

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

-----X
SECURITIES AND EXCHANGE COMMISSION :

Plaintiff, :

vs. :

Case No. 1:10-CV-457
(GLS/CFH)

McGINN, SMITH & CO., INC., :
McGINN, SMITH ADVISORS, LLC :
McGINN, SMITH CAPITAL HOLDINGS CORP., :
FIRST ADVISORY INCOME NOTES, LLC, :
FIRST EXCELSIOR INCOME NOTES, LLC, :
FIRST INDEPENDENT INCOME NOTES, LLC, :
THIRD ALBANY INCOME NOTES, LLC, :
TIMOTHY M. McGINN, AND :
DAVID L. SMITH, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

Defendants, :

LYNN A. SMITH and :
NANCY McGINN, :

Relief Defendants. and :

GEOFFREY R. SMITH, Trustee of the :
David L. and Lynn A. Smith Irrevocable :
Trust U/A 8/04/04, :

Intervenor. :

-----X

**NOTICE OF FILING OF FIRST PAYMENT SCHEDULE
OF SECOND INVESTOR DISTRIBUTION**

PLEASE TAKE NOTICE that on October 2, 2020, William J. Brown, as Receiver, filed the attached McGinn, Smith & Co. Inc. - First Payment Schedule of Second Investor Distribution, pursuant to the Approved Plan of Distribution of Estate Assets.

In accordance with the Plan, Payment Schedules of Second Investor Distributions will continue to be filed on a rolling basis. The attached Payment Schedule reports the claim numbers and amount to be paid as a second distribution to the holders of the listed claim numbers, which amount has been rounded to the nearest whole dollar in accordance with Section 12 of the Plan.

Dated: October 2, 2020

PHILLIPS LYTTLE LLP

By /s/ Catherine N. Eisenhut
William J. Brown (Bar Roll #601330)
Catherine N. Eisenhut (Bar Roll #520849)
Attorneys for Receiver
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Telephone No. (518) 472-1224

and

One Canalside
125 Main Street
Buffalo, New York 14203
Telephone No.: (716) 847-8400

Doc #9154014.1

McGinn Smith & Co. Inc. - First Payment Schedule of SECOND Investor Distributions

October 2, 2020

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4101A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 25,000.00	\$ 2,500.00
4102A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 50,000.00	\$ 5,000.00
4103A	FIIN Secured Senior Notes	\$ 31,826.50	\$ 3,183.00
4104A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 50,000.00	\$ 5,000.00
4105A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 50,000.00	\$ 5,000.00
4106A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 30,000.00	\$ 3,000.00
4110A	Firstline Trust 07 9.25% Senior Contract Certificates Due 09/01/10	\$ 11,060.45	\$ 1,106.00
4112A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4113A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 14,309.77	\$ 1,431.00
4114A	FAIN Secured Senior Notes	\$ 45,997.68	\$ 4,600.00
4115A	TDM Verifier Trust 08 Contract Certificate 36	\$ 25,000.00	\$ 2,500.00
4116A	TDM Verifier Trust 08R Contract Certificate 9%	\$ 20,000.00	\$ 2,000.00
4117A	TDM Verifier Trust 09 10% Contract Certificates Due 12/31/11	\$ 13,535.63	\$ 1,354.00
4118A	TDMM Cable Jr. Trust 09 11%	\$ 0.00	\$ 0.00
4119A	TAIN Secured Junior Notes Due 12/15/2009	\$200,000.00	\$20,000.00
4120A	TAIN Secured Junior Notes Due 12/15/2009	\$300,000.00	\$30,000.00
4121A	Firstline Trust 07 B Senior Contract Certificates 9.50% Due 10/01/2011	\$ 8,276.78	\$ 828.00
4122A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/2010	\$ 20,000.00	\$ 2,000.00
4123A	Seton Hall Mortgage Note Holders	\$ 12,946.18	\$ 1,295.00
4124A	TAIN Secured Junior Notes Due 12/15/2009	\$ 50,000.00	\$ 5,000.00
4125A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	\$ 2,500.00
4126A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4127A	Seton Hall Mortgage Note Holders	\$ 4,235.69	\$ 424.00
4139A	Seton Hall Mortgage Note Holders	\$ 4,395.09	\$ 440.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4129A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 13,000.00	\$ 1,300.00
4130A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 18,500.00	\$ 1,850.00
4131A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 25,000.00	\$ 2,500.00
4132A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 10/01/11	\$ 8,276.78	\$ 828.00
4133A	TAIN Secured Senior Subordinated Notes 7.75 % Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4134A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 9,250.00	\$ 925.00
4135A	Firstline Trust 07B Junior Contract Certificates 11% Due 10/01/12	\$ 15,871.38	\$ 1,587.00
4136A	Fortress Trust 08	\$ 7,964.44	\$ 796.00
4137A	McGinn, Smith Transaction Funding Corp.	\$ 25,000.00	\$ 2,500.00
4138A	Fortress Trust 08	\$ 19,911.10	\$ 1,991.00
4140A	Seton Hall Mortgage Note Holders	\$ 8,630.84	\$ 863.00
4141A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 30,000.00	\$ 3,000.00
4142A	TAIN Secured Senior Notes	\$ 45,466.43	\$ 4,547.00
4143A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 14,309.77	\$ 1,431.00
4144A	Fortress Trust 08	\$ 19,911.10	\$ 1,991.00
4145A	TAIN Secured Junior Notes Due 12/15/2009	\$ 82,000.00	\$ 8,200.00
4147A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 25,000.00	\$ 2,500.00
4148A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$100,000.00	\$10,000.00
4149A	TAIN Secured Junior Notes Due 12/15/2009	\$ 30,000.00	\$ 3,000.00
4151A	FIIN Secured Senior Notes	\$ 68,199.64	\$ 6,820.00
4152A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 75,000.00	\$ 7,500.00
4153A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 9,539.85	\$ 954.00
4154A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 28,619.55	\$ 2,862.00
4155A	Firstline Trust 07 B Junior Contract Certificates 11% due 10/01/12	\$ 39,678.45	\$ 3,968.00
4156A	TDM Verifier Trust 08R Contract Certificate 9%	\$ 10,000.00	\$ 1,000.00
4157A	TDM Verifier Trust 08R Contract Certificate 9%	\$ 50,000.00	\$ 5,000.00
4158A	Fortress Trust 08	\$ 39,822.21	\$ 3,982.00
4159A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 50,000.00	\$ 5,000.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4160A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 46,250.00	\$ 4,625.00
4161A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 50,000.00	\$ 5,000.00
4166A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	\$ 2,500.00
4167A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	\$ 2,500.00
4168A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/12	\$ 7,935.69	\$ 794.00
4169A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/12	\$ 7,935.69	\$ 794.00
4170A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/12	\$ 7,935.69	\$ 794.00
4171A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/12	\$ 7,935.69	\$ 794.00
4172A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/12	\$ 11,903.53	\$ 1,190.00
4173A	Firstline Trust 07 B Senior Contract Certificates 9.50% Due 10/01/11	\$ 8,276.78	\$ 828.00
4174A	Firstline Trust 07 B Senior Contract Certificates 9.50% Due 10/01/11	\$ 8,276.78	\$ 828.00
4175A	Integrated Excellence Jr Trust 08	\$ 9,658.96	\$ 966.00
4176A	Integrated Excellence Jr Trust 08	\$ 9,658.96	\$ 966.00
4177A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4178A	TAIN Secured Junior Notes Due 12/15/2009	\$ 50,000.00	\$ 5,000.00
4179A	TDM Cable Trust 06 10% Contract Certificates Due 11/15/10	\$ 10,000.00	\$ 1,000.00
4180A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 9,250.00	\$ 925.00
4181A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 18,500.00	\$ 1,850.00
4182A	TDM Verifier Trust 07RContract Certificates	\$ 5,000.00	\$ 500.00
4183A	TDM Verifier Trust 07RContract Certificates	\$ 10,000.00	\$ 1,000.00
4184A	TDM Verifier Trust 07RContract Certificates	\$ 10,000.00	\$ 1,000.00
4185A	TDM Verifier Trust 07RContract Certificates	\$ 15,000.00	\$ 1,500.00
4186A	TDM Verifier Trust 0910% Contract Certificates Due 12/31/11	\$ 9,023.75	\$ 902.00
4187A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4188A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 25,000.00	\$ 2,500.00
4189A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 15,000.00	\$ 1,500.00
4190A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4191A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 23,125.00	\$ 2,313.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4192A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 25,000.00	\$ 2,500.00
4193A	Firstline Trust 07 9.25% Senior Contract Certificates Due 09/01/10	\$ 11,060.45	\$ 1,106.00
4194A	Firstline Trust 07 9.25% Senior Contract Certificates Due 09/01/10	\$ 11,060.45	\$ 1,106.00
4195	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4196A	TDMM Cable Jr Trust 09 11%	\$ 25,000.00	\$ 2,500.00
4197A	TAIN Secured Junior Notes Due 12/15/2009	\$ 30,000.00	\$ 3,000.00
4198A	TDM Verifier Trust 07Contract Certificates	\$ 35,000.00	\$ 3,500.00
4201A	Fortress Trust 08	\$ 19,911.10	\$ 1,991.00
4202A	TDM Verifier Trust 07RContract Certificates	\$ 25,000.00	\$ 2,500.00
4203A	TDMM Benchmark Trust 09 12%	\$ 15,000.00	\$ 1,500.00
4204A	TDMM Benchmark Trust 09 9%	\$ 10,000.00	\$ 1,000.00
4210A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 10,000.00	\$ 1,000.00
4211A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 40,000.00	\$ 4,000.00
4212A	FEIN Secured Senior Notes	\$ 9,199.54	\$ 920.00
4213A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 10,000.00	\$ 1,000.00
4214A	TDM Verifier Trust 07 9% 24 Month Contract Certificates	\$ 10,000.00	\$ 1,000.00
4215A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	\$ 2,500.00
4219A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$ 25,000.00	\$ 2,500.00
4220A	Firstline Trust 07 11% Junior Contract Certificates Due 05/01/12	\$ 26,931.30	\$ 2,693.00
4221A	McGinn, Smith Firstline Funding, LLC	\$ 13,000.00	\$ 1,300.00
4222A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/12	\$ 43,646.29	\$ 4,365.00
4223A	Fortress Trust 08	\$ 39,822.21	\$ 3,982.00
4224A	TDM Verifier Trust 08RContract Certificate 9%	\$ 50,000.00	\$ 5,000.00
4225A	TDM Verifier Trust 0910% Contract Certificates Due 12/31/11	\$ 45,118.75	\$ 4,512.00
4226A	TDM Verifier Trust 11Contract Certificates 9%	\$ 47,699.25	\$ 4,770.00
4229A	McGinn, Smith Transaction Funding Corp.	\$ 35,000.00	\$ 3,500.00
4230A	TDM Verifier Trust 08 Contract Certificate 36	\$ 60,000.00	\$ 6,000.00
4231A	TDM Verifier Trust 08RContract Certificate 9%	\$ 40,000.00	\$ 4,000.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4232A	TDMM Cable Jr. Trust 09 11%	\$ 5,000.00	\$ 500.00
4233A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 60,000.00	\$ 6,000.00
4234A	FAIN Secured Senior Subordinated Notes	\$ 60,000.00	\$ 6,000.00
4235A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 55,500.00	\$ 5,550.00
4236A	TAIN Secured Junior Notes Due 12/15/2009	\$ 10,000.00	\$ 1,000.00
4237A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/10	\$ 10,000.00	\$ 1,000.00
4241A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 30,000.00	\$ 3,000.00
4242A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 25,000.00	\$ 2,500.00
4243A	Firstline Trust 07 B Senior Contract Certificates 9.50% Due 10/01/11	\$ 20,691.95	\$ 2,069.00
4244A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4247A	Firstline Trust 07B Junior Contract Certificates 11% Due 10/01/12	\$ 15,871.38	\$ 1,587.00
4248A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 10/01/11	\$ 8,276.78	\$ 828.00
4249A	McGinn, Smith Firstline Funding, LLC	\$ 4,500.00	\$ 450.00
4250A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 23,125.00	\$ 2,313.00
4251A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 17,000.00	\$ 1,700.00
4252A	TDM Verifier Trust 07 9% 24 Month Contract Certificates	\$ 20,000.00	\$ 2,000.00
4255A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 40,000.00	\$ 4,000.00
4256A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 60,000.00	\$ 6,000.00
4257A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$350,000.00	\$35,000.00
4258A	TDM Verifier Trust 07R Contract Certificates	\$ 10,000.00	\$ 1,000.00
4259A	TDMM Benchmark Trust 09 08%	\$ 10,000.00	\$ 1,000.00
4260A	TAIN Secured Junior Notes Due 12/15/2009	\$ 7,000.00	\$ 700.00
4261A	TAIN Secured Junior Notes Due 12/15/2009	\$ 40,000.00	\$ 4,000.00
4262A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 40,000.00	\$ 4,000.00
4263A	TDM Verifier Trust 08 Contract Certificate 36	\$ 50,000.00	\$ 5,000.00
4264A	TDM Verifier Trust 09 10% Contract Certificates Due 12/31/11	\$ 18,047.50	\$ 1,805.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4265A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 70,000.00	\$ 7,000.00
4266A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 50,000.00	\$ 5,000.00
4267A	TAIN Secured Junior Notes Due 12/15/2009	\$100,000.00	\$10,000.00
4268A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$323,750.00	\$32,375.00
4269A	TDM Verifier Trust 07RContract Certificates	\$ 20,000.00	\$ 2,000.00
4270A	TDM Verifier Trust 07RContract Certificates	\$ 40,000.00	\$ 4,000.00
4271A	TDM Verifier Trust 08 Contract Certificate 36	\$100,000.00	\$10,000.00
4272A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$277,500.00	\$27,750.00
4273A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 75,000.00	\$ 7,500.00
4274A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$165,000.00	\$16,500.00
4275A	TDM Verifier Trust 08 Contract Certificate 36	\$250,000.00	\$25,000.00
4276A	TDMM Benchmark Trust 09 9%	\$ 25,000.00	\$ 2,500.00
4277A	TDMM Cable Jr Trust 09 11%	\$ 20,000.00	\$ 2,000.00
4278A	Seton Hall Mortgage Note Holders	\$ 8,630.83	\$ 863.00
4279A	Fortress Trust 08	\$ 19,911.10	\$ 1,991.00
4280A	TDMM Cable Sr, Trust 09 9%	\$ 15,586.52	\$ 1,559.00
4281A	TDMM Cable Jr. Trust 09 11%	\$ 75,000.00	\$ 7,500.00
4282A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 50,000.00	\$ 5,000.00
4283A	FEIN 10.25% Secured Junior Notes Due 01/20/2009	\$ 50,000.00	\$ 5,000.00
4284A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$100,000.00	\$10,000.00
4285A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$ 50,000.00	\$ 5,000.00
4286A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/12	\$ 19,839.22	\$ 1,984.00
4287A	TAIN Secured Junior Notes Due 12/15/2009	\$100,000.00	\$10,000.00
4288A	McGinn, Smith Firstline Funding, LLC	\$ 3,750.00	\$ 375.00
6233A	TAIN Secured Junior Notes Due 12/15/2009	\$100,000.00	\$10,000.00
4289A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$ 15,000.00	\$ 1,500.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4290A	TAIN Secured Junior Notes Due 12/15/2009	\$ 10,000.00	\$ 1,000.00
4291A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4643A	Integrated Excellence Sr. Trust 08	\$ 34,182.50	\$ 3,418.00
4644A	TDM Verifier Trust 08R Contract Certificate 9%	\$ 50,000.00	\$ 5,000.00
4305A	TDM Verifier Trust 07R Contract Certificates	\$ 10,000.00	\$ 1,000.00
4306A	TDMM Cable Sr. Trust 09 9%	\$ 7,793.26	\$ 779.00
4307A	TDM Verifier Trust 09 10% Contract Certificates Due 12/31/11	\$ 9,023.75	\$ 902.00
4308A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 25,000.00	\$ 2,500.00
4309A	FIIN 10.25% Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4310A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 25,000.00	\$ 2,500.00
4311A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4312A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4313A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/10	\$ 50,000.00	\$ 5,000.00
4314A	FAIN Secured Senior Notes	\$ 22,998.83	\$ 2,300.00
4315	Seton Hall Mortgage Note Holders	\$ 21,576.97	\$ 2,158.00
4316A	TDM Verifier Trust 08R Contract Certificate 9%	\$ 75,000.00	\$ 7,500.00
4317A	FAIN Secured Senior Notes	\$ 91,995.36	\$ 9,200.00
4318A	FIIN Secured Senior Notes	\$ 90,932.86	\$ 9,093.00
4319A	TAIN Secured Senior Notes	\$ 90,932.86	\$ 9,093.00
4320A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 40,000.00	\$ 4,000.00
4323A	Seton Hall Mortgage Note Holders	\$12,946.18	\$ 1,295.00
4338A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$100,000.00	\$10,000.00
4339A	TAIN Secured Junior Notes Due 12/15/2009	\$ 61,000.00	\$ 6,100.00
4341A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 15,000.00	\$ 1,500.00
4342A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 15,000.00	\$ 1,500.00
4343A	TAIN Secured Junior Notes Due 12/15/2009	\$ 35,000.00	\$ 3,500.00
4344A	Firstline Trust 07 9.25% Senior Contract Certificates Due 09/01/10	\$ 11,060.45	\$ 1,106.00
4345A	Firstline Trust 07B Junior Contract Certificates 11% Due 10/01/12	\$ 7,935.69	\$ 794.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4346A	Firstline Trust 07B Junior Contract Certificates 11% Due 10/01/12	\$ 19,839.22	\$ 1,984.00
4347A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 23,125.00	\$ 2,313.00
4348A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 23,125.00	\$ 2,313.00
4349A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$ 15,000.00	\$ 1,500.00
4350A	Seton Hall Mortgage Note Holders	\$ 4,315.39	\$ 432.00
4351A	Firstline Trust 07 11% Junior Contract Certificates Due 05/01/12	\$ 22,442.75	\$ 2,244.00
4352A	Firstline Trust 07B Junior Contract Certificates 11% Due 10/01/12	\$ 7,935.69	\$ 794.00
4353A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4354A	Seton Hall Mortgage Note Holders	\$ 8,630.83	\$ 863.00
4355A	TAIN Secured Junior Notes Due 12/15/2009	\$ 50,000.00	\$ 5,000.00
4356A	FAIN Secured Senior Subordinated Notes	\$ 50,000.00	\$ 5,000.00
4357A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/2010	\$ 30,000.00	\$ 3,000.00
4358A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 25,000.00	\$ 2,500.00
4359A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 09/01/2011	\$ 23,125.00	\$ 2,313.00
4364A	Firstline Trust 07 B Senior Contract Certificates 9.50% Due 10/01/2011	\$ 8,276.78	\$ 828.00
4365A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4366A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 25,000.00	\$ 2,500.00
4367A	TDM Verifier Trust 07RContract Certificates	\$ 25,000.00	\$ 2,500.00
4368A	FAIN Secured Senior Notes	\$ 22,998.83	\$ 2,300.00
4369A	FAIN Secured Senior Subordinated Notes	\$ 25,000.00	\$ 2,500.00
4370A	FAIN Secured Senior Subordinated Notes	\$ 30,000.00	\$ 3,000.00
4371A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/2010	\$ 10,000.00	\$ 1,000.00
4372A	TDM Verifier Trust 0910% Contract Certificates Due 12/31/2011	\$ 9,023.75	\$ 902.00
4373A	FAIN Secured Senior Subordinated Notes	\$ 20,000.00	\$ 2,000.00
4374A	TDM Cable Trust 06 10% Contract Certificates Due 11/15/2010	\$ 10,000.00	\$ 1,000.00
4375A	FAIN Secured Senior Subordinated Notes	\$ 20,000.00	\$ 2,000.00
4376A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 10,000.00	\$ 1,000.00
4377A	Integrated Excellence Sr. Trust 08	\$ 10,254.75	\$ 1,025.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4378A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$285,000.00	\$28,500.00
4379A	FAIN Secured Senior Notes	\$ 18,399.07	\$ 1,840.00
4380A	FAIN Secured Senior Notes	\$ 22,998.83	\$ 2,300.00
4381A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 15,000.00	\$ 1,500.00
4382A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 30,000.00	\$ 3,000.00
4383A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 40,000.00	\$ 4,000.00
4384A	FEIN 10.25% Secured Senior Notes Due 01/30/2009	\$ 15,000.00	\$ 1,500.00
4385A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 30,000.00	\$ 3,000.00
4386A	TAIN Secured Junior Notes Due 12/15/2009	\$ 70,000.00	\$ 7,000.00
4387A	TDM Cable Trust 06 9.25% 48 months Contract Certificates 11/15/10	\$ 10,000.00	\$ 1,000.00
4388A	TDM Luxury Cruise Trust 07 Contract Certificates 10% Due 9/1/11	\$ 9,250.00	\$ 925.00
4389A	TDMM Cable Sr. Trust 09 9%	\$ 54,552.82	\$ 5,455.00
4391A	TAIN Secured Junior Notes Due 12/15/2009	\$ 80,000.00	\$ 8,000.00
4393A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/2012	\$ 11,903.53	\$ 1,190.00
4394A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/2012	\$ 19,839.22	\$ 1,984.00
4395A	Firstline Trust 07 B Senior Contract Certificates 9.5% Due 10/01/2011	\$ 16,553.56	\$ 1,655.00
4396A	TDM Verifier Trust 0910% Contract Certificates Due 12/31/2011	\$ 13,535.63	\$ 1,354.00
4398A	TDM Verifier Trust 08RContract Certificate 9%	\$ 45,000.00	\$ 4,500.00
4399A	TDMM Cable Jr Trust 09 11%	\$ 50,000.00	\$ 5,000.00
4400A	TDMM Cable Sr Trust 09 9%	\$ 11,689.89	\$ 1,169.00
4405A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 20,000.00	\$ 2,000.00
4406A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 35,000.00	\$ 3,500.00
4407A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 35,000.00	\$ 3,500.00
4408A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 40,000.00	\$ 4,000.00
4409A	TAIN Secured Junior Notes Due 12/15/2009	\$100,000.00	\$10,000.00
4410A	Seton Hall Mortgage Note Holders	\$ 34,523.26	\$ 3,452.00
4411A	Seton Hall Mortgage Note Holders	\$ 17,261.59	\$ 1,726.00
4413A	TDMM Cable Jr Trust 09 11%	\$135,000.00	\$13,500.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4414A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 25,000.00	\$ 2,500.00
4415A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$ 25,000.00	\$ 2,500.00
4416A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4417A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$120,000.00	\$12,000.00
4418A	Firstline Trust 07 9.25% Senior Contract Certificates Due 09/01/2010	\$ 13,272.54	\$ 1,327.00
4419A	Firstline Trust 07 B Junior Contract Certificates 11% Due 10/01/2012	\$ 39,678.45	\$ 3,968.00
4420A	TDM Cable Trust 06 10% Contract Certificates Due 11/15/2010	\$ 25,000.00	\$ 2,500.00
4421A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/2010	\$ 25,000.00	\$ 2,500.00
4422A	McGinn, Smith Firstline Funding, LLC	\$ 10,000.00	\$ 1,000.00
4423A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 30,000.00	\$ 3,000.00
4424A	TAIN Secured Junior Notes Due 12/15/2009	\$ 50,000.00	\$ 5,000.00
4425A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$100,000.00	\$10,000.00
4426A	FAIN Secured Senior Subordinated Notes	\$ 15,000.00	\$ 1,500.00
4427A	FAIN Secured Senior Subordinated Notes	\$ 30,000.00	\$ 3,000.00
4428A	FAIN Secured Senior Subordinated Notes	\$ 50,000.00	\$ 5,000.00
4429A	FEIN Secured Senior Notes	\$183,990.72	\$18,399.00
4430A	FIIN Secured Senior Notes	\$ 81,839.57	\$ 8,184.00
4431A	FIIN Secured Senior Notes	\$213,692.22	\$21,369.00
4432A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 55,000.00	\$ 5,500.00
4433A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 10/01/11	\$ 33,107.12	\$ 3,311.00
4434A	Integrated Excellence Sr. Trust 08	\$ 15,382.13	\$ 1,538.00
4435A	FAIN Secured Senior Notes	\$ 41,397.91	\$ 4,140.00
4436A	TAIN Secured Senior Notes	\$422,837.79	\$42,284.00
4437A	FAIN Secured Senior Subordinated Notes	\$150,000.00	\$15,000.00
4438A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$400,000.00	\$40,000.00
4439A	FIIN Secured Senior Notes	\$156,404.52	\$15,640.00
4440A	FAIN Secured Senior Notes	\$ 91,995.36	\$ 9,200.00
4441A	FEIN Secured Senior Notes	\$ 91,995.36	\$ 9,200.00

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of Second Distribution</i>
4442A	FEIN Secured Senior Notes	\$183,990.72	\$18,399.00
4443A	TDMM Benchmark Trust 09 08%	\$ 50,000.00	\$ 5,000.00
4444A	TDMM Benchmark Trust 09 08%	\$ 50,000.00	\$ 5,000.00
4445A	FEIN 10.25% Se3cured Junior Notes Due 01/30/2009	\$ 55,500.00	\$ 5,550.00
4446A	FEIN Secured Senior Notes	\$ 27,598.61	\$ 2,760.00
4447A	Seton Hall Mortgage Note Holders	\$ 4,315.39	\$ 432.00
4448A	TDMM Cable Jr Trust 09 11%	\$100,000.00	\$10,000.00
4452A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 25,000.00	\$ 2,500.00
4453A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	\$ 2,500.00
4454A	TAIN Secured Junior Notes Due 12/15/2009	\$ 77,000.00	\$ 7,700.00
4455A	TDM Verifier Trust 07R Contract Certificates	\$ 10,000.00	\$ 1,000.00
4456A	TDM Verifier Trust 09 10% Contract Certificates Due 12/31/11	\$ 9,023.75	\$ 902.00
4457A	TDMM Cable Jr. Trust 09 11%	\$ 20,000.00	\$ 2,000.00
4458A	Integrated Excellence Sr Trust 08	\$ 17,091.25	\$ 1,709.00
4459A	TDM Verifier Trust 07R Contract Certificates	\$ 10,000.00	\$ 1,000.00
4460A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 45,000.00	\$ 4,500.00
4461A	TAIN Secured Junior Notes Due 12/15/2009	\$140,000.00	\$14,000.00
4462A	TAIN Secured Junior Notes Due 12/15/2009	\$ 35,000.00	\$ 3,500.00

Doc #9116324.2