IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

COMMODITY FUTURES TRADING COMMISSION, **Plaintiff,**	§	
v.	§	CASE NO.: 1:22-cv-01266-RGA
FIRST STATE DEPOSITORY COMPANY, LLC, ARGENT ASSET GROUP, LLC, AND ROBERT LEROY HIGGINS, **Defendants.**	§	

RECEIVER'S REVISED CLAIMS REPORT

Receiver Kelly M. Crawford ("Receiver") respectfully submits this Claims Report as required by the Order Granting the Receiver's Motion for Order Establishing a Distribution and Claims Adjudication Process [D.I. 103][1] (the "*Claims Process Order*").

I.

INTRODUCTION

1. On May 22, 2023, the Receiver filed the Receiver's Claims Report [D.I. 118]. Subsequent to that filing the Receiver discovered that the schedule of the "Amount of Claim" for the Compromised Claims set forth on Exhibit D, and the schedule for the "Amount of Claim" for the Compromised Claims – Silver Lease Program set forth on Exhibit F, inadvertently listed the valuation of the total holdings of the claimant instead of the valuation of only the missing assets

[1] The deadline for the Receiver to file his Claims Report was extended until May 22, 2023 by an *Order Granting the Receiver's Motion to Extend Deadline for Filing the Claims Report, and to Increase the Surcharge for Certain Depositors* [D.I. 113](the "*Extension Order*").

of the claimant's holdings. Accordingly, in this Receiver's Revised Claims Report, the revised Exhibits D and F attached hereto correctly list the claim amount based on the valuation of the missing assets of the claimant's holdings. The individual claim confirmation forms provided by the Receiver to each of the claimants prior to filing the Receiver's Claims Report correctly valued the claims based on the value of the missing assets of the claimant's holdings, and match the revised Exhibits D and F attached hereto.

2. In addition, since the filing of the Receiver's Claims Report, the Receiver moved one claimant from the category of Compromised Claim – Silver Lease Program to the category of Solely Purchase Money Claim based on new information obtained. Also, the Receiver revised his recommendation regarding Claim 1711 who holds a mixed purchase money claim and compromised depository claim.

3. The Receiver anticipates that after receiving objections from claimants and obtaining additional information, he will further revise his recommendation regarding the amount or category of a claim and such new information will be set forth in a second revised report. Moreover, the Receiver continues to receive late filed claims.

II.

IDENTIFICATION OF CLAIMANTS

4. The Receiver identified potential claimants in the receivership by reviewing the records of the Defendants, primarily an inventory maintained by Defendant First State Depository Company, LLC ("FSD") of its customers and their holdings that were being held at the depository. In addition, the Receiver sought information from IRA custodians such as New Direction regarding the list of its' customers and the holdings that were supposed to be at the depository. Also, the Receiver retained the Baker Tilly accounting firm (the "Receiver's

Accountants") to inspect all of the holdings present at the depository and compare them with the Defendants' records and the records of the IRA custodian. Indeed, the findings of the Receiver's Accountants' are set forth in the Accountants' Report filed with the Court on January 9, 2023 [D.I. 78-79], and the Accountants' Supplement to its Report filed with the Court on January 23, 2023 [D.I. 82](collectively, the "Accountants' Reports"). This examination by the Receiver's Accountants also helped identify potential claimants.

5. Potential claimants of Defendant Argent Asset Group, LLC ("Argent") were identified through a review of its records, and information obtained from the former officer of Argent, Steven Higgins. The Receiver has had a number of meetings and communications with Steven Higgins and deposed Steven Higgins on January 25, 2023.

6. Potential creditor claimants were identified through a review of the Defendants' records, and examination of the list of creditors and schedules filed in the pending bankruptcy of Defendant Robert Higgins.[2] Moreover, the Receiver directed the mail addressed to the Defendants FSD and Argent to the Receiver's office so the Receiver received invoices to such Defendants.

7. Finally, as explained below, the Receiver publicized notice of the receivership in the national publication *USA Today*, and the Receiver maintains a website www.fsdreceivership.com with information regarding the receivership.

[2] *In re: Robert L. Higgins,* Chapter 13, Bankruptcy Case No. 22-12021-MDC in the United States Bankruptcy Court for the Eastern District of Pennsylvania.

III.

DISTRIBUTION AND RECEIPT OF CLAIM FORMS

8. As required by the *Claims Process Order*[3], on or before February 25, 2023, the Receiver notified each potential claimant of the Claims Bar Date of April 1, 2023, and the Claimant's Right to file a claim. The notice included a copy of the Proof of Claim form approved by the Court and was either sent by first class mail to the last known address of the claimant, or by electronic mail.[4]

9. As required by the *Claims Process Order*, on Friday, February 24, 2003, the Receiver published in *USA Today,* a national publication, notice of the right of a depositor or creditor to file a claim with the Receiver and the bar date of April 1, 2023 for filing claims.[5]

10. Pursuant to the *Claims Process Order*, the Proof of Claim forms were required to be served on the Receiver no later than April 1, 2023 (the "Bar Date")[6].

11. As the claims were received, they were scanned and each Claimant's name, and claim information was entered on spread sheets to facilitate further review. Each claim was assigned a claim number to protect the privacy of the person or entity filing the claim.

12. Once the Bar Date passed, the claims, together with all supporting evidence, were reviewed by the Receiver and his team and compared to the Accountants' Reports to formulate the recommendations regarding the claims.

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[3] *Claims Process Order*, Section 2.1.
[4] *Receiver's Certificate of Service and Publication of Proof of Claim and Notice of Right to File a Claim* filed on February 28, 2023 [D.I. 104].
[5] *Id.; see also Claims Process Order*, Section 2.2.
[6] *Claims Process Order,* Sections 1.4,3.1, and 3.2.

IV.

CLAIMS ANALYSIS AND RECOMMENDATIONS

The Receiver recommends approval of the claims, the classification of claims, and the amount of each claim, as set forth in the schedules attached hereto as **Exhibits A, D, F, G, H,** and **I,** and discussed more fully below:

A. Uncompromised Claims

13. The Accountants' found there were 1,080 FSD account holders classified as "Uncompromised FSD Customer". An account holder is classified as an "Uncompromised FSD Customer" if all of the inventory of the account holder was found present at the depository by the Receiver's Accountants.

14. The Receiver received 814 claims the Receiver classified as an "Uncompromised FSD Customer". A list of the Uncompromised FSD Customer claims (by claim number) is attached hereto as **Exhibit A**. The total value of the holdings of the Uncompromised FSD Customers who filed claims, as estimated by the Receiver's Accountants, is approximately $20,745,711. Those holdings are being returned to the Uncompromised FSD Customers.

15. To date, it appears that approximately 266 "uncompromised" account holders have not yet filed a claim in the receivership. The total value of the holdings of the Uncompromised FSD Customers who have not yet filed claims, as estimated by the Receiver's Accountants', is approximately $4,109,949. The Receiver's staff is doing its best to locate these account holders to insure they are aware of their need to file a claim. If the account holders fail to file a claim with the receivership, the Receiver will request the Court to order forfeiture of their holdings to the receivership estate.

16. Pursuant to the *Claims Process Order*, the Receiver charged each of the Uncompromised FSD Customer claimants a surcharge equal to 5.6 percent of the value of their holdings to offset the costs of security, insurance premiums, lease expenses, accounting expenses, utilities, and receivership costs. A true and correct copy of the Claim Confirmation and Request for Delivery Instructions sent by the Receiver to each of the Uncompromised FSD Customers is attached hereto as **Exhibit B**. To date, of the 814 claims that have been received, the surcharge is still owing and has not been paid by 200 of the claimants. The total of the unpaid surcharges from those Uncompromised FSD Customers who filed a claim to date is $255,555.

17. As set forth in Exhibit A, of the 814 Uncompromised FSD Customer claims, 30 claims were received by the Receiver *after* the Bar Date and are untimely. Pursuant to the *Extension Order*, the Court authorized the Receiver to charge those who filed a late claim a surcharge of 7.5 percent of the value of their holdings to offset the cost of the delay caused by the late filing. With the payment of the increased surcharge, the Receiver recommends that the late filed Uncompromised FSD Customer claims otherwise be allowed.

B. Compromised Claims

18. The Accountants' Report found there were 918 FSD account holders classified as "Compromised FSD Customer". An account holder is classified as an "Compromised FSD Customer" if some or all of the inventory of the account holder was not located at the depository by the Accountants.

19. The Receiver received 687 claims from FSD account holders that the Receiver classified as a "Compromised FSD Customer".

20. To date, it appears that approximately 231 "compromised" account holders have not yet filed a claim in the receivership. The Receiver's staff is doing its best to locate these account holders to insure they are aware of their need to file a claim. If the account holders fail to file a claim with the receivership, the Receiver will request the Court to order forfeiture of their holdings to the receivership estate.

21. The Receiver provided each Compromised FSD Customer with a Claim Confirmation and Request for Delivery Instructions form that includes an itemized list of the items existing at the depository, if any, to be delivered to the customer, and the value of the missing items from the depository, as estimated by the Receiver's Accountants. This value serves as the dollar claim the customer has in the receivership. A true and correct copy of a sample of the Claim Confirmation and Request for Delivery Instructions sent by the Receiver to each of the Compromised FSD Customers is attached hereto as **Exhibit C**.

22. A schedule of the Compromised FSD Customer claims is attached hereto as **Exhibit D**. The total amount of the claims, representing the total value of the items missing from the depository, as calculated by the Receiver's Accountants, is $49,807,272.

23. As set forth on Exhibit D, of the 687 Compromised FSD Customer claims filed, 17 claims were received by the Receiver *after* the Bar Date and are untimely. Since there has not been any prejudice to the receivership estate caused by the delay in receipt of the claims to date, the Receiver recommends that the late filed Compromised FSD Customer claims be allowed.

C. Compromised FSD Customer Silver Lease Program

24. The Accountants' Report found there were 189 FSD account holders classified as "Compromised FSD Customers – Silver Lease Program". An account holder is classified as an "Compromised FSD Customer – Silver Lease Program" if the account holder participated in one

of the silver lease programs offered by the Defendants, and some or all of the inventory of the account holder was not located at the depository by the Accountants.

25. The Receiver initially received 191 claims the Receiver classified as a "Compromised FSD Customer – Silver Lease Program". The Receiver moved one claim to the Solely Purchase Money category.

26. The Receiver provided each Compromised FSD Customer – Silver Lease Program with a Claim Confirmation and Request for Delivery Instructions form that includes an itemized list of the items existing at the depository, if any, to be delivered to the customer, and the value of the missing items from the depository, as estimated by the Receiver's Accountants. This value serves as the dollar claim the customer has in the receivership. A true and correct copy of a sample of the Claim Confirmation and Request for Delivery Instructions sent by the Receiver to each of the Compromised FSD Customers – Silver Lease Program is attached hereto as **Exhibit E**.

27. A schedule of the Compromised FSD Customer – Silver Lease Program claims is attached hereto as **Exhibit F**. The total amount of the claims, representing the total value of the items missing from the depository, as calculated by the Receiver's Accountants, is $19,708,223.

28. As set forth on Exhibit F, of the 191 Compromised FSD Customer – Silver Lease Program claims, 3 claims were received by the Receiver *after* the Bar Date and are untimely. Since there has not been any prejudice to the receivership estate caused by the delay in receipt of the claims to date, the Receiver recommends that the late filed Compromised FSD Customer – Silver Lease Program claims be allowed.

D. Purchase Money Claims

29. A claimant who provided monies to the Defendants to purchase metals or other assets on their behalf and the metals or other assets were not purchased, has a "purchase money claim" in the receivership.[7]

30. The Receiver received 4 claims the Receiver classified as solely "purchase money claims." The Receiver moved one claim from a compromised -silver lease program to the solely purchase money category. The Receiver calculated the claim amount by determining the money or other assets paid to the Defendants for the purchase of metals or other assets that were never purchased by the Defendants. A schedule of the Purchase Money Claims, and the dollar amount of each claim is attached hereto as **Exhibit G.**

E. Creditor Claims

31. A claimant who was owed money by the Defendants as of the date of the receivership is classified as a creditor claim. A creditor can be either secured or unsecured.

32. The Receiver received 6 claims the Receiver classified as a Creditor Claim. A schedule of the Creditor Claim and the dollar amount of each Creditor Claim is attached hereto as **Exhibit H.**

F. Other Claims

33. The Receiver received 3 claims that were partially compromised claims or partially purchase money claims.

34. The Receiver's recommendations regarding these claims are set forth on the schedule attached hereto as **Exhibit I.**

[7] *Claims Process Order*, Section 1.12.

G. Summary

35. In summary, the claim amounts recommended by the Receiver, as set forth in the attached Exhibits, are as follows:

Compromised FSD Customers:	$49,807,272
Compromised FSD Customers – Silver Lease Program:	$19,708,223
Solely Purchase Money Claims:	$577,074
Creditor Claims:	$1,239,075
Mixed Claims:	$4,947,969
Total Amount of Claims:	**$76,279,613**

V.

TREATMENT OF CLAIMS

36. This Claims Report contains the Receiver's recommendations only. The recommendations are subject to revision Further, the claim amounts are also subject to additional proceedings in the claims approval process, including the Court's final determination of the amount and nature of each claimant's interest.

37. The Receiver will provide the Receiver's Revised Claims Report to each claimant by June 9, 2023.

38. Pursuant to the *Extension Order*, any objections to the Receiver's recommendations are to be filed with the Receiver on or before June 16, 2023.[8] No later than June 23, 2023, the Receiver is required to provide the Court with a copy of all timely **objections** and the Receiver's response to such objections.[9] If necessary, the Court may set a hearing to rule

[8] *Extension Order* [D.I. 103].
[9] *Id.*

upon the objections. In light of the Receiver's filing of this Revised Claims Report, the Receiver intends to seek an extension for the filing of objections and responding to objections.

39. Fairness provides the overriding principle for evaluation of every issue arising in the supervision of an equitable receivership. *See SEC v. Black,* 163 F.3d 188, 199 (3rd Cir. 1998)("We note that where there is a receiver with equitable power in a proceeding before it, the District Court as wide discretion as to how to proceed"); *Commodity Futures Trading Comm'n v. Eustace,* No. CIV. A. 05-2973, 2008 WL 471574, at *7 (E.D. P. Feb. 19, 2008)(recognizing receiverships should utilize equitable principles); *U.S. v. Durham,* 86 F.3d 70, 73 (5th Cir. l 996) (district court supervising equitable receivership and evaluating methods of distribution to victims of Ponzi scheme is "court of conscience") (internal quotation omitted).

40. With the foregoing principles in mind, the Receiver's *preliminary* recommendation regarding the treatment of claims is as follows:

41. Although the Proof of Claim form requested claimants to identify if a claim was against Defendant Robert Higgins, Defendant First State Depository Company, LLC ("FSD"), or Defendant Argent Asset Group, LLC ("Argent"), the Receiver recommends that assets recovered from all of these defendants be used to make distributions to the approved claimants. After reviewing the claims filed and the documents of the Defendants, it is the Receiver's belief and contention that Higgins used both FSD and Argent interchangeably to defraud victims. For instance, a victim may have sent funds to Argent to purchase metals; the victim was told the metals were purchased, and the metals are now in the FSD depository. Such metals are not in the FSD depository, and there is no evidence the metals were ever purchased by Argent, other than holding detail reports issued by FSD to the victim. Also, in the same scenario, if a victim wanted to pick up a portion of their metals believed to be at the FSD depository, the Receiver believes

Higgins would take metals from other FSD customers to give to the victim and maintain the illusion that the victim had all of his or her metals with FSD. Furthermore, there was commingling of assets between FSD and Argent that merits the two entities being treated as one and same for purposes of the claims process and making distributions of recovered assets to approved claimants.

42. Those in the **Uncompromised FSD Customer** class are receiving a return of their property from the depository pursuant to the *Claims Process Order*[10], and have no dollar claim in the receivership.

43. Those in the **Compromised FSD Customer** class are receiving a return of whatever remains of their property at the depository pursuant to the *Claims Process Order*[11], and have a dollar claim in the receivership as recommended by the Receiver and shown on Exhibit D.

44. Those in the **Compromised FSD Customer – Silver Lease Program** class are receiving a return of whatever remains of their property at the depository pursuant to the *Claims Process Order*[12]. For the most part, however, nearly all of the holdings of those in the FSD Customer – Silver Lease Program are missing from the depository. Those in the Compromised FSD Customer – Silver Lease Program have a dollar claim in the receivership as recommended by the Receiver and shown on Exhibit F. The Receiver recommends subordination of the FSD Customer – Silver Lease Program claims to the claims of the Compromised FSD Customer. Unlike the Compromised FSD Customer, the FSD Customer – Silver Lease Program elected to take the risk of allowing the Defendants to exercise control over their holdings. Specifically, as

[10] *Claims Process Order*, Section 6.
[11] *Id.*
[12] *Id.*

part of the lease program, the participants allowed the Defendants to sell or otherwise dispose of their silver or other assets with the agreement that the silver or other assets would be replaced within thirty (30) days or other specific period of time. In exchange for allowing the Defendants to exercise control over their holdings, the participants who participated in the silver lease programs received compensation or were promised compensation. Those who granted control of their assets to the Defendants should be treated differently than those FSD customers who never granted the Defendants control of their assets, and instead were using FSD to simply store their assets. For that reason, in equity, the claims of the FSD Customer-Silver Lease Program should only be paid if the claims of the Compromised FSD Customer are first paid in full.

45. Those who have a **Purchase Money** claim have no property to be returned to them from the depository. Their claim should be treated the same as the Compromised FSD Customers. The dollar claim of those in the Compromised FSD Customers represents the value of the property that was stolen by the Defendants from the receivership. Likewise, the holders of a Purchase Money claim essentially had their money stolen by the Defendants. Both are victims of theft. The only difference is that the Purchase Money claimant had their money stolen, and the Compromised FSD Customer had their metals or other assets stolen. The Purchase Money claim is based on the amount of money stolen, while the Compromised FSD Customer claim is based on the value of the metals or other assets stolen. Both types of claims are converted to dollars, and they should thus be treated the same for distributions.

46. Those who have a Creditor Claim should be subordinated to the claims of the Compromised FSD Customer, the Compromised FSD Customer – Silver Lease Claim, and the holders of a Purchase Money claim. The Court has discretion to prioritize claims based on equitable concerns, and this discretion ordinarily includes subordinating the claims of creditors

to the claims of victims. *See Commodity Futures Trading Comm'n v. RFF GP, LLC*, No. 4:13-CV-382, 2014 WL 491639, at *2 (E.D. Tex. Feb. 4, 2014), *report and recommendation adopted,* No. 4:13-CV-382, 2014 WL 994928 (E.D. Tex. Mar. 10, 2014)[13]. Accordingly, the Receiver recommends the subordination of approved unsecured creditor claims to the approved claims of those in other classes so that a creditor is not paid unless and until all approved claims of those in other classes are paid in full.

47. Finally, if there are monies available to distribute to holders of approved claims, the monies should be distributed on a *pro rata* basis to the holders of allowed claims of Compromised FSD Customers and Purchase Money claims. If those claims are paid in full, any monies remaining should be distributed on a *pro rata* basis to allowed claims of Compromised FSD Customers – Silver Lease Program. If those claims are paid in full, any monies remaining should be distributed on a *pro rata* basis to allowed Creditor Claims.

48. In administering the distribution of receivership assets, the Court is not bound by any particular method of distribution but has broad discretion. *Commodity Futures Trading Comm'n v. Eustace,* No. CIV. A. 05-2973, 2008 WL 471574, at *5 (E.D. P. Feb. 19, 2008)("[t]his discretion extends to the review of a receiver's proposed distribution plan.") citing *SEC v. Forex Asset Management LLC,* 242 F.3d 325 (5th Cir. 2001)(analyzing the district court's approval of the receiver's distribution plan under an abuse of discretion standard). In cases of fraud, a *pro rata* distribution of recovered assets to the victims of the fraud is appropriate. *SEC v. Infinity Group Co.,* 226 Fed. Appx 217, 218 (3rd Cir. 2007)(finding that the Court of Appeals repeatedly have recognized that a *pro rata* distribution of a defrauder's assets to multiple victims

[13] The Receiver Kelly Crawford was also the receiver in this cited case who proposed the subordination of creditors that was accepted by the Court.

of the fraud is appropriate and that the District Courts act within their discretion in approving such distributions.).

49. Based on the foregoing, distributions should be made to the holders of allowed claims in the class of Compromised FSD Customers and holders of Purchase Money claims on a *pro-rata* basis, calculated according to the amount the approved claim bears to the total amount of approved claims in those classes. If, for example, there are a total of $10 million of approved claims in those classes and there is $1 million to distribute, each holder of an approved claim in those classes would receive 10 percent of their total claim. Under this scenario, the holder of a claim of $25,000 in those classes would receive a distribution payment of $2,500 (10 percent of $25,000).

VI.

CONCLUSION

This report is the Receiver's recommendation of what he believes to be the most fair and equitable means of handling the more than 1,600 claims received. When claimants receive a copy of this *Receiver's Claims Report* they will have an opportunity to determine whether they agree or disagree with the Receiver's recommendations. The Receiver will evaluate any objections received to his claims report and determine whether the Receiver needs to revise his recommendation for a particular claim. If the Receiver determines a revision is necessary the Receiver will inform the Court. If an objection cannot be resolved by the Receiver, it will be submitted to the Court for resolution.

Respectfully submitted on this 5th day of June, 2023.

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EXHIBIT A

Uncompromised Claims

(listed by claim number)

Uncompromised Claims (Listed by Claim Number)

0001	0098	0184	0282	0344	0424	0504
0009	0101	0185	0283	0345	0425	0505
0015	0104	0186	0284	0346	0427	0510
0016	0106	0191	0285	0347	0430	0511
0017	0109	0192	0286	0348	0431	0512
0033	0114	0195	0287	0352	0434	0514
0034	0115	0197	0288	0354	0436	0515
0036	0123	0198	0289	0355	0437	0516
0039	0125	0199	0290	0356	0439	0517
0040	0129	0201	0291	0357	0440	0518
0041	0130	0205	0292	0358	0441	0519
0042	0132	0212	0293	0361	0442	0520
0044	0133	0226	0294	0362	0443	0521
0047	0136	0231	0299	0365	0444	0525
0048	0137	0232	0300	0370	0451	0526
0049	0138	0238	0303	0371	0455	0527
0050	0140	0239	0305	0372	0456	0529
0052	0141	0242	0306	0373	0457	0530
0053	0141	0244	0307	0376	0459	0532
0054	0142	0246	0309	0377	0461	0534
0059	0144	0247	0313	0380	0465	0535
0060	0146	0253	0314	0381	0467	0536
0062	0147	0254	0315	0382	0468	0537
0064	0148	0255	0316	0385	0469	0538
0071	0149	0256	0318	0387	0471	0541
0072	0151	0257	0320	0390	0472	0543
0073	0152	0258	0321	0391	0473	0545
0074	0153	0260	0323	0392	0474	0546
0075	0156	0263	0324	0393	0475	0547
0077	0165	0265	0327	0395	0476	0551
0078	0167	0267	0329	0396	0477	0554
0081	0171	0270	0330	0397	0478	0555
0083	0173	0273	0331	0398	0479	0557
0085	0176	0274	0332	0399	0480	0558
0088	0177	0276	0333	0403	0481	0560
0090	0178	0278	0337	0407	0482	0561
0093	0179	0279	0341	0408	0499	0562
0095	0183	0280	0343	0410	0500	0563

0567	0641	0710	0784	0853	0926	1012
0568	0643	0712	0785	0854	0927	1014
0569	0644	0713	0786	0855	0932	1015
0574	0646	0714	0787	0856	0935	1016
0578	0648	0715	0791	0857	0938	1019
0579	0649	0717	0792	0858	0939	1020
0580	0650	0719	0793	0861	0941	1021
0581	0651	0722	0794	0863	0947	1023
0583	0653	0723	0795	0866	0949	1034
0585	0654	0726	0796	0868	0950	1037
0586	0657	0727	0798	0869	0951	1040
0587	0658	0729	0800	0870	0952	1041
0588	0659	0731	0801	0871	0953	1044
0589	0660	0733	0802	0872	0954	1048
0590	0661	0734	0803	0873	0957	1050
0592	0662	0735	0804	0876	0958	1051
0594	0663	0737	0805	0878	0960	1054
0595	0665	0739	0807	0881	0962	1058
0596	0666	0740	0810	0883	0963	1059
0598	0667	0744	0811	0884	0968	1061
0599	0668	0747	0812	0885	0969	1063
0600	0670	0750	0814	0886	0974	1065
0602	0671	0751	0815	0891	0977	1066
0606	0684	0752	0816	0894	0982	1067
0610	0686	0753	0817	0895	0984	1068
0612	0687	0756	0820	0896	0986	1069
0613	0688	0763	0821	0897	0989	1072
0614	0689	0764	0823	0904	0990	1075
0619	0690	0765	0825	0906	0993	1076
0620	0691	0768	0826	0907	0994	1077
0628	0692	0770	0827	0908	0995	1078
0629	0693	0771	0829	0910	0996	1079
0630	0694	0773	0833	0911	0997	1080
0631	0695	0779	0834	0914	0998	1082
0633	0703	0780	0836	0916	0999	1083
0634	0705	0781	0840	0917	1001	1086
0637	0706	0782	0844	0918	1007	1089
0639	0707	0783	0850	0925	1008	1091

1093	1149	1218	1287	1355	1410	1462
1094	1150	1219	1288	1356	1411	1463
1095	1151	1220	1289	1357	1412	1465
1097	1154	1221	1290	1363	1413	1466
1098	1155	1222	1291	1364	1414	1467
1099	1156	1229	1292	1365	1415	1468
1102	1157	1230	1301	1366	1418	1469
1104	1158	1231	1302	1368	1419	1470
1106	1159	1232	1303	1369	1421	1471
1107	1160	1233	1306	1370	1422	1472
1108	1165	1234	1307	1373	1424	1475
1109	1166	1235	1309	1374	1425	1476
1111	1167	1236	1311	1375	1426	1477
1112	1168	1237	1314	1376	1427	1478
1113	1175	1239	1315	1377	1428	1480
1114	1176	1240	1317	1378	1431	1481
1115	1177	1241	1318	1379	1433	1483
1117	1182	1243	1321	1382	1434	1484
1118	1185	1244	1322	1383	1435	1485
1119	1190	1245	1323	1384	1436	1486
1120	1193	1248	1324	1385	1438	1487
1121	1195	1249	1326	1386	1439	1488
1122	1196	1250	1327	1387	1440	1489
1123	1197	1251	1328	1388	1441	1490
1124	1198	1252	1333	1389	1443	1491
1125	1201	1253	1334	1390	1444	
1126	1202	1255	1335	1392	1445	
1133	1203	1261	1336	1394	1446	
1134	1205	1263	1337	1396	1447	
1135	1206	1265	1338	1397	1448	
1136	1207	1266	1341	1398	1454	
1138	1208	1267	1344	1400	1455	
1142	1210	1272	1345	1401	1456	
1143	1211	1273	1346	1403	1457	
1144	1212	1278	1347	1405	1458	
1145	1215	1279	1348	1406	1459	
1146	1216	1282	1353	1408	1460	
1147	1217	1284	1354	1409	1461	

LATE FILED CLAIMS

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EXHIBIT B

Claim Confirmation Form

For

Uncompromised Claims

CLAIM CONFIRMATION and DELIVERY INSTRUCTIONS

Name of Claimant:_____ _____ Date:_____

Your claim has been assigned Claim Number _____

Your Proof of Claim has been timely received, reviewed, and approved by the Receiver. Your claim has been classified as an **Uncompromised FSD Customer**.

The value of your holdings, as calculated by the Receiver's accountants, is $_____.

Pursuant to Court Order, you are required to pay to the Receiver a surcharge equal to 5.6 percent of the value of your holdings, which is: $_____.

The surcharge should be made payable to "Receiver of FSD" and delivered to:

Kelly Crawford, Receiver
Scheef & Stone, LLP
500 North Akard, Suite 2700
Dallas, Texas 75201

If you have an IRA, check with your accountant or the custodian of your IRA to determine if you can pay the surcharge directly, or if your IRA has to pay the surcharge in order to protect the IRA nature of your holdings. The surcharge may be paid by check or by wire transfer.

Wires should be sent to:

Axos Bank, 4350 La Jolla Village Drive, Suite 140, San Diego, California 92122

ABA Routing Number: 122287251

Acct. No.: 890000080238

Acct. Name: First State Depository Company, LLC Receivership Estate Account

Please note on the memo of the wire your full name so that you receive proper credit for the payment.

YOUR SURCHARGE MUST BE RECEIVED WITHIN 20 DAYS OF YOUR RECEIPT OF THIS CLAIM CONFIRMATION.

Upon the Receiver's receipt of your surcharge, the Receiver will deliver your holdings to you or your beneficiary pursuant to your directions below. **Deliveries will begin April 11, 2023.**

SAMPLE

DELIVERY INSTRUCTIONS (complete and return with your surcharge payment)

Deliver my holdings to:

Name of recipient (if you have an IRA, list your name and, in care of the name of your IRA custodian) :_____

_____

Street Address:_____

City, State, & Zip: _____

Telephone:_____

Email: _____

Method of shipping:

- ☐ I or my authorized representative will pick up at the FSD depository in Wilmington, DE
- ☐ Federal Express billed to me or my representative
- ☐ Courier – Identify the name:_____
- ☐ Armored transport – Identify the name:_____
- ☐ Other (identify):_____

Describe the insurance, if any, you obtained for the shipment: _____

_____

At the time of shipping the Receiver will be in contact with you regarding your payment of the shipping and handling costs.

I acknowledge that I agree with the Receiver's approval and classification of my Proof of Claim. I acknowledge that I am solely responsible for the cost of insurance and delivery of my holdings.

Signed:_____ Date:_____

SAMPLE

EXHIBIT C

Claim Confirmation Form

For

Compromised Claims

DEPOSITORY CLAIM CONFIRMATION and DELIVERY INSTRUCTIONS

Name of Claimant:_____

Your claim has been assigned Claim Number _____

Your Proof of Claim has been timely received, reviewed, and approved by the Receiver. Your claim has been classified as a **Compromised FSD Customer**.

Your holdings remaining in the depository, if any, will be returned to you or your beneficiary pursuant to your delivery instructions below. The value of your holdings that are missing, as calculated by the Receiver's accountants, and for which you have a dollar claim in the receivership is _____, as shown in the attached.

DELIVERY INSTRUCTIONS (complete and return within 10 days)

Deliver my holdings to: Name of recipient:_____
Street Address:_____
City, State, & Zip: _____
Telephone:_____
Email: _____

Once your holdings, if any, are ready for transfer, you will receive an invoice by email for a handling fee of $50 - $200 depending upon the size of the holdings.

Method of shipping:

☐ I or my authorized representative will pick up at the FSD depository in Wilmington, DE
☐ Federal Express billed to me or my representative
☐ Courier – identify the name:_____
☐ Armored transport – identify the name:_____
☐ Other (identify):_____
Describe the insurance, if any, you obtained for the shipment: _____
_____

I acknowledge that I agree with the Receiver's approval, classification, and amount of my Proof of Claim. I acknowledge that I am solely responsible for the cost of handling, insurance and delivery of my holdings.

Signed:_____ Date:_____
Email: _____ Telephone:_____

SAMPLE

Summary of Unlocated Inventory by Account, by Item

FSDC Account Number **Account Name**

cated Inventory

Category	Item Description	BT Quantity Observed
E	1 OZ SILVER AMERICAN EAGLE PROOF - ANY YEAR	33
E	1 OZ. GOLD AMERICAN EAGLE PROOF	10

located Inventory

Category	Item Description	Quantity Expected	Quantity Observed	Unlocated Quantity	Unlocated Estimated Value*
E	1 OZ. GOLD AMERICAN EAGLE PROOF	21	10	11	$18,980.50
E	1 OZ SILVER AMERICAN EAGLE PROOF - ANY YEAR	300	0	300	$34,200.00
E	1 OZ SILVER AMERICAN EAGLE PROOF - ANY YEAR	300	0	300	$34,200.00

Estimated Total Unlocated
*Values at or around 10/4/22

$87,380.50

nted 4/26/2023

SAMPLE

eviewed by:_____ Date:_____
eviewed by:_____ Date:_____
oxed by:_____ Date:_____
hipped/Delivered by:_____ Date:_____

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EXHIBIT D

Compromised Claims

(listed by claim number)

EXHIBIT D

Claim No.	Amount of Claim
0002	$ 3,276.00
0003	$ 15,055.71
0004	$ 159,996.00
0005	$ 18,000.00
0006	$ 126,000.00
0007	$ 73,280.00
0008	$ 170,150.00
0010	$ 108,600.00
0011	$ 297,093.73
0012	$ 286,342.50
0013	$ 55,848.47
0014	$ 76,440.00
0018	$ 15,200.00
0019	$ 66,090.00
0020	$ 146,560.00
0021	$ 77,860.00
0022	$ 71,070.80
0023	$ 77,860.00
0024	$ 5,518.50
0025	$ 2,260.00
0026	$ 21,974.29
0027	$ 60,213.33
0028	$ 18,887.14
0029	$ 10,529.50
0030	$ 42,700.00
0031	$ 176,817.00
0032	$ 13,300.00
0035	$ 19,000.00
0037	$ 19,000.00
0038	$ 173,279.20
0043	$ 34,350.00
0045	$ 24,157.00
0046	$ 32,300.00

Claim No.	Amount of Claim
0051	$ 13,788.57
0055	$ 39,900.00
0056	$ 34,200.00
0057	$ 102,600.00
0058	$ 461,700.00
0061	$ 11,400.00
0063	$ 4,580.00
0065	$ 43,921.14
0066	$ 63,200.00
0067	$ 67,980.00
0068	$ 28,705.00
0069	$ 61,381.56
0070	$ 27,480.00
0076	$ 789.71
0079	$ 421.18
0080	$ 25,190.00
0082	$ 18,000.00
0084	$ 104,290.11
0086	$ 220,878.57
0087	$ 194,944.29
0089	$ 34,030.00
0091	$ 44,010.00
0092	$ 4,580.00
0094	$ 12,560.00
0096	$ 1,900.00
0097	$ 666,390.00
0099	$ 10,920.00
0100	$ 3,800.00
0102	$ 101,505.00
0103	$ 38,000.00
0105	$ 109,647.50
0107	$ 43,510.00
0108	$ 546,500.00
0110	$ 76,612.20
0111	$ 11,172.00
0112	$ 9,160.00
0113	$ 68,865.00
0116	$ 89,680.00
0117	$ 60,222.86
0118	$ 8,400.00
0119	$ 4,211.80

Claim No.	Amount of Claim
0120	$ 210,000.00
0121	$ 69,169.84
0122	$ 37,800.00
0124	$ 34,988.63
0126	$ 12,070.49
0127	$ 123,108.10
0128	$ 3,800.00
0131	$ 8,736.00
0134	$ 109,600.00
0135	$ 59,561.06
0139	$ 43,510.00
0143	$ 5,176.50
0145	$ 10,529.50
0150	$ 18,000.00
0154	$ 117,878.00
0155	$ 86,044.40
0157	$ 116,612.86
0158	$ 21,810.00
0159	$ 140,700.00
0160	$ 160,300.00
0162	$ 33,457.14
0163	$ 862.75
0164	$ 18,860.00
0166	$ 92,930.00
0168	$ 9,040.00
0169	$ 57,800.00
0170	$ 66,080.00
0172	$ 66,810.00
0174	$ 52,626.64
0175	$ 37,747.20
0180	$ 148,110.00
0181	$ 135,270.00
0182	$ 36,640.00
0187	$ 41,220.00
0188	$ 15,000.00
0189	$ 291,618.70
0190	$ 43,494.29
0193	$ 29,770.00
0194	$ 59,220.00
0196	$ 37,313.10
0200	$ 14,741.30

Claim No.	Amount of Claim
0202	$ 15,408.68
0203	$ 29,482.60
0204	$ 98,977.30
0206	$ 182,400.00
0207	$ 15,200.00
0208	$ 3,330.54
0209	$ 5,018.57
0210	$ 107,531.43
0211	$ 162,000.00
0213	$ 34.24
0214	$ 38,930.00
0215	$ 4,500.00
0216	$ 79,100.00
0217	$ 41,800.00
0218	$ 41,650.00
0219	$ 243,360.00
0220	$ 11,390.00
0221	$ 27,160.00
0222	$ 36,640.00
0223	$ 23,616.79
0224	$ 35,610.00
0227	$ 88,447.80
0228	$ 112,210.00
0229	$ 35,290.00
0230	$ 104,940.00
0225	$ 48,810.00
0233	$ 4,520.00
0234	$ 50,190.00
0235	$ 173,670.00
0236	$ 1,017,800.00
0237	$ 67,570.00
0240	$ 3,451.00
0241	$ 41,500.00
0243	$ 38,000.00
0245	$ 6,317.70
0248	$ 6,691.43
0249	$ 29,163.64
0250	$ 8,542.86
0251	$ 43,200.00
0252	$ 100,760.00
0259	$ 9,576.53

Claim No.	Amount of Claim
0261	$ 50,541.60
0264	$ 265,343.40
0262	$ 83,531.80
0266	$ 25,537.40
0268	$ 67,486.53
0269	$ 86,792.79
0271	$ 42,420.00
0272	$ 183,687.00
0275	$ 171,750.00
0277	$ 23,688.00
0281	$ 32,455.00
0295	$ 6,870.00
0296	$ 18,320.00
0297	$ 75,570.00
0298	$ 137,400.00
0301	$ 99,941.43
0302	$ 16,728.57
0304	$ 84,804.19
0308	$ 194,650.00
0310	$ 87,380.50
0311	$ 207,060.00
0312	$ 40,900.00
0317	$ 27,474.00
0322	$ 35,879.80
0325	$ 72,000.00
0326	$ 15,000.00
0328	$ 219,078.87
0334	$ 38,000.00
0335	$ 45,800.00
0336	$ 111,059.00
0338	$ 3.42
0339	$ 421.18
0340	$ 100,440.00
0342	$ 18,000.00
0350	$ 103,530.00
0351	$ 1,579.43
0353	$ 144,633.00
0359	$ 691.68
0360	$ 1,663.66
0364	$ 233,740.00
0366	$ 12,959.50

Claim No.	Amount of Claim
0368	$ 20,622.00
0374	$ 160,284.29
0375	$ 176,817.00
0378	$ 16,052.00
0379	$ 92,153.33
0383	$ 63,177.00
0384	$ 73,729.50
0386	$ 18,320.00
0388	$ 59,540.00
0394	$ 25,092.86
0400	$ 9,576.53
0401	$ 121,627.28
0402	$ 567,173.77
0404	$ 274,800.00
0405	$ 105,000.00
0406	$ 143,811.77
0409	$ 73,280.00
0411	$ 204,153.00
0412	$ 22,800.00
0413	$ 114.00
0414	$ 117,128.40
0415	$ 157,044.32
0416	$ 67,588.50
0419	$ 28,729.58
0420	$ 16,303.77
0421	$ 306,448.50
0422	$ 18,320.00
0423	$ 33,457.14
0426	$ 5,018.57
0428	$ 21.06
0429	$ 17,255.00
0432	$ 155,153.70
0433	$ 7.88
0435	$ 20,290.00
0438	$ 54,000.00
0445	$ 450,810.00
0446	$ 2,105.90
0447	$ 51,765.00
0448	$ 36,658.86
0449	$ 205,460.00
0450	$ 9,476.55

Claim No.	Amount of Claim
0452	$ 34,200.00
0453	$ 80,024.20
0454	$ 6,317.70
0460	$ 168,330.00
0462	$ 22,235.00
0463	$ 75,250.93
0464	$ 18,000.00
0466	$ 173,487.14
0470	$ 10,529.50
0483	$ 135,501.43
0484	$ 37,665.61
0485	$ 97,025.71
0486	$ 425,940.00
0487	$ 55,258.24
0488	$ 29,608.24
0489	$ 109,600.00
0490	$ 418,637.14
0491	$ 38,930.00
0492	$ 72,471.00
0493	$ 69,210.00
0494	$ 202,114.00
0495	$ 170,000.00
0496	$ 13,371.80
0497	$ 2,290.00
0498	$ 631,770.00
0501	$ 85,500.00
0502	$ 24,332.00
0503	$ 600.00
0506	$ 5,700.00
0507	$ 6,566.67
0508	$ 229,000.00
0509	$ 3,509.75
0513	$ 91,600.00
0522	$ 98,977.30
0523	$ 25,190.00
0524	$ 26,600.00
0528	$ 13,645.52
0531	$ 19,403.86
0533	$ 49,400.00
0539	$ 20,848.41
0540	$ 61,830.00

Claim No.	Amount of Claim
0542	$ 75,250.00
0544	$ 1,725.50
0548	$ 31,451.00
0549	$ 10,529.50
0550	$ 190,284.29
0552	$ 147,385.00
0553	$ 525.33
0559	$ 230,671.10
0564	$ 58,939.00
0565	$ 1,579,425.00
0566	$ 16,676.88
0570	$ 0.00
0571	$ 2,157.21
0572	$ 59,483.27
0573	$ 150,484.40
0575	$ 106,420.00
0576	$ 43,061.72
0577	$ 30.00
0582	$ 183,200.00
0584	$ 87,973.29
0591	$ 119,080.00
0593	$ 7,880.00
0597	$ 83,041.43
0601	$ 10,339.30
0603	$ 54,000.00
0604	$ 36,000.00
0605	$ 45,800.00
0607	$ 3,345.71
0608	$ 20,710.15
0609	$ 8,364.29
0611	$ 61,830.00
0615	$ 72,000.00
0616	$ 45,800.00
0617	$ 2,588.25
0618	$ 84.24
0621	$ 15,548.07
0622	$ 421.18
0623	$ 3,116.73
0625	$ 9,160.00
0626	$ 17,173.48
0627	$ 33,457.14

Claim No.	Amount of Claim
0632	$ 45,800.00
0635	$ 18,000.00
0636	$ 156,156.00
0638	$ 34,510.00
0640	$ 95,000.00
0642	$ 65,511.43
0645	$ 112,050.00
0647	$ 54,960.00
0652	$ 93,890.00
0655	$ 22,800.00
0656	$ 107,630.00
0664	$ 68,389.00
0669	$ 18,000.00
0672	$ 95,460.00
0673	$ 16,030.00
0674	$ 16,847.20
0675	$ 74,068.19
0676	$ 6,317.70
0677	$ 29,214.43
0678	$ 750.00
0679	$ 4,211.80
0680	$ 109,960.00
0681	$ 22,345.23
0682	$ 862.75
0685	$ 76,000.00
0696	$ 132,180.00
0697	$ 51,765.00
0698	$ 45,926.35
0699	$ 14,741.30
0700	$ 50,620.00
0701	$ 41,800.00
0702	$ 116,000.00
0704	$ 8,715.75
0708	$ 18,000.00
0709	$ 3,962.86
0711	$ 14,970.00
0716	$ 3,800.00
0718	$ 230,900.00
0720	$ 165,137.17
0724	$ 10,529.50
0725	$ 31,588.50

Claim No.	Amount of Claim
0728	$ 18,980.50
0730	$ 52,670.00
0732	$ 16,728.57
0736	$ 45,600.00
0738	$ 29,591.43
0741	$ 72,000.00
0743	$ 20,660.00
0745	$ 3,800.00
0746	$ 58,938.57
0748	$ 26,600.00
0749	$ 114.00
0754	$ 11,400.00
0759	$ 3,800.00
0760	$ 262.67
0762	$ 73,295.00
0766	$ 29,482.60
0767	$ 23,966.55
0769	$ 12,635.40
0772	$ 72,000.00
0774	$ 30.00
0775	$ 18,000.00
0776	$ 29,163.64
0777	$ 39,256.18
0778	$ 90,826.64
0788	$ 131,000.00
0789	$ 6,792.00
0797	$ 36,000.00
0799	$ 86,188.73
0806	$ 4,256.55
0808	$ 28,655.00
0809	$ 70,350.00
0813	$ 48,512.86
0818	$ 139,181.01
0819	$ 22,504.50
0822	$ 57,459.15
0824	$ 11,611.15
0828	$ 37,432.04
0830	$ 90,640.00
0831	$ 23,211.80
0832	$ 10,037.14
0835	$ 217,471.43

Claim No.	Amount of Claim
0837	$ 3,424.15
0838	$ 72,000.00
0839	$ 18,000.00
0841	$ 70,765.43
842	$ 173,720.00
0845	$ 378,065.71
0846	$ 51,765.00
0847	$ 19,696.97
0848	$ 5,018.57
0849	$ 16,728.57
0851	$ 63,800.00
0852	$ 42,118.00
0859	$ 17,255.00
0860	$ 38,700.00
0862	$ 48,000.00
0864	$ 65,241.43
0865	$ 83,642.86
0867	$ 21,059.00
0874	$ 52,491.43
0875	$ 73,058.07
0877	$ 7,581.24
0879	$ 19,827.00
0880	$ 1,900.00
0882	$ 58,366.82
0887	$ 107,060.00
0889	$ 28,270.00
0890	$ 125,950.00
0893	$ 32,060.00
0898	$ 127,524.20
0899	$ 7,109.41
0900	$ 227,569.50
0901	$ 68,802.11
0902	$ 63,800.00
0903	$ 19,000.00
0905	$ 6,691.43
0909	$ 26,600.00
0913	$ 120,785.00
0915	$ 117,319.80
0919	$ 13,300.00
0920	$ 842.36
0921	$ 65,938.50

Claim No.	Amount of Claim
0922	$ 7,644.00
0923	$ 3,345.71
0924	$ 54,960.00
0928	$ 8,460.29
0934	$ 63,405.71
0940	$ 68,041.30
0942	$ 84,320.00
0943	$ 47,689.45
0944	$ 36,760.00
0945	$ 13,382.86
0946	$ 29,184.35
0948	$ 412,576.06
0955	$ 108,783.33
0956	$ 56,930.00
0959	$ 34,510.00
0961	$ 306,000.00
0964	$ 54,896.40
0966	$ 12,078.50
0967	$ 16,305.69
0970	$ 91,600.00
0971	$ 54,000.00
0972	$ 630,000.00
0973	$ 90,000.00
0975	$ 17,902.86
0976	$ 240,450.00
0978	$ 22,900.00
0980	$ 51,072.00
0981	$ 594,395.19
0983	$ 26,490.38
0985	$ 63,245.42
0987	$ 1,725.50
0988	$ 50,380.00
0991	$ 22,600.00
1000	$ 64,319.85
1002	$ 17,255.00
1003	$ 32,300.00
1004	$ 24,588.38
1005	$ 41,821.43
1006	$ 81,800.00
1009	$ 14,563.06
1010	$ 107,630.00

Claim No.	Amount of Claim
1011	$ 71,255.00
1013	$ 61,830.00
1017	$ 16,728.57
1018	$ 42,118.00
1022	$ 18,000.00
1024	$ 21,059.00
1026	$ 131,212.10
1027	$ 36,000.00
1028	$ 23,760.00
1031	$ 199,849.65
1032	$ 8,423.60
1033	$ 116,790.00
1035	$ 20,610.00
1036	$ 41,070.00
1038	$ 38,000.00
1039	$ 6,870.00
1042	$ 30,499.43
1043	$ 11,721.54
1045	$ 117,100.00
1047	$ 90,000.00
1049	$ 10,037.14
1052	$ 629,131.69
1053	$ 23,420.00
1055	$ 58,939.00
1056	$ 48,090.00
1057	$ 12,000.00
1060	$ 389,670.00
1062	$ 10,458.32
1064	$ 16,384.24
1070	$ 24,060.83
1071	$ 4,256.55
1072	$ 74,590.88
1073	$ 53,531.43
1074	$ 32,060.00
1081	$ 72,000.00
1084	$ 55,976.80
1085	$ 137,400.00
1087	$ 92,659.60
1088	$ 45,800.00
1090	$ 48,090.00
1092	$ 6,600.00

Claim No.	Amount of Claim
1096	$ 31,059.00
1100	$ 2,184.00
1101	$ 5,306.87
1103	$ 15,960.88
1105	$ 9,160.00
1110	$ 16,728.57
1116	$ 91,600.00
1127	$ 636,130.00
1128	$ 21,835.00
1129	$ 188,560.55
1130	$ 6,902.00
1131	$ 36,000.00
1132	$ 21,055.00
1137	$ 61,375.71
1139	$ 87,030.00
1140	$ 69,090.00
1141	$ 9,219.02
1148	$ 27,480.00
1152	$ 67,566.50
1153	$ 46,761.05
1170	$ 16,576.50
1171	$ 37,906.20
1173	$ 16,030.00
1174	$ 53,843.72
1178	$ 136,914.64
1179	$ 7,600.00
1180	$ 62,751.00
1181	$ 5,054.16
1183	$ 20,610.00
1184	$ 30,907.14
1186	$ 8,444.66
1187	$ 8,364.29
1188	$ 118,808.00
1189	$ 55,204.29
1191	$ 56,643.33
1192	$ 7,658.85
1194	$ 70,005.93
1199	$ 34,728.57
1200	$ 25,537.40
1204	$ 81,800.00
1209	$ 282,130.00

Claim No.	Amount of Claim
1213	$ 41,953.05
1214	$ 1,422.70
1223	$ 10,803.27
1224	$ 17,693.81
1225	$ 21.06
1227	$ 621.06
1228	$ 4,211.80
1238	$ 1,144.27
1242	$ 30,030.00
1246	$ 12,565.53
1247	$ 67,391.47
1254	$ 72,000.00
1256	$ 13,560.00
1257	$ 38,930.00
1258	$ 83,642.86
1260	$ 144,400.00
1262	$ 14,274.98
1264	$ 28,549.95
1268	$ 68,060.00
1269	$ 36,000.00
1270	$ 22,239.50
1271	$ 76,350.00
1274	$ 17,929.17
1275	$ 3,192.18
1276	$ 6,691.43
1277	$ 65,450.00
1280	$ 5,700.00
1283	$ 66,410.00
1286	$ 3,800.00
1296	$ 279,300.00
1297	$ 6,552.00
1298	$ 1,031.89
1299	$ 1,369.66
1300	$ 58,382.73
1304	$ 73,861.00
1305	$ 3,800.00
1308	$ 1,672.86
1310	$ 68,700.00
1312	$ 51,765.00
1313	$ 45,800.00
1316	$ 684.83

Claim No.	Amount of Claim
1319	$ 79,120.00
1320	$ 73,605.71
1325	$ 21,747.14
1329	$ 28,438.57
1330	$ 227,970.00
1331	$ 84,042.10
1332	$ 2,739.32
1339	$ 36,000.00
1340	$ 22,431.50
1342	$ 39,954.18
1343	$ 10,792.17
1349	$ 12,768.70
1351	$ 51,765.00
1352	$ 350,370.00
1358	$ 568,593.00
1359	$ 676,478.00
1360	$ 327,900.00
1361	$ 94,710.00
1362	$ 180,000.00
1367	$ 3,345.71
1371	$ 17,255.00
1372	$ 88,447.80
1380	$ 114,742.48
1381	$ 106,178.00
1391	$ 600.00
1395	$ 40,900.00
1399	$ 12,768.70
1402	$ 80,150.00
1404	$ 45,800.00
1407	$ 79,830.00
1416	$ 46,127.57
1417	$ 42,300.00
1420	$ 34,350.00
1423	$ 25,190.00
1429	$ 31,941.05
1430	$ 3,451.00
1432	$ 22,900.00
1437	$ 34,200.00
1449	$ 412,573.00
1450	$ 21,050.00
1451	$ 17,100.00

Claim No.	Amount of Claim
1452	$ 9,500.00
1464	$ 66,094.29
1473	$ 71,244.71
1474	$ 8,364.29
1479	$ 4,211.80
1482	$ 9,500.00
1492	$ 165,059.00
1557	$ 20,900.00
1558	$ 320,701.18
1559	$ 140,520.00
1654	$ 1,725.50

LATE FILED CLAIMS

Claim No.	Amount of Claim
1659	$ 141,980.00
1664	$ 17,255.00
1670	$ 31,640.00
1672	$ 40,580.00
1678	$ 14,741.30
1679	$ 33,216.40
1685	$ 7,600.00
1687	$ 73,421.40
1688	$ 3,192.18
1689	$ 11,450.00
1690	$ 45,774.80
1691	$ 85,280.00
1695	$ 181,835.57
1696	$ 87,918.00
1698	$ 1,260.00
1700	$ 3,345.71
1704	$ 82,440.00

EXHIBIT E

Claim Confirmation Form

For

Compromised Claims – Silver Lease Program

CLAIM CONFIRMATION and DELIVERY INSTRUCTIONS

Name of Claimant:_____

Your claim has been assigned Claim Number _____

Your Proof of Claim has been timely received, reviewed, and approved by the Receiver. Your claim has been classified as a **Compromised FSD Customer – Silver Lease Program.**

Your holdings remaining in the depository, if any, will be returned to you or your beneficiary pursuant to your delivery instructions below. The value of your holdings that are missing, as calculated by the Receiver's accountants, and for which you have a dollar claim in the receivership is $_____.

DELIVERY INSTRUCTIONS (complete and return)

Deliver my holdings to:
Name of recipient:_____
Street Address:_____
City, State, & Zip:_____
Telephone:_____
Email: _____

Method of shipping:

☐ I or my authorized representative will pick up at the FSD depository in Wilmington, DE
☐ Federal Express billed to me or my representative
☐ Courier – Identify the name:_____
☐ Armored transport – Identify the name:_____
☐ Other (identify):_____

Describe the insurance, if any, you obtained for the shipment: _____
_____

I acknowledge that I agree with the Receiver's approval, classification, and amount of my Proof of Claim. I acknowledge that I am solely responsible for the cost of insurance and delivery of my holdings.

Signed:_____ Date:_____

SAMPLE

EXHIBIT F

Compromised Claims - Silver Lease Program (listed by claim number)

EXHIBIT F

Claim No.	Amount of Claim
0161	$ 58,680.00
0349	$ 26,580.00
0363	$ 32,610.00
0367	$ 360,090.00
0369	$ 47,580.00
0389	$ 21,210.00
0417	$ 66,030.00
0418	$ 11,880.00
0683	$ 313,650.00
0721	$ 251,610.00
0742	$ 76,560.00
0755	$ 32,340.00
0757	$ 85,500.00
0758	$ 45,600.00
0761	$ 334,170.00
0929	$ 48,030.00
0930	$ 31,530.00
0931	$ 97,050.00
0933	$ 54,570.00
0936	$ 137,130.00
0937	$ 14,700.00
0979	$ 29,700.00
1029	$ 426,810.00
1030	$ 431,430.00
1046	$ 107,730.00
1163	$ 49,680.00
1164	$ 3,780.00
1172	$ 68,700.00
1285	$ 85,080.00
1293	$ 64,630.07
1294	$ 21,385.41
1295	$ 442,239.00
1493	$ 62,470.00
1494	$ 35,970.00
1495	$ 60,030.00

Claim No.	Amount of Claim
1496	$ 233,280.00
1497	$ 41,880.00
1498	$ 492,390.00
1499	$ 27,360.00
1500	$ 132,360.00
1501	$ 266,550.00
1502	$ 32,910.00
1503	$ 80,350.00
1504	$ 94,950.00
1505	$ 89,010.00
1506	$ 51,660.00
1507	$ 42,840.00
1508	$ 204,270.00
1509	$ 100,050.00
1510	$ 24,180.00
1511	$ 25,530.00
1512	$ 96,930.00
1513	$ 12,420.00
1514	$ 2,700.00
1515	$ 58,800.00
1516	$ 78,720.00
1517	$ 29,310.00
1518	$ 51,780.00
1519	$ 48,270.00
1520	$ 60.00
1521	$ 173,460.00
1522	$ 68,160.00
1523	$ 56,340.00
1524	$ 90,030.00
1525	$ 181,341.06
1526	$ 22,350.00
1527	$ 29,910.00
1528	$ 138,060.00
1529	$ 655,380.00
1530	$ 196,530.00
1531	$ 62,940.00
1532	$ 101,670.00
1533	$ 133,020.00
1534	$ 45,030.00
1535	$ 100,020.00
1536	$ 127,260.00

Claim No.	Amount of Claim
1537	$ 21,900.00
1538	$ 12,540.00
1539	$ 85,740.00
1540	$ 34,920.00
1541	$ 42,480.00
1542	$ 40,890.00
1543	$ 245,670.00
1544	$ 80,280.00
1545	$ 243,270.00
1546	$ 724,950.00
1547	$ 54,810.00
1549	$ 348,000.00
1550	$ 20,130.00
1551	$ 17,490.00
1552	$ 114,810.00
1553	$ 66,180.00
1554	$ 12,570.00
1555	$ 5,640.00
1556	$ 62,250.00
1560	$ 394,650.00
1561	$ 29,910.00
1562	$ 149,610.00
1563	$ 121,830.00
1564	$ 180,240.00
1565	$ 51,450.00
1566	$ 591,060.00
1567	$ 73,170.00
1568	$ 11,490.00
1569	$ 285,389.60
1570	$ 28,800.00
1571	$ 82,470.00
1572	$ 22,950.00
1573	$ 17,340.00
1574	$ 43,470.00
1575	$ 175,230.00
1576	$ 93,630.00
1577	$ 39,720.00
1578	$ 696,120.00
1579	$ 73,710.00
1580	$ 34,770.00
1581	$ 57,360.00

Claim No.	Amount of Claim
1582	$ 194,730.00
1583	$ 19,170.00
1584	$ 151,110.00
1585	$ 155,640.00
1586	$ 54,180.00
1587	$ 87,990.00
1588	$ 6,210.00
1589	$ 59,820.00
1590	$ 93,000.00
1591	$ 69,930.00
1592	$ 45,750.00
1593	$ 195,660.00
1594	$ 507,510.00
1595	$ 250,080.00
1596	$ 25,560.00
1597	$ 79,440.00
1598	$ 28,080.00
1599	$ 22,800.00
1600	$ 28,200.00
1601	$ 168,060.00
1602	$ 102,930.00
1603	$ 76,110.00
1604	$ 60,807.50
1605	$ 26,190.00
1606	$ 51,420.00
1607	$ 33,600.00
1608	$ 107,810.00
1609	$ 31,860.00
1610	$ 51,570.00
1611	$ 90,150.00
1612	$ 68,320.00
1613	$ 40,080.00
1614	$ 21,990.00
1615	$ 48,480.00
1616	$ 43,020.00
1617	$ 222,370.00
1618	$ 21,870.00
1619	$ 82,260.00
1620	$ 24,000.00
1621	$ 18,570.00
1622	$ 10,440.00

Claim No.	Amount of Claim
1623	$ 10,890.00
1624	$ 85,800.00
1625	$ 48,570.00
1626	$ 95,490.00
1627	$ 3,120.00
1628	$ 4,350.00
1629	$ 154,350.00
1630	$ 30,450.00
1631	$ 53,520.00
1632	$ 80,490.00
1633	$ 169,440.00
1634	$ 12,810.00
1635	$ 30,900.00
1636	$ 71,940.00
1637	$ 93,240.00
1638	$ 103,920.00
1639	$ 47,520.00
1640	$ 30,690.00
1641	$ 32,580.00
1642	$ 58,680.00
1643	$ 82,110.00
1644	$ 55,460.00
1645	$ 148,950.00
1646	$ 45,960.00
1647	$ 119,610.00
1648	$ 37,080.00
1649	$ 75,870.00
1650	$ 84,030.00
1651	$ 6,330.00

LATE FILED CLAIMS

Claim No.	Amount of Claim
1663	$ 299,940.00
1693	$ 26,790.00
1694	$ 4,890.00

EXHIBIT G

Solely Purchase Money Claims

EXHIBIT G

SOLELY PURCHASE MONEY CLAIMS

Claim Number:	Amount recommended	Notes
0556	$11,015	Argent purchase order
0624	$64,904	Argent purchase order
0965	$421,180	Filed as a depository claim – silver lease, but is a purchase money claim
1350	$0	Claim not filed against a receivership defendant
1665	$79,975	Filed as a depository claim, but is a purchase money claim
TOTAL:	**$577,074**	

EXHIBIT H

Creditor Claims

EXHIBIT H

CREDITOR CLAIMS

Claim Number:	Amount recommended	Notes
CR01	$3,475	Allow as unsecured – (prior to receivership)
CR02	$0	Paid
CR03	$52,230	Allow as unsecured – (prior to receivership)
	Approx. $9,406 in (rent + prop. ins.) + utilities per month for April, 2023 and thereafter per month until vacated	Allow as administrative claim – (incurred during receivership) unsecured
CR04	$6,012	Allow as unsecured- (prior to receivership/after receivership not authorized)
CR05	$662,500	Allow as unsecured – (prior to receivership)
CR06	$414,858	Allow as unsecured – (prior to receivership)
TOTAL:	**$1,139,075**	Unsecured (prior to receivership)

EXHIBIT I

Mixed Claims

EXHIBIT I

MIXED CLAIMS

Claim No.	Amount Recommended	Notes
1259	$225,319	Purchase Money claim
1259	$273,767	Compromised FSD Customer claim
1453	$1,876,989	Compromised FSD Customer claim
1711	$1,508,204	Purchase Money claim
1711	$1,063,690	Compromised FSD Customer claim
Total:	**$4,947,969**	