburg, FL 33707
Hoeper, William or Frank, Kathy	168 174th Terrace Dr. Redington Shores, FL 33708
Hoffman, Glenn	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Hoffman, Stephen & Faye	c/o International Law Group, LLC P.O. Box 10614 Tampa, FL 33679-0614
Holmes, Jane	c/o Lynn Welter Sherman, Esq. Hill, Ward & Henderson, P.A. Post Office Box 2231
Hood, Martha or Allyson	2304 Fairway Dr S Plant City FL 33566-0916
Hopkins, Florence and Barbara Thibeau	c/o John R Kiefner Jr., Esquire 146 Second Street North, Suite 300 St Petersburg FL 33701
Horner, Geneva	504 Sanibel Court Tarpon Springs, FL 34689
Horst, Kayser,	Patrick A. Davis, PA 2536 Countryside Blvd., 1st Floor E. Clearwater, FL 33763
Horwitz, Phyllis	229 Vista Drive Cedar Knolls, NJ 07927

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Creditor Name	Creditor Address
Hostetler, Nancy	3500 Indian Run Road Apt 1002 Abilene, TX 79606
Hull, Stephen	894 Shew Hollow Road Stamford, NY 12167
Hultgren, Paul J.	1345 Plaza Court North, Ste. 2B Lafayette, CO 80026
Hummer, Dimple and Clayton	5901 Forest Ledge San Antonio, TX 78240
Hunewill, Ken & Elizabeth	2466 Nantucket Habor Loop Sun City Center, FL 33573
Hurley, Leonard F.	5811 Maple Lane Tampa, FL 33610
Hutcheson, Glenna Sue or Raymond	4629 Lake Katsa Drive Lake Wales, FL 33898
Hutchinson, Robert R.	Kathryn R. Hutchinson 55 Pleasant Circle Plant City, FL 33565
Hynes Enterprises	8580 E. Bellewood Place Denver, CO 80237
Hynes, Tom	8580 E. Bellewood Place Denver, CO 80237

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Creditor Name	Creditor Address
Ialacci, M Dawn	8039 140th Street N Seminole, FL 33776
Iceberg, Gregory	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Iceberg, Gregory	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Ingraham, Donna A.	2210 Platinum Drive Sun City Center FL 33573-4404
Irick, Harold E.	13816 Capitol Dr Tampa, FL 33613
Isham, Burton (deceased) or Ruth M.	709 Plumbrook Rd Sun City Center, FL 33573
Isham, Ruth	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Izak, Josepha & Michael	6 Village Walk Court Ponte Vedra Beach, FL 32082
Izak, Rebecca S.	7277 Cascade Drive Boise, ID 83704
Jackson, Arthur L.	2011 26Th Street South St. Petersburg, FL 33712-3041

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Creditor Name	Creditor Address
Jackson, Forrest	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Jackson, Nicole & David	29729 67Th Way North Clearwater, FL 33761
Jacob Isaac Capital LLC	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Jaeger, Bruni	16 Emerald Bay Dr Oldsmar FL 34677-5000
Jambeter, Dominic or Laura M.	4325 Staghorn Drive Lakeland, FL 33810-5421
Jambeter, Dominic or Laura M.	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
JB III Consulting, INC	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Jenkins, Clyde & Betty	2211 Village Hill Drive Valrico FL 33594-3161
Jennings, Harry	c/o Mark S Guralnick Esq 3111 W Dr Martin Luther King Jr Blvd Suite 100
Jentz, Bernard & Lucille	Kathleen Hedberg or C Boys or J Jentz 1040 Main St #178

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Creditor Name	Creditor Address
Jessen, June	5611 West Chapel Hill Road Douglasville, GA 30135
JFL Venture Fund I, LLC	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
JFL Venture Fund IV LLC	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Johnson, Donna A or Kenneth L	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Johnson, Paul L and Rosemary A	4665A Rosewood Tree Court Boynton Beach FL 33436
Johnston, Lori A.	6935 12Th Avenue N. St. Petersburg, FL 33710-6119
Joline, Keith B.	3093 Roberta Street Largo, FL 33771
Jones, Vankeuren	2292 Costa Rican Drive, Apt 58 Clearwater, FL 33763-2734
Jones, William and Joan C.	107 Driftwood Lane Largo, FL 33770-2631
Jordan, Roberta D. (0000868)	506 Painters Wood Court Valrico, FL 33594

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Creditor Name	Creditor Address
Jordan, Roberta D. (76680397)	506 Painters Wood Court Valrico, FL 33594
Jung, Roland or Geraldine	2070 Lakeview Dr, #103 Clearwater, FL 33763
Kaiser, Douglas A.	1918 Cleveland Street Clearwater, FL 33765
Karam, George & Juanita	944 Symphony Isles Blvd. Apollo Beach, FL 33572
Kartz, Keith	19232 E. Hinsdale Ln. Centennial CO 80016
Kathleen A. Clements 201 W. Laurel Street, #911 Tampa, FL 33602	201 W. Laurel Street, #911 Tampa, FL 33602
Kauffman, Barbara E. & Horwitz, Alan J.	133 Watchung Avenue Montclair, NJ 07043
Kayser, Horst	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater FL 33763
Kazor, Clara L.	3622 97Th Avenue N. Pinellas Park, FL 33782
Keepings, Caroline A.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Keller, John or Nina	4177 Norway Place Hamburg, New York 14075
Kelly Trust, Jerry And Paula Ttees	496 Oakwood Drive Dunedin, FL 34698
Kelly, Mary P.	34 Donald Place Waldwick, NJ 7463
Kenworthy, Marilyn J.	PO Box 641 Sparr, FL 32192
Kenworthy, Stephen M.	PO Box 641 Sparr, FL 32192
Kepes, Gloria W.	96 Okaloosa Dr Winter Haven FL 33884
Kepford Living Trust DTD	4823 W Morelos St Chandler AZ 85226
Kerley, Elizabeth J.	1503 Melody Lane Apopka, FL 32703
Kerr, Ann	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Kerr, Stanley J.	3211 Carleton Circle West Lakeland, FL 33803

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Creditor Name	Creditor Address
Kesinger, Margie T.	6471 Elmhurst Ct Pinellas Park FL 33782
Kier, Barbara	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Kier, Jacob	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Kind, Linda	11 Morse Avenue Butler, NJ 7405
Kinzler, Roy J., Ttee	P.O. Box 23441 Tampa, FL 33623
Kiran, Richard H	3506 Lan Dale Drive Holiday FL 34691
Kiran, Richard or Cyr Diane	3506 Lan Dale Drive Holiday FL 34691
Kiran, Richard or Cyr Diane	3506 Lan Dale Drive Holiday FL 34691
Kirsch, Samantha	c/o Jeffrey or Robin Kirsch ITF Samantha Kirsch 538 Sylvan Place W
Kirsch, Spencer	c/o Jeffrey or Robin Kirsch ITF Spencer Kirsch 538 Sylvan Place W

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Creditor Name	Creditor Address
Klein, Geraldine B.	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Kling, Howard or Dorothy W.	5970 80th Street N., Apt. 309 St. Petersburg, FL 33709
Kling, Rose	Itf David J. Kling 5732 Imperial Key Tampa, FL 33615
Kling, Rose	5732 Imperial Key Tampa, FL 33615
Knighton, Donald Or Carole	3538 Garrard Road Ft. Meade, FL 33841
Knoll, Gayle J & William P	188 Fairview Ridges Drive Afton TN 37616
Koch, Iris or Disrud, Sheri	333 Cottonwood Drive Sebring, FL 33875
Koch, Iris or Patin, Jacqueline	333 Cottonwood Drive Sebring, FL 33875
Koffman, James J	1021 Palm Dr Belleair Beach FL 33786
Kohn, Anthony or Patricia	5615 Sawyer Road Lakeland, FL 33810

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Creditor Name	Creditor Address
Kokash, Annmarie Wittmann	5540 67Th Avenue Pinellas Park, FL 3378
Kokoshka, Thomas E. Or Chapman, Kim	7448 Cherokee Trial Spring Hill, FL 34606
Kolterman, John	4620 Preston Woods Drive Valrico, FL 33594
Kominas, John or Helen	1401 Yale Drive Holiday FL 34691-4950
Kosloski, Carl & Ila	2409 Orangepoint Avenue Palm Harbor, FL 34683
Kowall, Janet C.	3414A S. Utah Street Arlington, VA 22206
Koza, Larry or Joann	16604 Plum Rose Court Tampa, FL 33618
Kral, Vicki M. or Anthony M.	9602 Spring Meadow Drive New Port Richey, FL 34655
Krantz, Joel and Audrey	18 Sullivan Drive Jericho NY 11753
Krayer, Edward C	11747 Holly Creek Drive Riverview FL 33569

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Creditor Name	Creditor Address
Kris, Steve D.	4780 S Lafayette Street Englewood CO 80113
Kronish, Alan & Renee	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Kruse, Jane A.	2845 Spartan Drive Canon City, CO 81212
Kulak, Rita D. (George Schratt Estate)	12 Beverly Rd Perkasie, PA 18944
Kurtzer, Thomas	Leandre Kurtzer 4411 Harbor Pointe Dr Port Richey, Fl 34668
Kysela, George	1427 Queen Anne Blvd Palm Harbor, FL 34684
Kysela, George and Sonia	1427 Queen Anne Blvd Palm Harbor, FL 34684
LaBarge, Thomas	25126 275th Avenue Holcombe, WI 54745
LaBarge, Thomas R. - IRA	25126 275th Avenue Holcombe, WI 54745
Labrecque, Robert	2405 Locksley Street Sun City Center, Fl 33573

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Creditor Name	Creditor Address
Ladner, Willie Or Janice	PO Box 46011 Tampa, FL 33647
Lalo, Deborah and Ygal	5161 Meadowcreek Dr. Dunwoody, GA 30338
Lancaster, Bonita V.	962 Bird River Beach Road Baltimore, MD 21220
Lancaster, David	962 Bird River Beach Road Baltimore, MD 21220
Lancaster, James or Lorraine	1200 Tuscany Lane Bel Air, MD 21014
Lancaster, James or Lorraine	1200 Tuscany Lane Bel Air, MD 21014
Lark, Carol	16942 W. 74th Ave. Arvada CO 80007
Lark, Kyle Trust Agreement	16942 W. 74th Ave. Arvada CO 80007
LaRosa Enterprises Inc	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
LaRosa, Gloria, LaRosa, Thomas, & Riess, Stephanie	Stephanie Riess c/o John R Kiefner Jr 146 Second St N Ste 300

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Creditor Name	Creditor Address
LaRosa, Thomas & Gloria	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Larose, Judith A.	1242 Stadler Drive Fort Myers, FL 33901
Lauder, Malcolm & Margaret	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Lauer, Karin G Dommel	750 Snug Island Clearwater FL 33767
Lauria, Edward & Libby	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Lauria, Libby, DEC Trust	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Le Brun, Christine	c/o Patrick A. Davis, PA 2536 Countryside Blvd. 1st FL East Clearwater, FL 33763
Lechner, Joseph M.	314 Stanton Road Wildwood Crest, NJ 8260
Lee, Mary Anne	3619 S. Belcher Drive Tampa, FL 33629
Leedham, Lynn S.	2203 Bay Blvd.,#1 Indian Rocks Beach, FL 33785

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Creditor Name	Creditor Address
Leinenbach, James A.	3663 58th Ave N #L-737 St. Petersburg, FL 33714
Leitao, Mario or Toula	159 South Glen Road Kinnelow, NJ 07405-2711
Leitton, Jean S.	6847 Lantana Bridge Road #201 Naples, FL 34109
Lemay, Walton Or Glenda	3028 Summervale Drive Holiday, FL 34691
Lepeak, Patrick	7 South Pine Circle Belleair, FL 33756
Leritz, John or Barbara	3896 105th Ave N Clearwater, FL 33762
Levinar, Bonnie L.	6507 E. Gentry Street Inverness, FL 34452
Levy, Robert or Adrienne	1015 Baldelier Drive Allen, TX 75013
Ley, Carl and Ley, Teena	27250 Highseas Lane Bonita Springs, FL 34135
Libhart, Daniel or Melissa	692 W Wildhorse Drive Chandler, AZ 85248

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Creditor Name	Creditor Address
Liepins, Maris J.	10078 82Nd Street N. Seminole, FL 33777
Light, Estate of Jack H	c/o Susan Olivia Schoenherr 4 Belleview Blvd #203 Belleair, FL 33756
Lindenmeyer, Gerald A	233 Gatewood Dr Largo FL 33770
Lindquist, Elsie V	1493 W Ponderosa Rd Unit C Ft Walton Beach FL 32547
Lindquist, Tom	904 Orange Blossom Lane Seffner, FL 33584
Lipscomb, Nancy or Leland	591 Oak Run Clarksville, VA 23927
Little, George W.	c/o Lance N. Little, Legal Guardian 8109 Canaveral Blvd.
Litvin, Dan and Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Litvin, Dan and Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Litvin, Dan and Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Litvin, Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Litvin, Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Loggins, Auburn & Vivian	3619 Lightner Drive Tampa, FL 33629
Lohr, Bette Holmes	2259 Costa Rican Drive Apartment 51 Clearwater, FL 33763-2713
Loper, Ellen A	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Lowy, James	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Lozada, Domingo or Gladys	1029 Edgehill Ave Spring Hill, FL 34606
Lozada, Gladys	1029 Edgehill Ave Spring Hill, FL 34606
Lozano, Luz	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Lozano, Luz	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Luce, Frank	2803 Lomond Dr Palm Harbor FL 34684
Luehr, David	3724 Eagle Hammock Drive Sarasota, FL 34240
Lulgjuraj, Prenka Or Lula	4847 Tigertail Court New Port Richey, FL 34653
Lundbergh, Stella D TJ & WR Chudoba	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Lunney, Joseph, Commusic, LLC	5819 Honey Tree Drive Zephyrhills, FL 33541
Lyke, Laurie	39321 8Th Ave. Zephyrhills, FL 33542
Lyke, Thoedore	39321 8Th Avenue Zephyrhills, FL 33542
Lynch, Hannelore Or John	3302 Little Country Road Parrish, FL 34219
Lynch, James and Sandra	111 10th St South Unit 113 Bradenton Beach, FL 34217
Lynch, John M., Jr.	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301

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Claims Register
EISA & Stock Claimants

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Creditor Name	Creditor Address
Lyons, Albert G., Jr. and Lyons, Betty Co-Trustees	8333 Seminole Blvd., #134D Seminole, FL 33772
MaCattee, Inc	c/o Jerald C. Cantor 4000 Hollywood Blvd #375 South Hollywood, FL 33021
MacAulay, Margaret S	1083 Popes Creek Circle Grayslake IL 6003
MacAulay, Margaret S	1083 Popes Creek Circle Grayslake IL 60030
Macik, Andrew or Carol	131 1st St E #103-7 Tierra Verde FL 33715
Madigan, Joseph or Jean A	10854 SW 77th Court Ocala FL 34476-3896
Madigan, Joseph or Jean A	10854 SW 77th Ct Ocala FL 34476-3896
Mahoney, Kevin F	25 Gorham Avenue Westport CT 06880
Maize, Olive Marie	4915 Bay Street NE Unit #323 St. Petersburg, FL 33703
Majeski, Richard & Susan	7891 Shadow Run Drive Largo FL 33773-1621

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Creditor Name	Creditor Address
Malatino, Thomas or Jana	5648 Glencrest Blvd. Tampa, FL 33625
Maldonado, Alma	416 Courtney Drive Temple Terrace, FL 33617
Malok, Jan or Maria	19 Stelton Road Piscataway, NJ 8854
Mandish, James R.	4800 Lake Juliana Reserve Auburndale, FL 33823
Mann, Phyllis Schoenheider S.	Itf Lawrence W Mann 604 Spring Valley Road Altamonte Springs FL 32714-5819
Mann, Phyllis Schoenheider S.	Itf Lawrence W Mann 604 Spring Valley Road Altamonte Springs FL 32714-5819
Mannino, Laree	3221 Lori Lane New Port Richey, FL 34655
Maraventano, Shelley	c/o Patrick A. Davis PA 2536 Countryside Blvd, 1st Flr E Clearwater, FL 33763
Marcum, Dillard or Dale	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Markham, Gail Or David	16250 Jackson Oaks Drive Morgan Hill, CA 95037

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Creditor Name	Creditor Address
Markopulos, Zisimos	3043 Annadale Circle Brandon, FL 33511
Marks, Eugene	9832 Grand Verde Way #207 Boca Raton FL 33428
Marshall, James A or Joan K	14214 River Beach Dr Port Charlotte FL 33953-5801
Marston, Stephen E.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Martin, Alfred & Tasia	399 150th Ave Apt 220-C Madeira Beach FL 33708
Martin, George D & Debra E	6690 Burning Tree Drive Seminole FL 33777
Martinez, Irza A	4007 Highgate Drive Valrico, FL 33594
Martinez, Irza A	4007 Highgate Drive Valrico, FL 33594
Massell, George Or Helen	11752 Lake Aston Court,#101 Tampa, FL 33626
Mastapha, Mohammed and Yatrawati	116 Southern Pine Way Davenport, FL 33837

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Creditor Name	Creditor Address
Mathis, David & Beverly	11861 Sedgewick Dr Huntley IL 60142
Maxwell, Gerald	c/o International Law Group, LLC P.O. Box 10614 Tampa, FL 33679-0614
Maxwell, Lela J	266 Merrimon Ave Asheville NC 28801-1218
Mayerhofer, Konrad, Marco Restaurant Mgmt.	599 S Collier Blvd Marco Island FL 34145-5512
Mayes, Joyce Ttee	904 Alpine Drive Brandon, FL 33510
Mayeski, Thomas	50 Wellborn Chase Fayetteville, GA 30215
Mccarter, Charles & Melba	515 E. Carefree Hwy, Pmb 402 Phoenix, AZ 85085
McCollough, Lillian	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
McCormick, Bryan	12 West Main Street Mesa, AZ 85201
McCullough, Robert or JoAnn	65 Whitewood Street Homosassa FL 34446

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Creditor Name	Creditor Address
McDermid, David M.	13700 S. Dublin Drive Homer Glen, IL 60491
McDermid, Norman	15356 West Victory Heights Circle Stone Lake, WI 54876
McDermott, Dianne	9652 Patrician Dr New Port Richey FL 34655
Mcdermott, Gerald	841 Patricia Avenue, #304-C Dunedin, FL 34698
McDonald-Nozik, Eleanor	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
McDonald-Nozik, Eleanor	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
McDonald-Nozik, Eleanor	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Mcfadden, Elizabeth A.	28488 Us Hwy 19 N., Lot 160 Clearwater, FL 33761
McFarlane, Nancy	2075 Quailwood Lane Spring Hill, FL 34606
Mcgowan, Barbra R.	PO Box 1064 New Port Richey, FL 34656

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Creditor Name	Creditor Address
Mcgregor, Dorothy Or Vernon	2380 World Parkway Blvd. Clearwater, FL 33763
Mcguire, Breta L	2039 Ashbury Drive Clearwater FL 33764-6707
Mckelvey, Janice	6431 Cardinal Crest Drive New Port Richey, FL 34655
Mckelvey, Janice	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
McLaughlin, Kelly A	The Law Offices of Mary J Perry PA 3426 West Kennedy Blvd Tampa Fl 33609
McMahon, Joseph	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Meador, Russell A.	3575 Senior Place West Lafeyette , IN 47906
Meagher, Teresa & Raymond	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Meagher, Teresa & Raymond	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Meares, William J.	C/O Lara Roeske Fernandez Esq PO Box 1102 Tampa, FL 33601-1102

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Creditor Name	Creditor Address
Medea, Andra	1621 W Balmoral Ave Apt D Chicago IL 60640
Meegan, Frances or James	9142 Sunrise Drive Largo FL 33773-1810
Meltzer, Terry Or Campagno, Michael	155 Belleview Avenue Center Moriches, NY 11934
Meltzer, Terry Or Campagno, Michael	155 Belleview Avenue Center Moriches, NY 11934
Mennucci, Linda	335 Aylesbury Dr. S. Westerville, OH 43082
Mesh, Adam	420 E 64th St #W7H New York, NY 10021
Mesh, Andrea & Harry	7 Oxford Court Morganville, NJ 07751
Mesh, Joanna R	7 E 14th Street Apt 317 NY, NY 10003
Mesonas, Leonard Or Joanne	50 Spring Street Edison, NJ 8820
Messic, George E.	6204 Kellow Drive Jacksonville, FL 32216

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Creditor Name	Creditor Address
Metz, Catherine or Cerrato, Deborah	730 Poole Avenue Hazlet NJ 07730-1719
Meyer, Richard F.	1534 Mainsail Drive Naples, FL 34114
Mielke, Louis or Bonnie	4323 Beadle Drive Sebring, FL 33870
Migliorini, Bruno or Mary	2975 Bellflower Way Lakeland, FL 33811
Miles, Ronald	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater FL 33763
Miller, Arthur and Jean	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Miller, Donna S.	2405 S Carolina Ave Tampa, FL 33629
Miller, Harve	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Miller, Kenneth or Bonnie D.	6535 Stonington Drive Tampa, FL 33647
Miller, Margaret D.	7700 Sun Island Drive S., Apt. 507 South Pasadena, FL 33707

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Creditor Name	Creditor Address
Miller, Martin or Rosemary	10209 Devonshire Lake Drive Tampa FL 33647-3237
Miller, Stephen or Ruth	4601 White Pine Lane Tampa, FL 33624
Miller, Walter and Gray, Matthew	104 Se 21st Street Ruskin, FL 33570
Miller, Wayne	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Minton, Samuel D. or Margaret L.	6518 Solitare Palm Way Apollo Beach, FL 33572
Minutello, Richard or Anna	3406 Ridge Blvd Palm Harbor FL 34684-3521
Miranda, Miguel Or Teresa	12602 Castle Hill Drive Tampa, FL 33624
Mitchell, Manuel and Catherine M.	6935 NE 3rd Place Ocala FL 34470-1823
Mitchell, Mary Lou	175 North Star Lane Creal Springs, IL 62922
Mixon, Dennis Or Joyce J.	352 Messer Drive Copper Hill, TN 37317

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Creditor Name	Creditor Address
Mobley, Patricia	11605 Tucker Road Riverview, FL 33569
Mogilski, Clara	564 Boca Ciega Pt Blvd S St Petersburg FL 33708
Monemrasitis, George	1710 74Th Street Brooklyn, NY 11204
Monks, Rosalie & Donald	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Monks, Rosalie & Donald	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Montemarano, Martiza or Medoro	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Montemarano, Martiza or Medoro	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Montemarano, Medoro or Melanie	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Montenegro, Gonzalo & Diana	1046 Sanderlin Court Antioch, IL 60002
Montgomery, Monty	c/o Patrick A Davis PA 2536 Countryside Blvd 1st FL E Clearwater FL 33763

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Creditor Name	Creditor Address
Moody, Diana	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Moody, William C.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Mooney, Janet	PO Box 2644 Key West, FL 33045
Moore, Charles	111 Cherokee Drive Jeffersonville, IN 47130
Moore, Frederick	7500 E Pocono Dr Inverness FL 34450
Moore, Gary Joseph	504 Rebstock Blvd Palm Harbour FL 34683
Moore, Juliana M	12320 Capri Circle N Treasure Island FL 33706
Moore, Nancy L.	111 Cherokee Dr. Jeffersonville, IN 47130
Mordovanec, Margaret	513 A. Foxglove Circle Sun City Center, FL 33573
Morfit, Bobby	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301

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Creditor Name	Creditor Address
Morfitt, Barbara	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Morgan, Roger L.	130 Becker Rd Lisbon, NY 13658
Morin Family Trust/Michel & Aline Morin TTEES Michel & Aline Morin 2465 Sonnet Ave	Michel & Aline Morin 2465 Sonnet Ave Spring Hill, FL 34609-4290
Morrissey, Charles	39 Scenic Circle Croton on Hudson NY 10520
Mortimer, Charles L.	50989 Hwy. 27, #136 Davenport, FL 33897
Motlagh, Mary A.	8415 Orient Way Ne St. Petersburg, FL 33702
Motlagh, Saeed N.	8415 Orient Way Ne St. Petersburg, FL 33702
Muckenfuss, Jacob W. Or Jennie U.	87038 Brooker Road Yulee, FL 32097
Mueller, David W.	808 Granite Rd Brandon FL 33510
Mueller, Leslyn E.	808 Granite Road Brandon, FL 33510-3510

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Creditor Name	Creditor Address
Munk, Mark	2124 Hacienda Drive Kendallville, IN 46755
Murdock, Patricia M	177 Findley Road Bedford PA 15522-7593
Murphy, Kyran & Irma	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Murphy, Peter	PO Box 702 St. Petersburg, FL 33731
Murphy, Shirley A.	8829 Karlen Road Rome, NY 13440
Murphy, William F.	9 Alumni Drive, Apt. 114-P Orono, ME 04473
Murray, Samuel & Virginia	5065 Dover Street N.E. St. Petersburg, FL 33703
Murray, Shawn & Karen	105 Vincent Rd Hicksville NY 11801
Murray, Timothy or Mary	77-21 82Nd Street Glendale, NY 11385
Myers, Arlene W	2783 Alexander Drive Clearwater FL 3376

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Creditor Name	Creditor Address
Myers, Gloria M	9035 Callaway Dr Trinty, FL 34655
Mynatt, Georgiana S.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Nagy, Margaret	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Nagy, Margaret	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Nalewaiski, Nancy J.	10901 Johnson Blvd Apt J-419 Seminole, FL 33772
Natale, Anthony J.	22917 St Anne's Court Murrieta CA 92562
Naylor, Loretta And Charles	3691 Boca Pointe Drive Sarasota, FL 34238
Nesbit, Eleanor	201 W. Laurel Street, #906 Tampa, FL 33602
Nettie, Joanne	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Nevill, Paul & Sharon	585 Sky Harbor Dr Lot 411 Clearwater, FL 33759

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Creditor Name	Creditor Address
Neville, Larry D.	4404 River Overlook Drive Valrico, FL 33594
Nevius, Luther Or Teleta	129 Way Forest Drive Venice, Fl 34292
Nevler, Jordan & Leda (Acct 0134)	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Nevler, Leda C. (Acct 1569)	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Newport, Hester V.	Itf Gary D Newport 1106 Halsham Circle Sun City Center FL 33573-6386
Nicasro, Joseph or Lalama, Mary	5 Vista Drive Flanders, NJ 7836
Nichols, Edwin & Mary	11935 Barkston Drive San Antonio, TX 78253-6309
Nichols, Frederick	10361 Majestic Drive Largo FL 33774-5010
Nichols, Jan L.	1505 Bonnie Burn Circle Winter Park, FL 32789
Nicolo, Barbara A.	835 Edith Avenue Lakeland, FL 33815

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Creditor Name	Creditor Address
NoLati, Sammy or Gloria	2553 Mulberry Dr S Clearwater FL 33761
Noren, Alfred E.	1519 Chukar Ridge Palm Harbor, FL 34683
Norr, Karen R.	598 Whispering Lake Blvd. Tarpon Springs, FL 34688
Norris, Karen Marie	10118 Avonleigh Drive Bonita Springs, FL 34135
Novotny, Jara and Jana	1767-59th Circle SO St Petersburg FL 33712
Oberscheven, Toni M.	357 Windsor Avenue Glen Ellyn, IL 60137
Occhiuto, Ralph J. & Sharon	4044 W. Lake Mary Blvd. Lake Mary, FL 32746
O'Donnell, Elinor & David	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Olear, John or Sandra	16122 4Th Street E. Redington Beach, FL 33708
Olesen, Harriet R	8000 Sailboat Key Blvd #201 St Pete Beach FL 33707

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Creditor Name	Creditor Address
Oliver, Jimmie L.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
O'Neill, Terri P.	204 Charles Road Canton, GA 30115
Orlando, Anthony or Josephine	5970 21St Street N. D-10 St. Petersburg, FL 33714
Orr, Robert H, Jr Trustee	Robert H Orr 1998 Family Trust 13902 Hawksnest Bay Dr Corpus Chrisi TX 78418
Orr, Robert H, Jr Trustee	Robert H Orr Alternate Family Trust 13902 Hawksnest Bay Dr Corpus Christi TX 78418
Osborne, L. & Gillespie A.	1006 S. Valrico Road Valrico, FL 33596
Owens, Christopher J.	2943 S. Holguin Way Chandler, AZ 85248
Paaso, Theodora	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Paaso, Theodora	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Paaso, Theodora	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Page, James I and Noel Jean	4117 Euclid Ave Tampa, FL 33629
Paglen, Colleen	12301 Sunshine Lane Treasure Island, FL 33706
Painter, June TTEE	c/o International Law Group, LLC P.O. Box 10614 Tampa, FL 33679-0614
Painter, June TTEE	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Pankey, Marjorie	108 Teal Drive Clearwater, FL 33764
Papargiriou, Anastasios or Claire	8101 Gulf Blvd. St. Pete Beach, FL 33706
Papich, Deborah	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Pappert, Gwyneth B.	13140 Sailboat Drive Hudson, FL 34667
Parr, Stephen	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Parsons, Charles H.	2061 Massachuettes Avenue St. Petersburg, FL 33703

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Creditor Name	Creditor Address
Partridge, Paul or Betty J.	10360 Road 266 Philadelphia MS 39350-3657
Partridge, Paul or Betty J.	10360 Road 266 Philadelphia MS 39350-3657
Pashayan, Christina	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Pashayan, Dr. Maria	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Pashayan, Dr. Richard	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Pashayan, Dr. Richard	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Pashayan, Melissa	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Pashayan, Richard & Maria	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Pasisis, Edith	16154 Craigend Place Odessa, FL 33556
Pasisis, George & Edith	16154 Craigend Place Odessa, FL 33556

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Claims Register
EISA & Stock Claimants

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Creditor Name	Creditor Address
Passer, Jay D.	197 - 114th Avenue NE St. Petersburg, FL 33716
Patton, David or Antoinette	835 Bruce Ave. Clearwater Beach, FL 34630
Pausinga, Family Trust, The	c/o John & Margery Pausinga Tees 216 Gulf Aire Blvd. Winter Haven, FL 33884-3213
Payne, C. Maurice	8525 Todd Bridge Road Owensboro, KY 42301
Payne, Rodney	12775 Wood Hollow Drive, Apt. 1414 Woodbridge, VA 22192
Pazmino, Ada L. or Bennett, Richard A.	45 Wildwood Lane Smithtown, NY 11787
Pazmino, Ada L. or Bennett, Richard A.	45 Wildwood Lane Smithtown, NY 11787
Pazmino, Norma	500 Grove Isle Circle #201 Vero Beach FL 32962
Pazmino, Roy R.	102 Brentwood Drive Philipsburg, PA 16866
Pazo, Anthony Lee	7004 68th Avenue N Pinellas Park FL 33781

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Creditor Name	Creditor Address
Pearson, Frank Itf Jeffrey	705 Dorado Ct. Brandon, FL 33511
Pearson, Frank Itf Jeffrey	705 Dorado Court Brandon, FL 33511
Pearson, Patricia A.	4395 W. Avenida De Golf Pace, FL 32571
Pemberton, Elmer or Nancy or Dan	6284 67th Lane Pinellas Park, FL 33781
Pendland, James L.	5906 Louisiana Avenue New Port Richey, FL 34652
Perilla, Jamie E.	13719 Staghorn Road Tampa, FL 33626-2317
Perry, Helen and J. Henry	5030 14th St W #J41 Bradenton, FL 34207
Peterfreund, Lisa H.	1338 Fairfax Circle East Boynton Beach, FL 33436
Philips, Athena N.	P.O. Box 1554 Gibsonton, FL 33534
Phillips, Arlene V.	1997 Church Creek Point Largo, FL 33774

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Creditor Name	Creditor Address
Phillips, Berle Sue	6024 Honeysuckle Ln Brooksville FL 34602
Phillips, Berle Sue	6024 Honeysuckle Ln Brooksville FL 34602
Phillips, Richard L.	6606 Madison Street Merrillville, IN 46410
Picard, Judith or Laurie	1936 Mid Ocean Circle Sarasota, FL 34239
Picard, Margaret	128 Haystack Road Manchester, CT 6040
Picard, Richard	1936 Mid Ocean Circle Sarasota FL 34239-3411
Picard, Richard or Judith	1936 Mid Ocean Circle Sarasota, FL 34239
Picinich, Luanne	2427 N. Jerusalem Rd. East Meadow, NY 11554
Picinich-Vidulich, Ruth E.	2427 N. Jerusalem Rd East Meadow, NY 11554
Pierce, Ian Or Mcallister, Judy	17072 Dolphin Drive N.Redington Beach, FL 33708

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Creditor Name	Creditor Address
Pirro, Mario & Marie	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Pisch, Dolores M.	173 Egret Drive Haines City, FL 33844
Pisch, Dolores M.	173 Egret Drive Haines City, FL 33844
Pittas, George and Jane	8422 Merrill Circle Largo, FL 33777
Platt, Delores J.	2137 Hatteras Point Lakeland, FL 33813-272
Plourde, Charles or Bernadette J.	34648 Sweet Pea Lane Zephyrhills, FL 33541
Polk, Vera F.	PO Box 158 Lithia FL 33547-0158
Polk, Vera F.	PO Box 158 Lithia FL 33547-0158
Pollara, Paul & Marie	1258 Treasure Court Marco Island, FL 34145
Pontoriero, Rose Marie and Fred	160-115 13th Avenue Whitestone NY 11357

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Creditor Name	Creditor Address
Porter, Thomas F. or Gabriela K.	PO Box 242 Goodland, FL 34140
Posey, Curtis & Thelma	1518 Alpine Drive Aiken, SC 29803
Pozzouli, Michael & Juliette	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Price, Betty	2303 Emerald Lake Dr. Sun City Center, FL 33573
Provenzano, Linda	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Provty, Marilyn D.	PO Box 143 Otter Creek, FL 32683-0143
Pruden, Earl T. or Merrilly F.	948 Oakview Road Tarpon Springs, FL 34689
Pryne-Davis, Maria	418 Lake Clay Drive S Lake Placid, FL 33852-9349
Purvance, Margaret S	2843 Meadow Oak Dr. E Clearwater, FL 33761-3336
Putnam, Mary	1825 New Jersey Road Lakeland, FL 33803

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Creditor Name	Creditor Address
Rachles, Gloria	7574 Glendevon Lane Delray Beach, FL 33446
Radaker, Joseph R.	3622 97Th Avenue North Pinellas Park, FL 33782
Ragan, Herman & Mary Ann	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Ragis, Ronald A & Louise	15 Saunders Avenue Largo, FL 33773
Ramage, John W. Personal Representative	for Halden J Ramage, Deceased 2518 New Haven Circle Sun City Center, FL 33573-7136
Rams, Linda E	702 Sky Lark Circle Longwood FL 32750
Rancan, Ann Marie	1506 Dedham Drive Sun City Center, FL 33573
Randazzese, Lucien	4181 Hearthstone Drive Sarasota FL 34238-3205
Reale, Joseph	45 Reel St. Patchogue, NY 11772
Reale, Vincent	170 Gibbs Pond Road Nesconset, NY 11767

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Creditor Name	Creditor Address
Reed, Beverly H.	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Reed, Eleanor J.	1100 Belcher Road S, #295 Largo, FL 33771-3407
Rehark, Majorie J.	385 Woods Landing Trail Oldsmar, FL 34677-4218
Reid, Harold & Marilyn M. Trust	101 Trinity Lake Dr.,Apt #344 Sun City Center, FL 33573
Reid, William R Jr	2550 SR 580 Lot 422 Clearwater, FL 33761
Reiley, Marion or Collins, Barbara Reiley	12100 Seminole Blvd. #270 Largo, FL 33778
Reimer, Rosemary	8606 Coral Creek Loop Hudson, FL 34667
Reiss, Eugene & Karole	316 Garyston Place Sun City Center, FL 33573
Renaissance Civic Partnership	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Renberg, Jacqueline	c/o Mary Jean Culbertson 7613 Jones Road Odessa, FL 33556

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Creditor Name	Creditor Address
Repman, Mark	Patrick A Davis PA 2536 Countryside Blvd 1st FL E
Reynolds, Roger E. or Waneta J.	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Reynolds, Walter or Doris	5410 Lemontree Lane Pinellas Park, FL 33782
Reynolds, Waneta J or Roger E	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Rhodes, Lyman or Bertha	23268 Mcqueeney Avenue Port Charlotte, FL 33980
Rice, Ruth M.	9401 88Th Way Largo, FL 33777
Richards, Dorothy J.	5114 Peacock Drive Holiday FL 34690-2917
Richards, Stephen or Tammi	11703 Harborside Circle Largo, FL 33773
Richardson Investments &Personal Properties Trust	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Richardson Investments &Personal Properties Trust	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Richardson, Elizabeth	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Ricker, Susan B	318 Windrush Boulevard #6 Indian Rocks Beach FL 33785
Rieumont, David	3580 Indigo Pond Drive Palm Harbor FL 34685-1011
Rigler, Jessica Kepford	1930 Johnson Ferry Road, NE Apt C Atlanta, GA 30319
Riharb, Michael & Sharon	122 Huntington Dr. Fairfield Glade, TN 38558
Rinker, Ricky M., IRA (Ricky Tinker)	1702 Saffold Park Drive Ruskin, FL 33570
Rinker, Ricky M., IRA (Ricky Tinker)	1702 Saffold Park Drive Ruskin, FL 33570
Ritola, Janet or William	11128 113th Avenue North Largo, FL 33778-3115
Ritter, Christine	3607 Casey Jones Drive Valrico, FL 33594
Ritter, Orland	3607 Casey Jones Drive Valrico, FL 33594

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Creditor Name	Creditor Address
Rivera, Myrna	6736 Sunfield Byron Center, MI 49315
Riverbluff Properties	Ralph P Sikkema DRM 11409 Scarlet Oak Drive Oakdale, CA 95361
Robbins, Judith	12200 Vonn Road, #1203 Largo, FL 33774
Roberts, Thomas J.	Itf Beneficiaries 3007 W Comanche Avenue Tampa FL 33614-5914
Roberts, Vonceil D.	Itf Beneficiaries 3007 W Comanche Street Tampa FL 33614-5914
Roberts, William	c/o The Plante Law Group PLC Patrick J Cremeens, Esq 806 N Armenia Ave
Roberts, William M.	5789 Lake Victoria Drive Lakeland, FL 33813
Roberts, William or Seneath	5789 Lake Victoria Drive Lakeland, FL 33813
Robinson, Harry, III	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Robinson, Harry, III	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Robinson, James R	2005 Woodward Ave Dunedin FL 34698-2640
Robinson, Sarah J.	38 Harbor Oaks Circle Safety Harbor, FL 34695
Robitaille, Jean C.	5757 7Th Avenue N. St. Petersburg, FL 33710
Rodd, Sharon Or Aaron	15304 Carrollton Lane Tampa, FL 33624
Rodd, Steve	15304 Carrollton Lane Tampa, FL 33624
Rodriguez, Leonardo or Mario	14173 Dolphin St. Springhill, FL 34609
Rogers, Marylese A.	4298 Peacham Court Orlando, FL 32817
Roglitz, Jerry L.	4701 8Th Avenue S. St. Petersburg, FL 33711
Roman, Charles H.	Itf Daurice, Michelle & Rick Roman 5825 Puerta Del Sol #369 St. Petersburg, FL 33715
Rooks, Isaac or Carolyn	3840 46th Ave South St. Peteresburg, FL 33711

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Creditor Name	Creditor Address
Roos, Nicholas A.	13771 S. Egypt Shores Drive Creal Springs, IL 62922
Roos, Patricia J.	13771 S. Egypt Shores Drive Creal Springs, IL 62922
Roos, Patricia J.	13771 S. Egypt Shores Drive Creal Springs, IL 62922
Roos, Rodger	170 Boyd Drive Camdenton, MO 65020
Roos, William Rodger	170 Boyd Drive Camden, MO 65020
Roper, Harry	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Roper, Harry	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Rose, James R.	PO Box 79 Liberty Hill, SC 29074
Rosen, Alan	9880 NW 6th Ct Plantation Fl 33324
Rosko Family Trust	Peter J Rosko, Trustee 975 Eastham Way #204 Naples, FL 34104

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Creditor Name	Creditor Address
Rosko, Peter J or Judith S	975 Eastham Waly #204 Naples FL 34104
Rosko, Robert or Sophia or Peter	975 Eastham Way #204 Naples FL 34104
Rossi, Peter	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Rothaizer, Shoshana	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Rothschild, Jerome	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Rowe, Jacqueline	2021 El Rancho Dr Sun City Center, FL 33573
Rowland, Dale or Darlene	5069 Ernst Court Orlando, FL 32819
Roy, Maureen T.	114 Birch Ct Burlington, VT 05408
Rubin, Carl or Jacqueline	9753 Lemonwood Way Boynton Beach FL 33437-5465
Rue, Phillip Wyllie or Irene	624 Pineland Ave Belleair FL 33756

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Creditor Name	Creditor Address
Russo, Steven	PO Box 191 Glen Heed, NY 11545
Rutledge, Mary & Richard	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Ryan, Thomas	156 Brook St Garden City, NY 11530
Sabatelli, Robert or Jean	2755 Curlew Rd #114 Palm Harbor FL 34684
Salansky, Zdenek or Anna	1427 Queen Anne Blvd Palm Harbor FL 34684
Salas, Edmund & Noella	8472 Sw 61St Terrace Road Ocala, FL 34476
Salmeri, Susan R.	860 Virginia Street, #209 Dunedin, FL 34698
Samperi, Elaine L	444 Flying Hawk Trail Waynesville NC 28786
Sandeberg, Farlin Or Loretta	5351 Windward Way New Port Richey, FL 34652
Santos, Katherine D	PO Box 547 Goodland, FL 34140

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Creditor Name	Creditor Address
Sapio, Frank Or Eleanor	10744 Burrito Drive Riverview, FL 33569
Sarah, Wiedetz,	Patrick A. Davis, PA 2536 Countryside Blvd., 1st Floor E. Clearwater, FL 33763
Sarin, Barry cust. for Jeffery Sarin	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Sarin, Barry cust. for Michael Sarin	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Saunders, Douglas A.	12101 Forest Hill Drive Tampa, FL 33612
Scalf, Clifford	67 Rosewood Drive Thonotosassa, FL 33592
Scalf, Elizabeth P.	67 Rosewood Drive Thonotosassa, FL 33592
SCC Systems Ic	c/o Stuart Hettleman 500 Harborview Dr, 3rd Fl Baltimore, MD 21230
Schaffner, Edwin K.	3818 Tanbark Drive Swansea, IL 62226
Schapiro, Joseph or Jeannette	1100 S Belcher Road #123 Largo FL 33771

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Creditor Name	Creditor Address
Schatzman, Ione	122 Van Houten Ave. Passaic, NJ 7055
Scheller, Frederick	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Scheller, Frederick	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schilke, Scott and Maria	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Schlachheit, Heinrich or Margaret	11720 Park Blvd., Bld-C 309 Seminole, FL 33772
Schleisman, James R.	PO Box 251 Conrad, IA 50621
Schmidt, Patricia A	2655 Nebraska Ave #318 Palm Harbor FL 34684
Schoeller, Deirdre M.	6960 South Shore Drive S. South Pasadena, FL 33707
Schons, Clogene & Jerry	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schons, Clogene & Jerry	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Schons, Harry & Roena, TTEES	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schons, Harry & Roena, TTEES	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schutte, Annabell	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schwartz, Adeen	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schwartz, Ian	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schwartz, Jessica	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schwartzkopf, Debra	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Schwein, Paul or Barbara	1401 Tranquil Point Inverness, FL 34450
Schwinn, Betty	9104 Elsa Court New Port Richey, FL 34655
Scott, Herbert F.	603 Reggie Ct. Spring Lake, NC 28390

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Creditor Name	Creditor Address
Scutari, Salvatore A. or Nicholas R.	57-C Galewood Drive Matawan, NJ 7747
Seeberger, Edward & Justyn, Ttees	7530 Eaton Court University Park, FL 34201-2304
Sekela, Vasil or Cynthia L	3448 Hunters Run Lane Tampa, FL 33614
Selby, Clara Lee	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Selby, Clara Lee TTEE	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Selby, Col Edwin & Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Selby, Col Edwin & Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Selby, Col Edwin & Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Selby, Col Edwin & Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Selby, Col Edwin & Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Selby, Col Edwin & Janice	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Selling, Ronald	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Selman, Monroe or Carolyn	1049 Victor Herbert Dr Largo FL 33771-1267
Selman, Monroe or Carolyn	1049 Victor Herbert Dr Largo FL 33771-1269
Server, Connie	5932 Bay Lake Drive N Saint Petersburg, FL 33708
Server, Rosiena K	5932 Bay Lake Drive N St Petersburg, FL 33708
Shaffer, Deloris M	2996 Bay Oaks Drive Sarasota FL 34234
Shavian, Kerri L	19595 Kapok Ct Pt Charlotte, FL 33952-1174
Shavian, Kerri L	19595 Kapok Ct Pt. Charlotte, FL 33952-1174
Sherrier, Julia A.	4205 Kachina Drive Austin, TX 78735

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Claims Register
EISA & Stock Claimants

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Creditor Name	Creditor Address
Shibetti, Frank & Katherine	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Shook, Vincent & Teresa	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Short, William and Christiane	6231 Colony Circle Brooksville FL 34607-1331
Shuler, Mary	3061 Royalton Hts Rd St Joseph MI 49085
Shurbuk, Debra (f/k/a Harrison)	1704 Evans Drive Clearwater FL 33759
Sibenac, Joseph	7134 White Marsh Circle Bradenton, FL 34202
Sikkema Family Limited Partnership	11409 Scarlet Oak Drive Oakdale, CA 95361
Sikkema Family Trust u/a/d 4-4-2000	11409 Scarlet Oak Drive Oakdale, CA 95361
Silva, Anthony or Elisabeth	13780 94th Avenue N. Seminole, FL 3377
Silva, Emmanuel	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Silverberg, Murray And Susan	199 Woodlands Drive Tuxedo, NY 10987
Silverman, Rhona	709 Sycamore St Aberdeen NC 28315
Silvers, Melody or Richard	5671 E Victory View Dr Cookeville TN 38506
Simioni, Edward S	2 South End Avenue 7R New York, NY 10280
Simioni, Pasqualina	c/o Edward Simioni 2 South End Ave 7R New York, NY 10280
Simon, Frank Or Janet	2012 Society Drive Holiday, FL 34691
Simonds, Sue C	17001 SE 21st Street Silver Springs FL 34488-5852
Simpson, Joanne	11020 Mooney Lane Hudson, FL 34669
Singer, Karen, Trustee	2760 East Bay Isle Dr Se St. Petersburg, FL 33705
Sinibaldi, Peter and Patricia	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Sirmons, Florence J	861 Wee Burn St Sarasota FL 34243
Sirmons, Raymond	2204 Inwood Drive Sun City Center, FL 33570
Sitton, Thomas & Virgina	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Skutka, Autumn Beutel or Barbara	225 N. Main Street Cedar Grove, WI 53013
Slack, Arthur	818 Lajolla Avenue Sun City Center, FL 33573
Sloat, Mary P. Or Allen, Marni	8565 W. Drew Court Homosassa, FL 34448-5509
Slone, Gary	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Smith Living Trust	David & Kathleen Smith 6765 Armand Place Pinellas Park FL 33781
Smith, Carole Mae	8350 E. McKellips Road, #236 Scottsdale, AZ 85257
Smith, Dolores M. Ttee	8609 Beetlenut Lane N. Richland Hills, TX 76180

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Creditor Name	Creditor Address
Smith, John W, Jr	1585 8th Ave SW Largo FL 33770
Smith, John W, Jr	1585 8th Ave SW Largo FL 33770
Smith, Laura	Patrick A Davis PA 2536 Countryside Blvd 1st FL E
Smith, Lewis, Trust	3301 Us Alt 19 N, #268 Dunedin, FL 34698
Smith, Marion O'Reilly	1814 20Th Street San Francisco, CA 94107
Smith, Michael J.	1801 W. Rosal Drive Chandler, AZ 85224
Smith, Shawn or Kimberly	1405 Ashbury Court Lakeland, FL 33809
Smoot, James W. or Frances E.	5935 15th Street North St. Petersburg, FL 33703
Snyder, Rosalie Trust	Rosalie Snyder 16426 Helen K Dr Springhill, FL 34610
Solis, Alfonso	Imperial Maintenance Services 8830 Cherryhills Pl Stockton, CA 95209

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Creditor Name	Creditor Address
Solomita, Susan & Angelo	132 Pine Acres Blvd Deer Park, NY 11729
Solomita, Susan & Angelo	132 Pine Acres Blvd Deer Park, NY 11729
Sowdwer, Helen L & Rikansrud, Erling	Helen Sowder, Living Trust 1639 Fieldfare Court Dunedin, FL 34698
Spaulding, Arleen G	5761 Trask Rd., Ft. Myers, FL 3384?
Spaulding, Donald M.	5761 Trask Rd., Ft. Myers, FL 3384?
Spears, John	c/o Patrick A Davis P A 2536 Countryside Blvd 1st Fl E Clearwater FL 33763
Speedy, David or Kathy	19080 Stockton Drive Noblesville, IN 46062
Spivy, Betty E	1604 Oracle Dr Ruskin FL 33573
Springer, Theodore & Marlo	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Stanhouse, Dorene E or Mooney, Janet	27468 Haiti Lane Ramrod Key FL 33042

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Creditor Name	Creditor Address
Stanhouse, Dorene E or Mooney, Janet	27468 Haiti Lane Ramrod Key, FL 33042
Staubley, Audrey Q.	1321 Edmonton Drive Clearwater, FL 33756
Steele, Betty	307 Crestwood Lane Largo, FL 34640
Stein, Jerilyn or Michael	11155 117th Lane North Seminole, FL 33778
Steiner, John	1255 Pascadena Ave S #1019 St. Petersburg, FL 33707-6239
Stephen, Natalie L.	4009 Travis Country Circle Austin, TX 78735
Stevens, Linda Fay	1012 Bramblewood Ct Safety Harbor, FL 34695
Stevens, Patricia	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Stevens, Robert B.	20 Oakwood Ct Palm Harbor FL 34683
Stevens, Scott	10263 Gandy Blvd., #302 St. Petersburg, FL 33702

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Creditor Name	Creditor Address
Stice, Jack K	5759 Yorkshire Lane Palm Harbor FL 34685
Stidham, Eva & Estil	13511 Jennita Dr Hudson, FL 34667
Stokes, Lynda F	5821 N E 43rd Lane Rd Silver Springs FL 34488
Stolbach, Barry M.Or Stolbach, Natalie L.	Natalie L. Stolbach 6725 Columbia Avenue Lake Worth, FL 33467
Stone Investments and Personal Property, FLP	403 Heron Avenue Naples, FL 34108
Stopyra, Barbara K.	Itf Dorothy Wormser 1602 New Bedford Dr. Sun City Center, FL 33573
Stopyra, Barbara K.	Itf Jack Aka John Stopyra 1602 New Bedford Dr. Sun City Center, FL 33573
Stopyra, Barbara K.	Itf Dorothy Wormser 1602 New Bedford Dr. Sun City Center, FL 33573
Stoudt, Paul H.	3110 Harrison Avenue Reading, PA 19605-2115
Stover, Amanda or Cease, Theresa	7208-56 Avenue North St. Petersburg, FL 33709

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Creditor Name	Creditor Address
Strott, Jack & Suzanne, Ttees	116 13Th Avenue N. St. Petersburg, FL 33701
Suazo, T. Treve	14338 Lakeview Lane Broomfield, CO 80020
Sultana, Joseph Revoc Fam Trust DTD 6/16/03	Joseph Sultana 3915 Royal Palm Dr Bradenton, FL 34210-1306
Sultana, Mary T	Mary Sultans 3915 Royal Palm Dr. Bradenton, FL 34210-1308
Swanson, Mary A	9108 Jacinto St New Port Richey FL 34655
Sweetapple, Dean	9923 - 119 Way W Seminole, FL 33772
Sweetman, V. & Riharb, M.	2653 Silverside Drive Waterford, MI 48328
Swengler, Sylvia	9504 Ara Drive Thonotososssa, FL 33592
Swette, Dominique	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Swette, Dominique	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Swilley, Earl	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Swinehart, Suzanne or Lon	282 Bayview Avenue Naples, FL 34108
Swirnow Dack, Judith	500 Harborview Dr, 3rd Fl Baltimore, MD 21230
Swirnow, Rae ITF Amy Swirnow Lowenstein	500 Harborview Dr, 3rd FL Baltimore, FL 21230
Swirnow, Richard & Rae	500 Harborview Dr., 3rd Fl Baltimore, MD 21230
Swirnow, Richard A. ITF Amy Lowenstein	500 Harborview Dr., 3rd FL Baltimore, MD 21230
Swirnow, Richard ITF Judy Swirnow	ITF Judy Swirnow 500 Harborview Dr., 3rd Fl Baltimore, MD 21230
Swirnow, Richard ITF Rae Swirnow	ITF Rae Swirnow 500 Harborview Dr., 3rd Fl Baltimore, MD 21230
Taglianetti, Alberta	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Talcott, George A	20000 US 19N Lot #716 Clearwater FL 33764

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Creditor Name	Creditor Address
Tamburrini, Edward	2816 Blossom Lake Drive Holiday, FL 34691
Tannenhauser, Jonathan	c/o Eric N. Assouline, Esq., 213 East Sheridan, Suite 3, Dania Beach, FL 33004
Tannenhauser, Mae	/o International Law Group P.O. Box 10614 Tampa, FL 33679-0614
Tannenhauser, Mark	/o International Law Group P.O. Box 10614 Tampa, FL 33679-0614
Tannenhauser, Michael	/o International Law Group P.O. Box 10614 Tampa, FL 33679-0614
Tardif, A. Andre & Jeanette	2586 Windwood Dr. Clearwater, FL 33763
Tarver, Hilda Covington	1927 Lavon St. Lakeland, FL 33805
Tarver, Hilda Covington	1927 Lavon St. Lakeland, FL 33805
Tarver, Paula L	4108 Brooke Dr Valrico FL 33594
Tatum, Justine M.	14244 Neptune Dr. Seminole, FL 33776

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Creditor Name	Creditor Address
Tatum, Millard & Connie	3002 W Patterson St Tampa FL 33614-3470
Taylor, James Or Margarita	1339 Tyler Avenue Spring Hill, FL 34606
Taylor, James T	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Teaberry, Lawrence or Celeste	3691 Mercedes PL Canfield OH 44406
Team Foundation, Inc	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Temme, Edward H.	3533 Atlantis Dr. Holiday, FL 34691
Temme, Edward H.	3533 Atlantis Dr. Holiday, FL 34691
Templeton, Gary	12401 N 22nd St Apt C702 Tampa, FL 33612-3102
Tenity, Shirley M.	21 South Lincoln Ave. Beverly Hills, FL 34465
Theriault, Claire M	17001 SE 21st Street Silver Springs FL 34488-5852

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Creditor Name	Creditor Address
Thibodeau, Cheryl M.	550 Green Hollow Road Petersburgh, NY 12138-2514
Thomas, Daniel or Ginerva	5811 Hart Rd Lakeland, FL 33816
Thomas, Daniel or Ginerva	Itf David C. Thomas 5811 Hart Road Lakeland, FL 33809
Thorpe, Robert	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Timmons, Christine	860 Casler Ave. Clearwater, FL 33755
Timuscuk, Joseph	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301
Tobin, Ethel	c/o Judith Maloney 1007 S. Pine Champaign, IL 61820
Tognetti, Alberta	1234 Lyndhurst Greens Dr Sun City Center, FL 33573
Tognetti, Alberta	1234 Lyndhurst Greens Dr Sun City Center, FL 33573
Tomlin, Thomas & Anna	1408 Gulfwood Court Brandon, FL 33510

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Creditor Name	Creditor Address
Toran, Cavit M	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Trahman, Mildred A.	2415 Emerald Lake Dr. #205 Sun City Center, FL 33573
Trahman, Mildred A.	2415 Emerald Lake Dr. #205 Sun City Center, FL 33573
Trainor, Donna	3016 Landmark Blvd., #404 Palm Harbor, FL 34684
Trask, Kathy M	2889 Fairgreen Drive Clearwater FL 33761
Treadman,, John A., Sr. or Jessen, June	5611 West Chapel Hill Road Douglasville, GA 30135
Tricarico, Michael or Johanna	3326 Rankin Drive New Port Richey FL 34655-2124
Tricarico, Michael or Johanna	3326 Rankin Drive New Port Richey FL 34655-2124
Trice, Lynise	5821 N E 43rd Lane Rd Silver Springs FL 34488
Trivisone, Frances	15 Jib Path, Apt. 102 Beverly Hills, FL 34465

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Creditor Name	Creditor Address
Tropiano, Antonio	8413 Charleston Dr. Weeki Wachee, FL 34613
Trowbridge, David V	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Trudel, Jean or Lucille	7980 W. Katherine Ln. Crystal River, FL 34429
Truisi, Rosemary	308 16th Ave. Indian Rocks Beach, FL 33785
Trust, Raymond Sirmons	2204 Inwood Drive Sun City Center, FL 33570
Tsoutsanis, Andrew or Pauline	240 Sand Key Estates Dr Unit 77 Clearwater FL 33767-2977
Tucker, Mary Lou	13816 Capitol Drive Tampa, FL 33613
Tursi, Leo	2718 Lanai Dr. Holiday, FL 34691
Tuttle, Martha L.	3740 Williams Landing Circle, Apt. 4308 Tampa, FL 33610
Ugenas, Paul or Aldonna	7845 Boca Ciega Drive St Petersburg FL 33706-1733

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Creditor Name	Creditor Address
Uhrmacher, Sherwood D	700 N Bentsen Palm Drive #66 Mission TX 78572
Valdes, Nina Russo	135 Ingraham Lane New Hyde Park, NY 11040
Valente, Grace M, M.D.	4562 Palmetto Cove Lane Jacksonville FL 32258-1410
Valentino, Frances H.	1320 Dickenson Drive Clearwater, FL 33764
Van Der Ham, Christianus Or Leonie	9278 Benrock Road Spring Hill, FL 34608
Van Valkenburg, Nancy K.	9231 37Th Street Pinellas Park, FL 33782
Vanderlinde, William H.	5071 Flamingo Drive St. James City, FL 33956
Vanfossan, James Lee	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Vanfossan, James Lee	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Vasat, Peter	6603 Pinecrest Lane Pinellas Park, FL 33781

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Creditor Name	Creditor Address
Vesloski, Chester & Marguerite	c/o Justin Vesloski 35 Orienta Ave Lake Grove NY 11755
Vesloski, Chester & Marguerite	c/o Justin Vesloski 35 Orienta Ave Lake Grove NY 11755
Vibbert, Robert A. & Margaret R.	807 Blue Water Drive Sun City Center FL 33573-6245
Victor, Carlos M.	6409 Ashville Dr Zephryhills, FL 33542
Victor, Pradeep Kumar	1406 Corcoran Street NW Unit A Washington DC 20009
Vidulich, Anthony or Richard	c/o Big Chief School & Camp 2427 N. Jerusalem Road East Meadow, NY 11554-5242
Vinokurov, Alexander M. or Nelly R.	Itf Sabina A. Goldgof 16080 Dawnview Drive Tampa, FL 33624
Vlamis, Anthony	1775 Plank Rd Forestburgh, NY 12777
Vokaty, Richard	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Volk, Anita & Lauria, Edward	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614

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Creditor Name	Creditor Address
Vozne, Linda J.	316 7Th Avenue N. Tierra Verde, FL 33715
Wachs, Joanne B.	1025 Desoto Drive Dunedin, FL 34698
Wagner, Zesta A	3107 57th Ave Cir E Bradenton FL 34203-5327
Wake, Sidney or Alicia C.	11044 Elderberry Drive Port Richey FL 34668
Waldron, Michael & Theresa	PO Box 438 Lecanto, FL 34460
Walker, Erskin R.	515 E. Carefree Hwy, PMB #402 Phoenix, AZ 85085-8839
Walker, Janet M	785 116th Ave Treasure Island FL 33706
Wallace, Leanna S	635 C Greenwood Village Blvd W. Melbourne FL 32904
Walter, Harold	740E Broadway, Apt 3P Long Beach, NY 11561
Walton, Mary	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Walton, Robert A. & Dorothy K.	7975 58th Avenue N St Petersburg FL 33709
Ward, Elizabeth Erin	4591 Tumbleweed Drive Brighton, CO 80601
Watkins, Ted Dorman or Jean (Wadkins)	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Watson, Elaine	187 Radford Road Murphy, NC 28906
Watson, Geraldine	13130 Hwy 19 South Union MS 39365-8432
Weber, Bruce & Maria	c/o John R Kiefner Jr Esq 146 Second St N Ste 300 St Petersburg FL 33701
Weber, Bruce & Robert	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Wedell, Edna	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Weisbach, Dorothy	310 Klosterman Rd Palm Harbor FL 34683-102
Weller, Ann, Ttee	150 El Dorado #207 Winter Haven FL 33884-1636

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Creditor Name	Creditor Address
Wentworth, Josephine & William	202 Bedford Trail Apt. 116 Sun City Center, FL 33573
Westbury, Violet or Robert A.	2503 Avalon Drive Troy, MI 48083
Wheeler, Boyd H	1902 Dandridge St #9 Sun City Center FL 33573
Wheeler, Faye R.	824 Cumberland Drive Greer SC 29651-5634
Whelan, Robert or Theresa	3 Overlook Dr. Mt. Sinai, NY 11766
Whitaker, Norma	2714 Barret Avenue Plant City, FL 33566
White, William B.	3N151 Sulvan Drive Elburn, IL 60119
Whiteneck, George or Waltraut	29334 Marker Loop San Antonio, FL 33576
Whitmore, Harold F Living Trust	2020 Shangrila Dr Apt 311 Clearwater Fl 33763
Whitney, Alba	12401 N. 22Nd St., Apt.D405 Tampa, FL 33612

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Claims Register
EISA & Stock Claimants

This is a preliminary draft and is subject to change as additional information becomes available or is clarified. The following are all of the EISA and TCTS stock claimants which have been prepared based upon information provided to the Trustee and the Trustee's review of the claims register. If you filed a claim in this case as an investor in the EISA or TCTS stock program and you are not listed on this claims register, please e-mail the Trustee with a copy of your filed claim at pearlman@kapilaco.com.

Creditor Name	Creditor Address
Wiedetz, Sarah	c/o Patrick A. Daivis PA 2536 Countryside Blvd, 1st flr E Clearwater, FL 33763
Wielgos, Wayne T	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Wilcox, Robert A	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701
Wildes, Ronald And Shirley	11800 Park Blvd., #501 Seminole, FL 33772
Williams, Charlette Or Seland	12201 88Th Avenue Seminole, FL 33772
Williams, David	225 Central Park West, #307 New York, NY 10024
Williams, David	225 Central Park West, #307 New York, NY 10024
Williams, Herbert E.	543 Lakeside Drive Bradenton, FL 34210
Williams, James	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Williams, James & Yula	1821 Oak Lake Drive Clearwater, FL 33764

Louis J. Pearlman ET AL
Case No. 6:07-bk-00761-KSJ
United States Bankruptcy Court
Middle District of Florida
Orlando Division

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Creditor Name	Creditor Address
Williams, James & Yula	1821 Oak Lake Drive Clearwater, FL 33764
Williams, Rhonda or Dennis	12221 Road 448 Union, MS 39154
Williams, Seland E.	12201 88th Ave N Seminole, FL 33772
Willis, Catherine I.	1401 W. Hwy 50, Lot 160 Clermont, FL 34711
Willis, Michelle L. or William P.	2430 South Ellis Ct. Lakewood, CO 80228
Willmirth, Leroy Or Norma J.	4784 Arbor Court Decatur, IL 62526
Wilson, Leonard W	14492 Tanglewood Drive Largo, FL 33774
Wilson, Nancy J.	9175 35Th Way Pinellas Park, FL 33782
Wimberly, Andria & Robert	27418 Sugar Loaf Dr Wesley Chapel, FL 33544-8639
Wink, Charles J	c/o John R Kiefer Jr Esq 146 Second St North Suite 300 St Petersburg FL 33701

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Creditor Name	Creditor Address
Wiser, Richard or Judith	424 Joy Court Jacksonville, NC 28540-9302
Wolmetz, Anita Kagan	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Wolmetz, Anita Kagan	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Wolmetz, Anita Kagan	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Wolmetz, Lawrence & Kanaplue,Thomas	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Woltering, John M.	PO Box 66306 St Petersburg, FL 33736-6306
Wood, Matthew or Charlotte	5868 Morgan Run Road West Decatur PA 16878
Wright, Alfred & Mary	8519 Basuto Drive Trinity FL 34655-4586
Wright, Alfred C	8519 Basuto Dr Trinity FL 34655
Wright, Mary Lou	8519 Basuto Dr Trinity FL 34655

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Creditor Name	Creditor Address
Wuest, Jack	1917 West Estes Avenue Chicago, IL 60626
Wykret, Stanley or Sophie	4669 Swallowtail Drive New Port Richey, FL 34653
Wysock, Paul A.	2017 Moss Court Dunedin, FL 34698
Yacovone, Nancy	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Yaeger, Bruce & Maryanne	6222 Country Ridge Lane New Port Richey FL 34655-1158
Young, Marilyn & William	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Young, Michael A.	2106 Symons Street Richland, WA 99354
Young, Myrtle	6380 Egret Drive, Villa 13 Lakeland, FL 33809
Young, Richard A	6380 Egret Drive Apt 13 Lakeland FL 33809-4646
Zaccaria, Eva	c/o Fiserv ISS & Co Ttee FBO PO Box 173301 Denver, CO 80217-3301

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Creditor Name	Creditor Address
Zeig, Norman J. and Ann C.	21903 Masters Circle Estero FL 33928
Zeiher, Henry and Anne, Trust	3492 6Th Avenue Se Largo, FL 33771
Zilinski, Benjamin Or Jean	7801 Scrub Oak Ct. Hudson, FL 34667
Zimmerman, Mildred M.	8225 Vendome Blvd Pinellas Park FL 33781
Zucker, Susan	c/o International Law Group, LLC P.O. BOX 10614 Tampa, FL 33679-0614
Zumbrum, Brenda E.	PO Box 17601 Tampa, FL 33682