

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF
ILLINOIS, EASTERN DIVISION**

UNITED STATES SECURITIES AND
EXCHANGE COMMISSION,

Plaintiff,

v.

EQUITYBUILD, INC., EQUITYBUILD
FINANCE, LLC, JEROME H. COHEN, and
SHAUN D. COHEN,

Defendants.

Case No. 1:18-cv-5587

Hon. Manish S. Shah

**ORDER APPROVING DISTRIBUTION OF PROCEEDS FROM
THE SALES OF PROPERTY 8 (1414 & 1418 E 62ND PLACE)
AND PROPERTY 68 (6217-27 S DORCHESTER AVENUE)**

WHEREAS, this matter came before the Court in the Group 6 Claims Resolution Process (Dkt. 941, 1637) and on the motion (Dkt. 1770, the “Motion”) filed by Kevin B. Duff, as receiver for the Estate of Defendants EquityBuild, Inc., EquityBuild Finance, LLC, their affiliates, and the affiliate entities of Defendants Jerome Cohen and Shaun Cohen (“Receiver”), for approval of an agreed plan and order for the distribution of the proceeds from the sales of 6217-27 S Dorchester Avenue (“6217 Dorchester” or “Property 68”) and 1414-1418 E 62nd Place (“1414 E 62nd” or “Property 8”) (collectively, the “Subject Properties”);

WHEREAS, on May 25, 2021, with the Court’s approval, the Receiver sold 1414 E 62nd free and clear of all liens (Dkt. 979), and the net proceeds of sale in the amount of \$35,058.23 were deposited into a separate interest-bearing account held by the Receiver for Property 8. On July 6, 2021, with the Court’s approval and over the objection of claimant Citibank N.A., as Trustee for the Registered Holders of Wells Fargo Commercial Mortgage Securities, Inc., Multifamily Mortgage Pass-Through Certificates, Series 2018-SB48 (“Citibank”), the Receiver

sold 6217 Dorchester free and clear of all liens (Dkt. 966 at 7), and the net proceeds of sale in the amount of \$1,964,885.94 were deposited into a separate interest-bearing account held by the Receiver for Property 68. Subsequently, additional deposits and withdrawals have been made into and out of these property accounts pursuant to Court orders, as reported in the Receiver's quarterly status reports (Dkt. 839, 930, 985, 1017, 1077, 1164, 1243, 1280, 1328, 1379, 1448, 1516, 1535, 1589, 1652, 1722, 1771);

WHEREAS, the Court approved a claims process as to which fair and adequate notice was provided to all potentially interested persons and all were provided a full and fair opportunity to submit claims and supporting information. (E.g., Dkt. 941) The Court also determined that a summary process for adjudication of allegedly competing secured claims as to those properties, addressing claims against groups of properties on a seriatim basis, was necessary, appropriate, and afforded due process to all claimants and interested persons. (Id.);

WHEREAS, the Court initiated the summary process for the resolution of Group 6 claims on April 1, 2024. (Dkt. 1637) Subsequently, the Receiver engaged in settlement discussions with Citibank and certain of the investor lenders, and moved for an extension of the deadline to file his Group 6 submission with respect to the Subject Properties to allow those discussions to proceed. (Dkt. 1734). The Court granted several extensions of the deadline for the Receiver to file a motion to approve distributions for the Subject Properties, ultimately extending the filing deadline to October 22, 2024 and the deadline for any objections to the Motion to November 1, 2024. (1737, 1753, 1764)

WHEREAS, the Receiver's proposed resolution whereby neither Citibank's nor the investor lenders' liens would be deemed to have priority, and instead the two mortgages pursuant to which claimants assert an interest in 6217 Dorchester would be distributed an equal share of the

available proceeds of sale held for that property was accepted by Citibank and certain of the investor lenders.

WHEREAS on October 22, 2024, the Receiver submitted the Motion with the agreed distributions set forth in Exhibits 1, 2 and 11 to the Motion, and setting forth additional terms agreed upon by Citibank, certain investor lenders, and the Receiver contingent on the Court granting the Motion and recommended distributions, namely:

- a. this agreement resolves all disputes of any kind or nature between them with respect to 6217 Dorchester only;
- b. the Receiver waives any avoidance claim against claimants with respect to 6217 Dorchester only;
- c. all objections as to the Receiver's lien on or fees allocated to 6217 Dorchester are compromised and waived;
- d. neither Citibank, nor the certain investor lenders, nor the Receiver will appeal from or collaterally attack any rulings associated with 6217 Dorchester; and
- e. this agreement does not constitute an admission of the validity of any claim, defense, argument, or position made or taken by any party, and will not prejudice, impair, or waive any party's position regarding any other property, or establish a precedent as to any other property.

WHEREAS, the Motion and agreed distribution plans set forth in Exhibits 1, 2 and 11 to the Motion were served by electronic mail upon all claimants who have asserted claims against the Subject Properties, as well as upon all individuals or entities that submitted a proof of claim in this action (sent to the e-mail address each claimant provided on the claim form or subsequently updated);

WHEREAS, no other claimants asserting an interest in the Subject Properties filed or submitted to the Receiver any objections to the Motion or the agreed distribution plans;

WHEREAS, on November 4, 2024, the Court entered a minute order granting the Motion and requesting that the Receiver submit a proposed order for the agreed distribution (Dkt. 1780).

NOW, THEREFORE, the Court hereby finds and ORDERS:

1. The Motion is GRANTED.
2. The distribution plans submitted by the Receiver and agreed to by Citibank and certain investor lenders are fair, reasonable, and in the best interests of the Receivership Estate and are hereby approved.
3. Adequate and fair notice has been provided to all interested and potentially interested parties (including but not limited to all lienholders in the chain of title) of the claims process for the resolution of disputed claims and determination of secured interests, the Receiver's fees and proposed fee allocations, the Motion and agreed distributions, and all interested or potentially interested parties have had a full and fair opportunity to participate in the claims process and to assert their interests and any objections to the Motion or the agreed distribution plans.
4. As soon as such distributions can be reasonably achieved, the Receiver shall disburse to Citibank \$1,140,000.00 from the account held for Property 68, and the Receiver shall disburse a total of \$1,140,000.00 to the investor lender claimants identified on Exhibit A in the respective amounts set forth therein, in resolution of the claims against the Subject Properties.
5. Citibank is further granted relief from the stay imposed in the Order Appointing Receiver (Dkt. 16) to the extent that it may liquidate any reserve or escrow

accounts held with respect to the Subject Property and transfer any remaining balances to itself or its designee(s).

6. Because the Court intends that this be a final distribution, there will not be any holdbacks of professional fees or expenses associated with the Receiver's fee applications or fee allocation motions upon the distribution of proceeds to claimants. Accordingly, as soon as such distributions can be reasonably achieved, the Receiver shall disburse \$3,722.18 from the account held for Property 8 and \$16,350.28 from the account held for Property 68, in payment of the fees previously held back pursuant to the Court's orders. (Dkt. 1372, 1452, 1469, 1510, 1511, 1539, 1573, 1675, 1758)
7. Following the distributions ordered herein, the net of the remaining balance of the property account for the Subject Properties, including any interest hereafter accruing, shall be transferred to the Receiver's account for use in the administration of the Receivership Estate and/or as otherwise ordered by the Court, and any approved fees that are allocated to the Subject Properties in fee applications for the third quarter of 2024 and any subsequent quarters may be paid from the Receiver's account.

Entered:



Manish S. Shah
United States District Court Judge

Date: November 13, 2024

Ex. A - Properties 68 and 8
Final Distribution Plan - Individual Investors

| Claimant Name | Lender Name | Claim Number | Claimant Submissions | Amount Claimed (Invested in Property) | Secured Claim Remaining | Unsecured Claim (This Investment) | Pre-Rollover Distributions | Distributions Received on Property | Source of Distribution | Total Distributions Recvd on Investment | Max Potential Dist (Proceeds of Sales) | Max Potential Dist. (Unencumbered) | Receiver's Recommendation Notes | Percentage of Total Investor-Lender Claims | Final Proposed Distribution Amount (Share of \$1,140,000) |
|---|--|--------------|----------------------|---------------------------------------|-------------------------|-----------------------------------|----------------------------|------------------------------------|------------------------|---|--|------------------------------------|---|--|---|
| Hillside Fund, LLC - Janet F. Turco, Owner/ Managing Member | Hillside Fund, LLC | 68-101 | POC | \$ 65,000.00 | \$ 65,000.00 | | | \$ 12,136.15 | LSA | \$ 12,136.15 | \$ 52,863.85 | \$ - | | 2.15% | \$ 24,458.23 |
| Optima Property Solutions, LLC | Optima Property Solutions, LLC | 68-1023 | POC | \$ 71,307.00 | \$ - | | \$ 3,365.48 | \$ 10,791.97 | LSA | \$ 14,157.45 | \$ - | \$ - | Claimant transferred this loan to a group of other properties in January 2018. Pre-rollover distributions on loan secured by 7749 S Yates. | 0.00% | \$ - |
| Russell Waite | Russell & Uschi Waite | 68-1120 | POC | \$ 85,425.00 | \$ 85,000.00 | | \$ 13,316.71 | \$ 17,112.38 | LSA | \$ 30,429.09 | \$ 54,570.91 | \$ - | The Receiver recommends disallowing \$425 accrued interest added to principal balance of loan. Pre-rollover distributions on loan secured by 7109 S Calumet. | 2.21% | \$ 25,248.02 |
| Next Generation Trust Company FBO Mark Kapsky IRA 2396 | Next Generation Trust Services FBO Mark Kapsky IRA 2396 | 68-1157 | POC | \$ 40,000.00 | \$ 40,000.00 | | | \$ 8,299.64 | POC | \$ 8,299.64 | \$ 31,700.36 | \$ - | | 1.29% | \$ 14,666.63 |
| Erwin J Page Trust, Jeffrey Steybe, Trustee | Erwin J Page Trust | 68-1162 | POC | \$ 50,000.00 | \$ 50,000.00 | | | \$ 9,482.73 | POC; LSA | \$ 9,482.73 | \$ 40,517.27 | \$ - | | 1.64% | \$ 18,745.90 |
| Next Generation Trust Company FBO Irene B. Kapsky FFBO Mark | MGT'S FBO Irene B. Kapsky FFBO Mark S. Kapsky IRA 3207 | 68-1166 | POC | \$ 10,000.00 | \$ 10,000.00 | | | \$ 1,940.97 | POC | \$ 1,940.97 | \$ 8,059.03 | \$ - | | 0.33% | \$ 3,728.63 |
| Arman Kale Heaton, Natoshia Lamborn Heaton | Arman Kale Heaton and Natoshia Lamborn Heaton | 68-1171 | POC | \$ 50,000.00 | \$ 50,000.00 | | | \$ 9,577.17 | POC; LSA | \$ 9,577.17 | \$ 40,422.83 | \$ - | | 1.64% | \$ 18,702.21 |
| Karl R. DeKlotz | Karl R. DeKlotz | 68-1179 | POC | \$ 150,000.00 | \$ 150,000.00 | | | \$ 30,448.07 | LSA | \$ 30,448.07 | \$ 119,551.93 | \$ - | | 4.85% | \$ 55,312.43 |
| Fredric R. Gottlieb | Fredric R. Gottlieb, Revocable Trust, DTD 7/31/08 | 68-1212 | POC; DIS | \$ 15,740.00 | \$ 15,740.00 | | | \$ 3,314.15 | POC; LSA; DIS | \$ 3,314.15 | \$ 12,425.85 | \$ - | | 0.50% | \$ 5,749.00 |
| Xiaoqing Chen | Xiaoqing Chen | 68-1238 | POC | \$ 10,000.00 | \$ 10,000.00 | | | \$ 1,607.25 | LSA | \$ 1,607.25 | \$ 8,392.75 | \$ - | | 0.34% | \$ 3,883.03 |
| Jeffrey Lee Blankenship | iPlan Group Jeffrey Blankenship IRA #3301015 | 68-1241-1 | POC | \$ 8,400.00 | \$ 8,400.00 | | | \$ - | POC; LSA | \$ - | \$ 8,400.00 | \$ - | | 0.34% | \$ 3,886.38 |
| Jeffrey Lee Blankenship | Jeffrey Blankenship | 68-1241-2 | POC | \$ 67,455.00 | \$ 67,455.00 | | | \$ 629.58 | LSA | \$ 629.58 | \$ 66,825.42 | \$ - | | 2.71% | \$ 30,917.75 |
| Pacific Ocean Services Inc | Pacific Ocean Services, Inc. | 68-1256 | POC | \$ 150,000.00 | \$ 100,000.00 | | | \$ 18,765.34 | LSA | \$ 18,765.34 | \$ 81,234.66 | \$ - | | 3.30% | \$ 37,584.39 |
| Reymone Randall | Reymone Randall | 68-1258 | POC | \$ 50,500.00 | \$ 50,000.00 | | | \$ 8,800.00 | POC | \$ 8,800.00 | \$ 41,200.00 | \$ - | The Receiver recommends disallowing \$500 as wire amount was \$50,000 | 1.67% | \$ 19,061.78 |
| Shengjie Li and Yuyue Xu | Shengjie Li and Yuyue Xu | 68-1340 | POC | \$ 35,000.00 | \$ 35,000.00 | | | \$ 7,157.09 | POC; LSA | \$ 7,157.09 | \$ 27,842.91 | \$ - | | 1.13% | \$ 12,881.93 |
| Linda Lipschultz | IRA Services Trust Company CFBO Linda Lipschultz IRA | 68-1374 | POC | \$ 18,500.00 | \$ - | \$ 18,500.00 | | \$ 3,077.79 | POC | \$ 3,077.79 | \$ - | \$ 15,422.21 | Claimant agreed to rollover this loan to SSDF4 on 12/20/17 | 0.00% | \$ - |
| Steven Lipschultz | IRA Services Trust Company CFBO Steven Lipschultz IRA | 68-1391 | POC | \$ 22,000.00 | \$ - | \$ 22,000.00 | | \$ 2,375.69 | POC | \$ 2,375.69 | \$ - | \$ 19,624.31 | Claimant agreed to rollover this loan to SSDF4 on 12/20/17 | 0.00% | \$ - |
| Conor Benson King | Conor Benson King | 68-1392 | POC | \$ 15,000.00 | \$ - | | | \$ 2,922.31 | LSA | \$ 2,922.31 | \$ - | \$ - | Claim submitted by former EquityBuild employee on behalf of her minor son. In addition to the interest received on this loan, commissions well in excess of the loan amount were received from EquityBuild. | 0.00% | \$ - |
| Steven Lipschultz | LINDA MARIE LIPSCHULTZ & STEVEN CHARLES LIPSCHULTZ TRS FBO LML TRUST UA APR 08, 2016 | 68-1399 | POC | \$ 85,000.00 | \$ - | \$ 85,000.00 | | \$ 10,944.98 | LSA | \$ 10,944.98 | \$ - | \$ 74,055.02 | Claimants agreed to rollover this loan to SSDF4 on 11/29/17 | 0.00% | \$ - |
| Duke E. Heger and Viviana Heger | Duke E. Heger and Viviana Heger | 68-1408 | POC; DIS | \$ 50,000.00 | \$ 50,000.00 | | | \$ 9,482.73 | POC; LSA; DIS | \$ 9,482.73 | \$ 40,517.27 | \$ - | | 1.64% | \$ 18,745.90 |
| Top Mark Home Solutions/Ron Tucker | Top Mark Home Solutions Inc. | 68-1416 | POC; DIS | \$ 30,000.00 | \$ 30,000.00 | | | \$ 5,769.61 | LSA | \$ 5,769.61 | \$ 24,230.39 | \$ - | | 0.98% | \$ 11,210.54 |
| Young Family Trust | Young Family Trust | 68-1452 | POC; DIS | \$ 40,000.00 | \$ 40,000.00 | | | \$ 8,119.44 | LSA | \$ 8,119.44 | \$ 31,880.56 | \$ - | | 1.29% | \$ 14,750.00 |
| Scott Eaton | Scott H. Eaton | 68-1470 | POC | \$ 25,000.00 | \$ 25,000.00 | | | \$ 5,070.47 | LSA | \$ 5,070.47 | \$ 19,929.53 | \$ - | | 0.81% | \$ 9,220.69 |
| Wisemove Properties LLC, (Anthony and Linda Reid, members) | Wisemove Properties, LLC | 68-168 | POC | \$ 100,000.00 | \$ 100,000.00 | | | \$ 20,348.67 | LSA | \$ 20,348.67 | \$ 79,651.33 | \$ - | | 3.23% | \$ 36,851.84 |
| Joe f siracusa | Joe Siracusa | 68-177 | POC | \$ 60,000.00 | \$ 60,000.00 | | \$ 20,800.00 | \$ 11,519.23 | LSA | \$ 32,319.23 | \$ 27,680.77 | \$ - | Pre-rollover distributions on loans secured by 7107 S Calumet and 6142 S MLK | 1.12% | \$ 12,806.91 |
| Strata Trust Company FBO Gary Wayne Williams | Self Directed IRA Services Inc. FBO Gary Wayne Williams Acct #100010381 | 68-193 | POC; DIS | \$ 50,000.00 | \$ 50,000.00 | | | \$ 9,104.95 | POC; LSA | \$ 9,104.95 | \$ 40,895.05 | \$ - | | 1.66% | \$ 18,920.69 |
| Ed A Bancroft | Bancroft, Ed | 68-2008 | POC | \$ 10,000.00 | \$ 10,000.00 | | | \$ 1,716.71 | LSA | \$ 1,716.71 | \$ 8,283.29 | \$ - | | 0.34% | \$ 3,832.38 |
| Nancy Lynn Cree Cree Capital Ventures, LLC | Cree Capital Ventures, LLC | 68-2014 | POC; DIS | \$ 225,000.00 | \$ 225,000.00 | | | \$ 45,559.60 | POC; LSA; DIS | \$ 45,559.60 | \$ 179,440.40 | \$ - | | 7.28% | \$ 83,020.70 |
| Duane A Degenhardt and Linda S. Degenhardt | Duane A Degenhardt and Linda S. Degenhardt | 68-2015 | POC | \$ 20,792.29 | \$ 20,792.29 | | | \$ 3,049.53 | LSA | \$ 3,049.53 | \$ 17,742.76 | \$ - | | 0.72% | \$ 8,208.94 |
| Matthew Page Hutchings | Matthew Page Hutchings | 68-2030 | POC | \$ 50,000.00 | \$ 50,000.00 | | | \$ 10,149.40 | POC; LSA | \$ 10,149.40 | \$ 39,850.60 | \$ - | | 1.62% | \$ 18,437.46 |
| Ernest Marcus | Madison trust company FBO Ernest Marcus M1612087 | 68-2037 | POC | \$ 50,000.00 | \$ 50,000.00 | | | \$ 10,116.07 | LSA | \$ 10,116.07 | \$ 39,883.93 | \$ - | | 1.62% | \$ 18,452.88 |
| Charles P McEvoy | MidAtlantic IRA, LLC FBO Charles McEvoy IRA | 68-232 | POC | \$ 150,000.00 | \$ 150,000.00 | | | \$ 28,048.07 | POC | \$ 28,048.07 | \$ 121,951.93 | \$ - | | 4.95% | \$ 56,422.83 |

Ex. A - Properties 68 and 8
Final Distribution Plan - Individual Investors

| Claimant Name | Lender Name | Claim Number | Claimant Submissions | Amount Claimed (Invested in Property) | Secured Claim Remaining | Unsecured Claim (This Investment) | Pre-Rollover Distributions | Distributions Received on Property | Source of Distribution | Total Distributions Recvd on Investment | Max Potential Dist (Proceeds of Sales) | Max Potential Dist. (Unencumbered) | Receiver's Recommendation Notes | Percentage of Total Investor-Lender Claims | Final Proposed Distribution Amount (Share of \$1,140,000) |
|--|---|--------------|----------------------|---------------------------------------|-------------------------|-----------------------------------|----------------------------|------------------------------------|------------------------|---|--|------------------------------------|---|--|---|
| David M Harris | David M. Harris | 68-267 | POC; DIS | \$ 48,145.00 | \$ 48,145.00 | | \$ 5,110.40 | \$ 10,066.76 | POC; LSA; DIS | \$ 15,177.16 | \$ 32,967.84 | \$ - | Pro-rata share of pre-rollover distributions on loan secured by 4611 Drexel | 1.34% | \$ 15,253.05 |
| Peter Jordan | Peter Jordan | 68-282 | POC | \$ 100,000.00 | \$ - | \$ 100,000.00 | \$ 15,291.00 | \$ 31,958.49 | POC | \$ 47,249.49 | \$ - | \$ 52,750.51 | Claimant agreed to rollover this loan to unsecured promissory note in January 2018 | 0.00% | \$ - |
| Paul N. Wilmesmeier | Paul N. Wilmesmeier | 68-300 | POC; DIS | \$ 50,000.00 | \$ 50,000.00 | | | \$ 10,099.40 | LSA; POS | \$ 10,099.40 | \$ 39,900.60 | \$ - | | 1.62% | \$ 18,460.59 |
| Steven Roche | Steven Roche | 68-329 | POC | \$ 10,000.00 | \$ 10,000.00 | | | \$ 1,333.73 | POC; LSA | \$ 1,333.73 | \$ 8,666.27 | \$ - | | 0.35% | \$ 4,009.58 |
| PNW Investments, LLC | PNW Investments, LLC | 68-332 | POC; DIS | \$ 5,000.00 | \$ 5,000.00 | | | \$ 984.70 | POC; LSA; DIS | \$ 984.70 | \$ 4,015.30 | \$ - | | 0.16% | \$ 1,857.74 |
| KKW Investments, LLC | KKW Investments, LLC | 68-336 | POC; DIS | \$ 2,627.40 | \$ 2,594.00 | | \$ 375.75 | \$ 364.31 | POC; LSA; DIS | \$ 740.06 | \$ 1,853.94 | \$ - | The Receiver recommends disallowing \$33.40 accrued interest added to principal balance of loan. Pre-rollover distributions from loan secured by 7024 S Paxton. | 0.08% | \$ 857.75 |
| Girl Cat Capital West LLC, Valentina Salge, President | Girl Cat Capital West LLC | 68-350 | POC | \$ 12,145.00 | \$ 12,145.00 | | | \$ 2,128.20 | POC; LSA | \$ 2,128.20 | \$ 10,016.80 | \$ - | | 0.41% | \$ 4,634.42 |
| iPlanGroup Agent for Custodian FBO Lyle J Swiney IRA | iPlanGroup Agent for Custodian FBO Lyle J Swiney IRA | 68-366 | POC; DIS | \$ 100,000.00 | \$ 100,000.00 | | | \$ 18,965.34 | POC; LSA; DIS | \$ 18,965.34 | \$ 81,034.66 | \$ - | | 3.29% | \$ 37,491.86 |
| Anmarie Shuster | Inspira Financial Custodian FBO Ann Marie Shuster, IRA Acct. #1712719 | 68-387 | POC; DIS | \$ 47,000.00 | \$ 47,000.00 | | | \$ 8,266.21 | POC | \$ 8,266.21 | \$ 38,733.79 | \$ - | | 1.57% | \$ 17,920.75 |
| Pat DeSantis | Pat DeSantis | 68-397 | POC | \$ 250,000.00 | \$ 250,000.00 | | | \$ 50,080.07 | LSA | \$ 50,080.07 | \$ 199,919.93 | \$ - | | 8.11% | \$ 92,495.85 |
| iPlanGroup Agent for Custodian FBO Michael Dirnberger ROTH I | iPlan Group Agent for Custodian FBO Michael Dirnberger Roth IRA | 68-445 | POC | \$ 7,200.00 | \$ 7,200.00 | | | \$ 1,352.31 | LSA | \$ 1,352.31 | \$ 5,847.69 | \$ - | | 0.24% | \$ 2,705.52 |
| iPlanGroup Agent for Custodian FBO Laura Dirnberger Roth IRA | iPlanGroup Agent for Custodian FBO Laura Dirnberger Roth IRA | 68-448 | POC | \$ 7,800.00 | \$ 7,800.00 | | | \$ 1,483.20 | LSA | \$ 1,483.20 | \$ 6,316.80 | \$ - | | 0.26% | \$ 2,922.56 |
| BLUE MOUNTAIN VENTURES PSP 401K GEORGE SAMUEL | Blue Mountain Ventures (S/D IRA) | 68-491 | POC | \$ 84,255.00 | \$ 84,255.00 | | | \$ 16,948.22 | POC | \$ 16,948.22 | \$ 67,306.78 | \$ - | | 2.73% | \$ 31,140.46 |
| R.D.Meredith General Contractors llc 401K | R.D. Meredith General Contractors, LLC 401K Plan | 68-528 | POC | \$ 150,750.00 | \$ 150,750.00 | | | \$ 26,513.31 | LSA | \$ 26,513.31 | \$ 124,236.69 | \$ - | | 5.04% | \$ 57,479.90 |
| Jerome B. Shaffer, Trustee | Jerome B. Shaffer Trust | 68-538 | POC | \$ 100,500.00 | \$ 100,000.00 | | \$ 29,367.00 | \$ 49,499.21 | POC; LSA | \$ 78,866.21 | \$ 21,133.79 | \$ - | The Receiver recommends disallowing \$500 accrued interest added to principal balance of loan. Pre-rollover distributions from loan secured by 7109 S Calumet. | 0.86% | \$ 9,777.85 |
| JN Investment Trust, Trustee Janice Nelson | JN Investment Trust | 68-556 | POC | \$ 50,000.00 | \$ 50,000.00 | | | \$ 10,149.40 | POC; LSA | \$ 10,149.40 | \$ 39,850.60 | \$ - | | 1.62% | \$ 18,437.46 |
| Petra Zoeller | Petra Zoeller | 68-594 | POC; DIS | \$ 100,000.00 | \$ 100,000.00 | | | \$ 18,224.94 | LSA | \$ 18,224.94 | \$ 81,775.06 | \$ - | | 3.32% | \$ 37,834.42 |
| Kuldeep Jain | Kuldeep Jain | 68-652 | POC; DIS | \$ 100,000.00 | \$ 100,000.00 | | \$ 7,022.21 | \$ 14,666.63 | LSA | \$ 21,688.84 | \$ 78,311.16 | \$ - | Pre-rollover distributions from loan secured by 7024 S Paxton | 3.18% | \$ 36,231.79 |
| TFG Retirement Trust | The Falkowitz Group Retirement Trust | 68-665 | POC | \$ 50,000.00 | \$ 50,000.00 | | | \$ 10,016.07 | LSA | \$ 10,016.07 | \$ 39,983.93 | \$ - | | 1.62% | \$ 18,499.14 |
| SHANKAR THIRUPPATHI | Shankar Thiruppathi | 68-718 | POC | \$ 84,190.00 | \$ 83,771.14 | | \$ 24,813.72 | \$ 16,864.94 | POC | \$ 41,678.66 | \$ 42,092.48 | \$ - | Pre-rollover distributions on loans secured by 7109 S Calumet | 1.71% | \$ 19,474.70 |
| Nathan and Brandi Hennefer | Nathan and Brandi Hennefer | 68-742 | POC | \$ 25,000.00 | \$ 25,000.00 | | | \$ 5,045.47 | LSA | \$ 5,045.47 | \$ 19,954.53 | \$ - | | 0.81% | \$ 9,232.25 |
| Timothy S Sharp | Timothy Sharp | 68-76 | POC; DIS | \$ 100,000.00 | \$ 100,000.00 | | | \$ 21,748.66 | POC | \$ 21,748.66 | \$ 78,251.34 | \$ - | | 3.18% | \$ 36,204.12 |
| QUEST IRA INC. FBO REBECA E. SAVORY-ROMERO IRA ACCOUNT #1552 | QUEST IRA INC. FBO Rebeca E. Savory-Romero ROTH IRA #15528-21 | 68-804 | POC | \$ 19,500.00 | \$ 19,500.00 | | | \$ 3,883.26 | LSA | \$ 3,883.26 | \$ 15,616.74 | \$ - | | 0.63% | \$ 7,225.31 |
| Kevin Randall | Kevin Randall | 68-811 | POC | \$ 70,000.00 | \$ - | \$ 70,000.00 | | \$ 11,196.00 | POC; LSA | \$ 11,196.00 | \$ - | \$ 58,804.00 | Claimant agreed to rollover this loan to SSDF4 on 9/21/2017 | 0.00% | \$ - |
| R2V2 Investments LLC | R2V2 Investments, LLC | 68-842 | POC; DIS | \$ 30,188.00 | \$ 29,281.05 | | \$ 5,062.50 | \$ 11,109.81 | LSA | \$ 16,172.31 | \$ 13,108.74 | \$ - | Pre-rollover distributions on loan secured by 7109 S Calumet | 0.53% | \$ 6,064.95 |
| Elizabeth Zeng | iPlanGroup Agent for Custodian FBO Elizabeth Zeng IRA | 68-872 | POC | \$ 94,000.00 | \$ 94,000.00 | | | \$ 19,493.30 | POC | \$ 19,493.30 | \$ 74,506.70 | \$ - | | 3.02% | \$ 34,471.60 |
| iPlanGroup Agent for Custodian FBO Michelle Grimes IRA #3301 | iPlanGroup Agent for Custodian FBO Michelle Grimes IRA #3301 | 68-884 | POC | \$ 50,000.00 | \$ 50,000.00 | | | \$ 9,377.17 | POC | \$ 9,377.17 | \$ 40,622.83 | \$ - | | 1.65% | \$ 18,794.74 |
| Moran Blueshtein and Upender Subramanian | Moran Blueshtein and Upender Subramanian | 68-95 | POC; DIS | \$ 30,188.00 | \$ 30,188.00 | | | \$ - | POC; DIS | \$ - | \$ 30,188.00 | \$ - | | 1.23% | \$ 13,966.92 |
| John R Taxeras | Flying Hound Holdings, LLC | 68-994 | POC | \$ 1,830.00 | \$ 1,830.00 | | | \$ - | POC; LSA | \$ - | \$ 1,830.00 | \$ - | | 0.07% | \$ 846.68 |
| Bernadette Chen Eleven St. Felix Street Realty Corp. | Eleven St Felix St. Realty | 8-2012 | POC | \$ 50,000.00 | \$ - | | | \$ 1,936.10 | POC | \$ 1,936.10 | \$ - | \$ - | Claimant agreed to rollover this loan to CCF2 on March 9, 2018 (claim 13-2012) | 0.00% | \$ - |
| Moran Blueshtein and Upender Subramanian | Moran Blueshtein and Upender Subramanian | 8-95 | POC; DIS | \$ 30,188.00 | \$ - | | | \$ - | | \$ - | \$ - | \$ - | Duplicate of Claim No. 68-95 | 0.00% | \$ - |
| | | | | | | | | | | | \$ 3,205,848.48 | \$ 220,656.05 | | | \$ 1,140,000.00 |