

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

THOMAS E. PEREZ, SECRETARY OF : CIVIL ACTION
LABOR, UNITED STATES
DEPARTMENT OF LABOR

v.

JOHN J. KORESKO, V, et al. : NO. 09-988

**NOTICE OF PROPOSED METHODOLOGY
FOR DISTRIBUTION OF TRUST ASSETS**

READ THIS NOTICE CAREFULLY. YOUR LEGAL RIGHTS MAY BE AFFECTED

A Federal Court authorized this notice. This is not a solicitation from a lawyer.

On February 6, 2015, the United States District Court for the Eastern District of Pennsylvania entered a final judgment against Defendant John J. Koresko and several entities that he owned or controlled, including PennMont Benefit Services, Inc. The Court found that Defendant Koresko and others violated the Employee Retirement Income Security Act of 1974 (“ERISA”) in managing the Regional Employers Assurance Leagues Voluntary Employees’ Beneficiary Association (“REAL VEBA”) Trust and the Single Employer Welfare Benefit Plan (“SEWBP”) Trust (“the Trusts”). The Court removed Defendant Koresko as trustee and ordered that Defendant Koresko and others pay money in restitution to the Trusts. The Court took control of the assets in the Trusts.

This notice is directed to the sponsors of all employer-sponsored benefit plans that are found in the databases for the Trusts held by Koresko and related entities. All plans are listed in the Addendum to this Notice and classified as either open (Category A) or closed/terminated (Category B). Accordingly, your plan may have participated in the Trusts and/or may have assets held on its behalf in one of the Trusts. The Trusts may hold an insurance policy insuring the life of one or more of your plan’s participants.

The Trusts’ assets will be liquidated and its assets distributed to the plans. The Court is currently considering how to distribute the assets held by the Trusts. Because your plan may have chosen to participate in one of the Trusts, it may have a right to receive some of the Trusts’ assets. Plans classified as “open” (Category A) may be entitled to a distribution. Plans classified as “closed/terminated” (Category B) will not be entitled to any distribution.

The United States Department of Labor has proposed that the Court adopt a methodology for distributing the Trusts’ assets to participating employer plans. The Department of Labor proposes adopting a distribution method that has been presented by the Court-appointed forensic

accountant, Marcum LLP,¹ referred to as the “Unified Model,” which combines an accounting of each plan’s contributions to the Trusts in addition to the value of any insurance policy(ies) currently assigned to the plan. The Unified Model also credits back to the plan any improper fees or charges that Defendant Koresko took from the plan.

The Court will address the motion to adopt the Unified Model in two steps. First the court will address the methodology used in the Unified Model (including the inclusion and categorization of plans in the Trusts), and second the Court will address the specific calculations that apply to each plan to reach a distribution figure for that plan. Plan sponsors will have an opportunity to object at each stage, and must present their objections as instructed or waive any right to object. I have assigned Magistrate Judge Hey to oversee this process, with all final decisions made by me.

The Court has made available for your review a summary statement by Marcum explaining the Unified Model, including hypothetical examples of how the model works. You may review this summary through the Court’s website at: www.paed.uscourts.gov. From the home page, use the “Documents” tab to access the link for documents under “Perez v. Koresko.” Other documents posted on the website you may find helpful include the schedule for adopting a distribution methodology and for distribution, Judge McLaughlin’s February 6, 2015 opinion, the March 13, 2015 Judgment and Order, the Court of Appeals opinion affirming Judge McLaughlin’s opinion imposing liability on Koresko for breach of fiduciary duty, and the orders authorizing the retention of the trustee, forensic accountant, and administrator. Additional orders will be posted as this matter proceeds.

In the first stage of this process the Court will adopt a methodology for distribution. Judge Hey will hold a hearing on **December 12, 2016**, at 10:00 a.m., at the James A. Byrne U.S. Courthouse, 601 Market Street, Philadelphia, PA, 19106. The courtroom will be listed on the court’s website. Representatives of the Department of Labor and Marcum will be present to answer questions from plan sponsors about the proposed Unified Model.² Any plan sponsor wishing to make an objection to the Court’s adoption of the Unified Model must appear at this hearing. **Be advised that all persons seeking entrance to the Courthouse must present a government-issued photographic identification document.**

Any plan sponsor wishing to object to the proposed Unified Model for distribution of Trust assets must submit their objection in writing no later than January 3, 2017. Additionally, any plan sponsor wishing to object to the inclusion in the Trusts of any plan listed in the attached Addendum or a plan’s classification as “open” or “closed /terminated” must do so in writing by the same deadline. Any objection received after that date will only be accepted if the postmark

¹The Court appointed Smart Devine as the forensic accountant. Shortly after the appointment, Smart Devine merged with Marcum, LLP and the resultant firm is known as Marcum, LLP (“Marcum”).

²Objections regarding distribution amounts and the retention/purchase of insurance policies will not be accepted during the first stage of the distribution process. The December 12, 2016 hearing is dedicated to an explanation of the distribution model and how Marcum developed the distribution model.

shows a mailing date on or before January 3. All written objections must be addressed and sent by United States mail to:

Clerk's Office – United States District Court
James A. Byrne U.S. Courthouse
601 Market Street
Philadelphia, PA 19106
Attn: Koresko Plan Sponsors

The Department of Labor will be given an opportunity to respond to any objections submitted by plan sponsors, after which Judge Hey will issue a written Report and Recommendation on the objections. Plan sponsors who object to Judge Hey's Report and Recommendation must provide written objection to Judge Beetlestone. Details for submitting such objections will be set forth in Judge Hey's ruling, which will be sent to you and posted on the Court's website referenced above and which you must follow to present your plan's objection to Judge Beetlestone. Judge Beetlestone will then make a determination on adoption of a distribution methodology.

After Judge Beetlestone approves a methodology for distribution of the assets of the Trusts, the Court will begin the second stage of the process by addressing the specific calculations applicable to each plan. Marcum will calculate the amount owed to each plan according to the approved distribution methodology. All plan sponsors will be sent a second notice containing the calculations specific to that plan, which will include details of all monies that were paid in and out of the Trusts on behalf of that plan, any fees or loans that were taken in connection with policies in the plan, the value of any policies held by the Trusts in connection with the plan, and a final calculation of the amount due to the plan.³ **Be advised that the assets in the Trust are not expected to meet all liabilities to the plans, and the actual pay-out figures are therefore expected to be less than the calculation of amounts due.** The final distribution will be based upon a percentage of each plan's proportional interest in the Trusts in light of the plan-specific calculations and monies available in the Trusts.

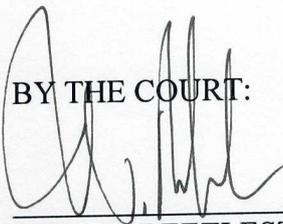
The Court will adopt a similar hearing and objection process which will be set forth in the second notice and which must be followed by all plans wishing to object to the calculations applicable to their plans. Also, any plan wishing to purchase a Trust-held insurance policy will be instructed on how to inform the court of that intention. The plan's interest in the Trusts' assets may be used for such purchase, but may fall short of the value of the policy.

The plans will be given an opportunity to object and present evidence of any error in the calculations/payments/loans at a hearing before Judge Hey. Judge Hey will issue a Report and Recommendation addressing any objections to the plan-specific calculations and plan sponsors who object to the Report and Recommendation will be instructed how to present those objections. Judge Beetlestone will issue a final decision on the plan-specific objections, after which the court will begin the liquidation of the Trusts' assets by allowing the plans to purchase

³Because the values of the Trusts' assets fluctuate on a daily basis, the exact distribution amount will not be determined until all the insurance policies have been purchased by the plans or liquidated.

their policies. Thereafter, any remaining policies will be liquidated and the remaining assets distributed.

Any future communication directed to plan sponsors will be sent to you at the same address used for this notice. You may make corrections to this address or provide an email address by notifying the Clerk's Office in writing at the address above. If you choose to be contacted by email, all future communications will be by email only. If a plan sponsor retains counsel to represent your plan in this matter, counsel may provide contact information to the Clerk's Office at the same address.

BY THE COURT:


WENDY BEETLESTONE, U.S.D.J.

US Department of Labor v. John J. Koresko et al.
Marcum's Accounting and Proposed Unified Model for Equitable Distribution
Exhibit A - List of Plan Sponsors - Open or Closed/Terminated

Name	Employer ID	Status
2001 CAPITAL CORPORATION	825	Closed / Terminated
2001 ENTERPRISES MANAGEMENT CORP.	630	Closed / Terminated
2-H ENTERPRISES, INC.	489	Closed / Terminated
8103 INC.	2015	Open
AAA BOOKKEEPING & TAX, INC.	588	Closed / Terminated
AAF MANAGEMENT GROUP, INC.	221	Open
AAJ ASSOCIATE, INC	178	Open
ABNER CREEK FAMILY MEDICINE, INC.	447	Closed / Terminated
ACCESS COMMUNICATIONS, INC.	4	Closed / Terminated
ACT MANAGEMENT CO.	694	Open
ACTION COMPONENTS	330	Closed / Terminated
ACTIVE FIRE SPRINKLER CORPORATION	14	Closed / Terminated
ADAMS, INC.	1141	Closed / Terminated
ADVANCED DENTAL CONSULTING, INC.	1628	Open
ADVANCED PLASTIC SYSTEM, INC.	331	Closed / Terminated
AERO-MED. LTD.	130	Closed / Terminated
AFFORDABLE LUXURY HOMES, INC.	506	Closed / Terminated
ALAN H MACHT, PA	1810	Closed / Terminated
ALEXANDER MANAGEMENT, INC.	194	Closed / Terminated
ALLAMO VENTURES, INC.	535	Open
ALLEN PARK AGENCY, INC.	332	Closed / Terminated
ALLEN'S TELEPHONE AND TV SERVICE, INC.	5	Closed / Terminated
ALLERGY & ASTHMA CONSULTANTS, P.C.	104	Closed / Terminated
ALTERED IMAGE	222	Closed / Terminated
ALTISSIMUS, INC.	287	Closed / Terminated
AMARO MANAGEMENT CORP.	354	Open
AMBIENCE LANDSCAPE CORPORATION	611	Closed / Terminated
AMERICAN PACKAGING GROUP, INC.	1728	Closed / Terminated
ANDERS MANAGEMENT GROUP	720	Closed / Terminated
ANDREW M KING, MD, PC	1813	Closed / Terminated
ANGELA LEUNG, DDS, P.C.	219	Open
ANNETTE E. MERLINO, DMD, INC.	297	Open
ANTHEM MEDICAL MANAGEMENT	365	Open
APPLIANCE PARTS DISTRIBUTORS, INC.	6	Closed / Terminated
ARCH DENTAL ASSOCIATES, P.C.	719	Open
ARIZONA OTOLARYNGOLOGY CENTER, P.C.	703	Closed / Terminated
ASCENT RESOURCES CORPORATION	669	Closed / Terminated
A-TECH CONCRETE CO.	171	Open
ATLANTIC BODY SHOP, INC.	114	Closed / Terminated
AUGUSTINE B JIMENEZ,, III, P.C.	412	Closed / Terminated
AZTEC STEEL, INC.	654	Closed / Terminated
'B' THE BEST, INC.	2168	Open

B&L SHEET METAL & ROOFING, INC.	177	Closed / Terminated
B2, INC.	371	Closed / Terminated
BACK & NECK REHAB CENTER, P.C.	728	Open
BAISCH-HARRIS ENTERPRISES, LTD.	345	Closed / Terminated
BAKER MANAGEMENT COMPANY	236	Closed / Terminated
BANCKER CONSTRUCTION CORP	500	Closed / Terminated
BARRY DIAMOND, P.A.	47	Closed / Terminated
BASELINE HOLDINGS, INC.	670	Open
BAXTER MANAGEMENT CO., INC.	1378	Open
BBD CARR, INC.	709	Closed / Terminated
BEN FRANKLIN MANAGEMENT, INC.	348	Closed / Terminated
BEN-LIN ASSOCIATES, LTD.	118	Open
BETH BLANTON ENTERPRISES, INC.	403	Closed / Terminated
BETTY J. McMULLEN, INC.	798	Closed / Terminated
BJH MANAGEMENT CORPORATION	87	Closed / Terminated
BLUE MOON DESIGN & DISPLAY, LTD	157	Closed / Terminated
BOGATAY CONSTRUCTION, INC.	202	Open
BOYLE ENTERPRISES, INC	238	Closed / Terminated
BRADFORD CONSTRUCTION, INC.	684	Closed / Terminated
BRADLEY J. BROWN, D.D.S.	3	Open
BRIARPATCH, INC.	160	Open
BRIGHAM CITY ARTHRITIS CLINIC P.C.	723	Open
BRIGMAN INVESTMENTS, L.L.C.	999	Open
BRITE MANAGEMENT, INC.	2041	Open
BROWN & LUKE CONTRACTING, INC.	52	Closed / Terminated
BRYN MAWR UROLOGY ASSOCIATES	1802	Closed / Terminated
BSP SOLUTIONS, INC.	592	Open
BTB NEWMAN ENTERPRISES, INC.	697	Closed / Terminated
BUCKNER CRANE & RIGGING, INC.	208	Closed / Terminated
BUGGIE VENTURES, INC.	179	Closed / Terminated
BUSINESS VENTURES UNLIMITED	1083	Closed / Terminated
C&J WHOLESALE FLORAL SERVICES, LTD.	1236	Open
C&LF MANAGEMENT, INC	1002	Open
C. ANDREW CHILDERS, P.C.	443	Open
CAIRN MANAGEMENT CORPORATION	131	Closed / Terminated
CAPITAL ALLIANCE	153	Closed / Terminated
CAPITAL MESSENGERS, INC.	10	Closed / Terminated
CARDINAL ANESTHESIA & PAIN MANAGEMENT, PA	241	Closed / Terminated
CARLISLE INSURANCE AGENCY, INC	235	Closed / Terminated
CAROLINA FLOORING AND CARPETS, INC.	583	Closed / Terminated
CARSON'S STEAK WAREHOUSE AND SALOON, INC.	708	Open
CARTER ELECTRIC MANAGEMENT COMPANY, INC.	307	Open
CASTE AREA CHIROPRACTIC, INC.	605	Closed / Terminated
CAVALIERE PROFESSIONAL, P.C.	552	Open
CAW IMAGING, PC	240	Closed / Terminated
CEDAR OBSTETRICS & GYNECOLOGICAL ASSOCIATES, P.C.	74	Open
CENTRAL GEORGIA CARDIOCARE, P.C.	687	Open
CENTRAL GEORGIA CARDIOLOGY MANAGEMENT, P.C.	491	Open
CENTRAL GEORGIA CARDIOLOGY, LLC	685	Closed / Terminated

CENTRAL GEORGIA HEART INSTITUTE, LLC	2195	Closed / Terminated
CETYLITE INDUSTRIES, INC.	11	Open
CEVENE CARE CLINIC	446	Closed / Terminated
CHARLES J. MEAKIN, INC.	622	Closed / Terminated
CHARLES PARSONS & ASSOCIATES, CHTD.	137	Open
CHICAGO ENERGY EXCHANGE of CHICAGO, INC.	182	Closed / Terminated
CHILDREN'S NEUROSURGICAL ASSOCIATES, INC.	2082	Open
CHIN MANAGEMENT, INC	243	Closed / Terminated
CHRISTOPHER LYDEN, D.C., P.C.	60	Closed / Terminated
CIRCLE CITY HEAT TREATING, INC.	134	Closed / Terminated
CLASSIC DESIGN, INCORPORATED	310	Closed / Terminated
CLEBURNE MEDICAL CLINIC	481	Open
COAST TO COAST COMPUTER PRODUCTS, INC.	1969	Open
COLDWATER MANAGEMENT CO., INC.	356	Closed / Terminated
COLLINS MANAGEMENT, INC.	1493	Open
COLUMBIA DATA PRODUCTS, INC.	415	Open
COMFORT ENGINEERS, INC.	99	Closed / Terminated
COMMERCIAL MASONRY CORP	518	Open
COMPLETE MEDICAL CARE SERVICE OF NY, P.C.	696	Open
COMPOSITE RESOURCES, INC	244	Closed / Terminated
COMPU-SITE TECHNOLOGIES, INC.	502	Closed / Terminated
CONCRETE STRUCTURES, INC.	97	Open
CONSTRUCTION MARKETING SERVICES	55	Closed / Terminated
CONSUMER TREND	681	Closed / Terminated
COOK MANAGEMENT, INC.	288	Closed / Terminated
COOLIDGE MANAGEMENT CORP.	405	Open
CORE GENERAL CONTRACTING, INC.	510	Open
CORNERSTONE MASONRY, INC.	349	Closed / Terminated
COUNTRYSIDE BUILDERS, LLC	1996	Open
COVERT MANAGEMENT, INC.	1327	Open
CRANDALL INVESTMENTS, INC	1461	Open
CRIMSON CARDINAL, INC.	1717	Closed / Terminated
CROWN MECHANICAL, INC.	710	Closed / Terminated
CSI MANAGEMENT COMPANY, INC.	1248	Closed / Terminated
CUOMO CONSTRUCTION CO, INC	247	Closed / Terminated
CYCLONAIRE CORP	810	Closed / Terminated
D&V INVESTMENTS, INC.	209	Closed / Terminated
D.M. RECORDS, INC.	12	Closed / Terminated
DAN HO PROFESSIONAL CHIROPRACTIC CORP.	1652	Closed / Terminated
DAN MADISON & CO., INC.	772	Closed / Terminated
DANIEL R. FAGAN and ASSOCIATES, P.C.	338	Open
DANSKO, INC.	136	Closed / Terminated
DATALINK ELECTRONICS, INC.	401	Open
DAVID C. SPOKANE ORTHODONTIC ASSOC., P.C.	139	Open
DAVID P. NOVAK, CHARTERED	31	Open
DAYTON PENN ASSOCIATES, INC.	15	Closed / Terminated
DECOR COORDINATES, INC.	16	Closed / Terminated
DEL NORTE HOMECARE, INC.	527	Closed / Terminated
DELAWARE COUNTY UROLOGICAL ASSOCIATES, LTD.	135	Open

DELCHESTER PROFESSIONAL SERVICES	2126	Open
DENCOM SERVICES, INC	1821	Closed / Terminated
DESIGNS by LINDA Z.	17	Closed / Terminated
DEVICE ENGINEERING INCORPORATED	623	Closed / Terminated
DICK'S DOUBLE D, INC.	291	Open
DIMA, INC.	205	Closed / Terminated
DIMENSIONS ARCHITECTS INTERNATIONAL	543	Closed / Terminated
DIRECT DIGITAL CONTROL SYSTEMS, INC.	954	Closed / Terminated
DK MERK CONSTRUCTION, CO.	161	Open
DMK MARKETING	344	Closed / Terminated
DOLPHINS FREE	811	Closed / Terminated
DOMENIC M. CASTELLANO, D.D.S., P.A.	128	Closed / Terminated
DOROTHY P. ELKNER, INC.	155	Closed / Terminated
DOUBLE EAGLE NUTRITION, INC.	211	Closed / Terminated
DOW MANAGEMENT CORPORATION	1649	Closed / Terminated
DR. ERIC KATZ, P.C.	116	Open
DR. KEVIN KELLY, M.D., P.C.	548	Closed / Terminated
DR. PHILIP BALDEO, MEDICAL SERVICES, P.C.	106	Closed / Terminated
DR. SAMUEL M. SEPUYA MD	599	Closed / Terminated
DUKE'S LANDSCAPE MANAGEMENT, INC.	18	Closed / Terminated
DVB MANAGEMENT, INC.	680	Open
DYNAMIC MANAGEMENT GROUP, INC.	705	Open
DYNOMARK, INC.	88	Closed / Terminated
E. ROBERT FUSSELL	89	Closed / Terminated
EAGLE MANAGED SUBCONTRACTORS	534	Closed / Terminated
EARTH SHELTER DEVELOPERS, A CALIFORNIA CORPORATION	1041	Open
EAST COAST TRANSPORT, INC.	197	Closed / Terminated
EBJ MANAGEMENT, INC.	664	Closed / Terminated
ED LLOYD, PA	666	Closed / Terminated
EISLER NURSERIES, INC.	170	Open
ELAM ENTERPRISES, INC.	771	Open
ELDERCARE HOME PHARMACY, LLC	1250	Open
ELLERTSON FAMILY, INC.	522	Open
ELLIS LANDSCAPE, INC.	105	Closed / Terminated
ELM STREET GROUP INC.	722	Closed / Terminated
EMA, INC.	175	Closed / Terminated
EMERGENCY CARE PHYSICIAN SERVICES, LTD	413	Open
EMERGENCY MEDICINE RESOURCES	311	Open
EMN PARADOX, INC.	251	Open
EMSCO SCIENTIFIC ENTERPRISES	1807	Closed / Terminated
ENERGY ALTERNATIVES STUDIES, INC.	180	Open
ENGINEERED SYSTEMS & PRODUCTS	581	Open
ENGINEERING MANUFACTURING SERVICES CO	977	Open
ENRICO F. VERRICO	93	Closed / Terminated
ENSCI, INC.	653	Open
ENT & FACIAL PLASTIC SURGERY	2116	Closed / Terminated
ERA TREND SETTER REALTY, INC.	19	Closed / Terminated
ESEEN, INC.	648	Closed / Terminated
EUROHOMES, INC.	53	Closed / Terminated

EVERYTHING FOR LOVE.COM, INC.	1027	Open
EXCELERATED MANAGEMENT, INC	253	Closed / Terminated
FAIRSHARE, INC.	20	Closed / Terminated
FICO MEDICAL, INC.	542	Closed / Terminated
FIRST STREET GRILLE MANAGEMENT CO., INC.	573	Closed / Terminated
FLAGSHIP DEVELOPMENT - WEST FLORIDA, LLC	2156	Open
FLAGSHIP MANAGEMENT, LLC	1851	Closed / Terminated
FLEMING CONSULTING, INC.	397	Open
FLINT COMMERCIAL BUILDERS, INC.	609	Closed / Terminated
FLORIDA SUPER SITE	716	Closed / Terminated
FOOT & LEG CENTERS OF GA, PC	733	Closed / Terminated
FREMONT MILLWORK CO.	164	Closed / Terminated
FROG POND TURF MANAGEMENT, INC.	314	Closed / Terminated
G & R ENTERPRISES, INC.	904	Closed / Terminated
GAIL F. SCHWARTZ, M.D., P.A.	166	Open
GARY L. MURRAY, M.D., P.C.	1747	Closed / Terminated
GASPARI NUTRITION, INC.	1973	Open
GEORGE G. WOOTEN, JR., MGT CO., INC.	322	Closed / Terminated
GEORGE R. BREZINA, Jr., P.A.	129	Closed / Terminated
GEORGIA CARDIOLOGY CENTER, LLC	2180	Closed / Terminated
GEORGIA DERMASURGERY CENTERS, INC.	200	Open
GERALD G. ANGERMEIER, P.C.	234	Closed / Terminated
GLEASON MANAGEMENT CO., INC.	1098	Open
GM KUHLMAN, INC.	704	Closed / Terminated
GOLD & VILIM	48	Closed / Terminated
GP CONSTRUCTION SERVICES	549	Open
GRACE P. WALDROP CONSULTING, INC.	781	Open
GRAHAM-MALONE, INC.	2282	Open
GRIFFIN LAND SURVEYING CO., INC	263	Closed / Terminated
H & H LEASING, INC.	292	Closed / Terminated
HADDON ORTHODONTICS, P.C.	57	Open
HANK BAILEY FINANCIAL SERVICES, INC.	804	Closed / Terminated
HARRELL-FISH, INC.	21	Closed / Terminated
HARRY H. MONOKIAN, D.M.D., P.A.	81	Open
HARVEY A. KALAN, M.D., INC.	2001	Open
HARVEY PASSES, DDS, P.C.	174	Closed / Terminated
HAZLET PHARMACY	80	Open
HB INTERNATIONAL GROUP, INC	2162	Open
HEALTHKRAFT	22	Closed / Terminated
HEART TREASURES, INC.	944	Open
HENRY NORRIS & ASSOCIATES, INC	270	Closed / Terminated
HILLS FAMILY CHIROPRACTIC OFFICES, P.C.	590	Closed / Terminated
HiLOW CORPORATION	212	Closed / Terminated
HORIZON TILE & CARPET, INC.	158	Closed / Terminated
HORN ELECTRIC	24	Closed / Terminated
HOWARD GREILS, M.D., INC.	169	Open
HUDSON PHARMATECH, INC.	75	Closed / Terminated
HYANNIS MARINA, INC.	199	Closed / Terminated
ICCO MANAGEMENT CORPORATION	350	Closed / Terminated

IMAGING CONSULTANTS, INC.	186	Open
INDERJIT SINGH, M.D., P.C.	228	Closed / Terminated
INDU GARG, INC.	1519	Closed / Terminated
INNOVATIVE CARE MANAGEMENT, INC.	260	Closed / Terminated
INNOVATIVE DESIGN, INC.	127	Open
INTERNATIONAL INSTITUTE of TRADING MASTERY, INC.	210	Closed / Terminated
INTERNATIONAL SEAL & PACKAGING COMPANY, INC	1800	Closed / Terminated
INTERNATIONAL TRAVEL CONSULTANTS, INC	261	Closed / Terminated
IQ SYSTEMS, INC.	360	Closed / Terminated
J. BLAKSLEE INTERNATIONAL	146	Closed / Terminated
J. RICHARD COX, ATTORNEY at LAW, P.C.	644	Closed / Terminated
J.M. HILL & ASSOCIATES, INC.	23	Closed / Terminated
J.R. COMPUTECH, INC.	351	Open
JACOLE MANAGEMENT, INC.	657	Closed / Terminated
JAGJIT SINGH, M.D., INC.	361	Open
JALOUDI & LEE, P.C.	359	Closed / Terminated
JAMES BARRIE PUBLISHING, INC.	7	Open
JAMES M. LaROSE, D.O.& ASSOCIATES	66	Open
JAY STEER, CPA	1432	Open
JB ROOF & ASSOCIATES, INC.	125	Closed / Terminated
JEFF BROWN ENTERPRISES, INC.	198	Closed / Terminated
JEFFREY L. LIPKOWITZ, M.D., P.A.	83	Closed / Terminated
JEN MANAGEMENT, INC.	658	Closed / Terminated
JEROME CARUSO DESIGN INTERNATIONAL, INC.	363	Closed / Terminated
JES REALTY ASSOCIATES, LLC	2218	Open
JKH MANAGEMENT, INC.	662	Closed / Terminated
JLI MANAGEMENT CO.	921	Closed / Terminated
JLNC, INC.	402	Closed / Terminated
JMS MANAGEMENT, INC.	1063	Open
JOE MATTHEWS, ANESTHESIOLOGIST, MD., PC	262	Closed / Terminated
JOE RIZZI & SONS CONSTRUCTION, INC.	188	Closed / Terminated
JOHN B. McKINNON, III, P.C.	852	Open
JOHN LeDONNE, M.D.	70	Closed / Terminated
JOHN M. BOURLON, P.A., INC.	68	Closed / Terminated
JOHN M. PORTER, D.D.S., INC.	1051	Closed / Terminated
JOHN ROLAND ENTERPRISES, INC.	1416	Open
JOHN SHARRATT ASSOCIATES, INC.	558	Open
JOHNSON CITY HEALTH & FITNESS CENTER, INC.	529	Open
JOSE AUN, M.D., P.A.	340	Closed / Terminated
JOSE CRESPO, M.D., P.A.	227	Closed / Terminated
JOSEPH P IARIA REAL ESTATE	1689	Closed / Terminated
JOYCE & ASSOCIATES CONSTRUCTION, INC.	346	Closed / Terminated
K & G MANAGEMENT, INC.	629	Closed / Terminated
KAPLAN & TYSON, LLC	715	Closed / Terminated
KBL MANAGEMENT, INC.	979	Closed / Terminated
KENNETH B. LEWIS, D.D.S., P.A.	1418	Closed / Terminated
KENNETH FOWLER DRYWALL, INC.	505	Closed / Terminated
KERRY INVESTMENTS, LLC	159	Open
KIN W. LUI, M.D.	101	Closed / Terminated

KINETIC SALES, INC.	25	Closed / Terminated
KLINE, SCOTT, VISCO COMMERCIAL REAL ESTATE, INC.	201	Closed / Terminated
KMR REHABILITATION CONSULTANTS, INC.	117	Closed / Terminated
KP BUILDERS, INC.	726	Open
KRENGEL PAINTING, LP.	561	Open
KRISHNAN S. KUMAR, M.D., P.C.	293	Closed / Terminated
KUSHCO FLORIST, INC.	63	Closed / Terminated
L. T. MANAGEMENT, INC	2014	Open
L.A. DOWNEY & SON, INC.	65	Closed / Terminated
L.T. DESIGNS, Inc.	90	Open
LAFAYETTE CANCER CARE, PC	264	Closed / Terminated
LAFAYETTE COMPASS, INC.	661	Open
LANDAIR WIRELESS, LTD (A)	2385	Open
LANDAIR WIRELESS, LTD (B)	2386	Open
LANDAIR WIRELESS, LTD (-C)	2387	Open
LAW OFFICES OF DUANE KUMAGAI, P.C.	442	Open
LAW OFFICES OF EUGENE L. WEISBEIN	50	Closed / Terminated
LAW OFFICES OF GREGORY P. CHOCKLETT, J.D.	45	Closed / Terminated
LAW OFFICES OF MICHAEL W. LUCANSKY, P.A.	1075	Open
LAW OFFICES OF RICHARD RUEDA, P.C.	49	Open
LAWRENCE J. EISENBERG	250	Closed / Terminated
LAWRENCE ORTHOPAEDICS	8	Closed / Terminated
LEON BROTHERS FARM	9	Closed / Terminated
LEYDECKER, P.C.	813	Closed / Terminated
LGS SPECIALTY SALES, LTD	107	Open
LINKER MARKETING COMPANY, INC	265	Closed / Terminated
LITTLE JOES d/b/a EDISON MOTORS	162	Closed / Terminated
LKJ ENTERPRISES, INC. d/b/a LARRY JOHNSON INSURANCE	13	Closed / Terminated
LM FINANCIAL GROUP, INC.	61	Closed / Terminated
LYLE J. MICHELI, M.D., P.C.	167	Open
M & D OF ROEBUCK, INC	594	Open
M. & E. ZENNI, INC.	115	Open
M.A.L. ENTERPRISES, INC.	143	Closed / Terminated
M.J. HOAG CONTRACTING, INC.	168	Open
MAKASU, INC.	195	Open
MANAGEMENT RECRUITERS OF MELBOURNE, INC.	154	Closed / Terminated
MANCHESTER PARTNERS, LTD.	108	Closed / Terminated
MANELLNIC, INC.	1948	Open
MANZELLA FAMILY HEALTHCARE	2182	Closed / Terminated
MARIO MAGCALAS, M.D., P.A.	1188	Open
MARK J. PAGET, INC.	467	Closed / Terminated
MARKETING SYSTEMS GROUP, INC.	400	Open
MARTIN WIER, INC.	303	Closed / Terminated
MARY ELLEN REDING, DDS, PC	223	Closed / Terminated
MARY-THERESA POPA, P.C.	718	Closed / Terminated
MASCO CONSTRUCTION CO., INC.	183	Closed / Terminated
MASTED CORPORATION	26	Closed / Terminated
MAX I. LILLING, M.D., P.C.	59	Closed / Terminated
MB TEXTILE CONSULTANTS, INC.	486	Open

MBA MANAGEMENT COMPANY, INC.	902	Closed / Terminated
MBT MANAGEMENT, INC.	357	Open
McCARTHY MANAGEMENT SERVICES	27	Open
McREG INDUSTRIES, INC.	67	Closed / Terminated
MED GROUP MEDICAL SUPPLIES, INC.	77	Closed / Terminated
MED-PAT, INC.	2501	Closed / Terminated
MEGACO, INC.	295	Closed / Terminated
MEHUL AUTO, INC.	298	Open
MEL STEWART HOMES, INC.	206	Closed / Terminated
MERITT DIVERSIFIED ENTERPRISES, INC.	1208	Open
METROPOLITAN ENT, PC	873	Open
MICHAEL & CO. INTERIORS	962	Closed / Terminated
MICHAEL O'BRIEN, D.M.D., P.C.	204	Open
MICHAEL P. HALPIN, M.D.	191	Open
MICHAEL PETTY MANAGEMENT COMPANY, INC.	714	Closed / Terminated
MICHAEL SALLEN, D.O., P.A.	92	Closed / Terminated
MIDA, INC.	147	Open
MIDWAY ADJUSTING, INC.	608	Open
MIKE SILL AGENCY, INC.	762	Closed / Terminated
MILES V. SCHMIDT & ASSOC., INC.	721	Closed / Terminated
MING COURT MANAGEMENT, INC.	28	Open
MINI PRECISION DEVICES, CO., INC.	29	Open
MISTRAL MANAGEMENT CO., INC.	439	Closed / Terminated
MKBS MANAGEMENT CORPORATION	1991	Open
MOJOE'S, INC.	30	Closed / Terminated
MONTWOOD FAMILY MEDICAL CENTER	224	Open
MORAN INDUSTRIES, INC.	1244	Open
MORGEN & OSWOOD CONSTRUCTION, CO., INC.	176	Open
MOUNTAIN WEST HELICOPTERS, L.L.C.	1251	Closed / Terminated
NAUTICAL MARINE, INC.	347	Open
NEIL W. McALLISTER, O.D., P.C.	1243	Closed / Terminated
NETWORK OUTFITTERS	550	Closed / Terminated
NEW ENGLAND FINISH SYSTEMS, INC	267	Closed / Terminated
NEW VIEW GIFTS & ACCESSORIES LTD.	572	Closed / Terminated
NEW-BIO, INC.	877	Closed / Terminated
NEWELL BROTHERS CONSTRUCTION CO., INC.	428	Open
NEWMAN & MCINTOSH	269	Closed / Terminated
NICULAE CIOBANU PHYSICIAN, P.C.	103	Closed / Terminated
O. FAYRELL FURR, JR., P.A.	1216	Closed / Terminated
OAKPOINT MANAGEMENT CORP.	215	Closed / Terminated
OCH CONSULTING LLC	2395	Open
OGRE HOLDINGS, INC.	2083	Open
OLOUAKAN COMLUCT, INC.	353	Open
OLYMPIC HORTICULTURAL PRODUCTS	32	Closed / Terminated
OMNI MANAGEMENT AND CONSULTANTS UNLIMITED, INC.	800	Closed / Terminated
ORANGE PARK CHIROPRACTIC CENTER, P.A.	842	Closed / Terminated
OXFORD CIRCLE FAMILY MEDICINE	91	Closed / Terminated
P. D. PATEL, MD, P.S.C.	647	Closed / Terminated
P.C. DELTA CORPORATION	33	Closed / Terminated

P.J. REDDY, M.D., P.A.	120	Open
PACE KING CORPORATION	193	Closed / Terminated
PAMELA K. ERDMAN, M.D., INC	252	Open
PARESH SHAH, MD, PA	693	Open
PARKER'S DRIVE IN, INC.	352	Closed / Terminated
PATHAMERICA RESOURCE, INC.	113	Open
PAUL J. CORRADO, JR., D.D.S.	82	Closed / Terminated
PAYNE FAMILY INVESTMENTS, INC.	213	Closed / Terminated
PCR, Inc.	727	Closed / Terminated
PENGUIN GALLERY OF NH	2411	Open
PERFUME CENTER of AMERICA	64	Open
PERRY REDING, M.D., P.A.	225	Open
PETER VARTABEDIAN INC.	282	Closed / Terminated
PETER W MORAN PHD PC	2394	Open
PEVETO COMPANIES, LTD	1576	Open
PHOENIX CONTRACTORS, INC.	315	Open
PINEVILLE CHIROPRACTIC, P.A.	362	Closed / Terminated
PINTO KOFF SALES & MARKETING ASSOCIATES, INC.	34	Closed / Terminated
PJP MANAGEMENT CO., INC.	1281	Closed / Terminated
PLATFORM SERVICES, INC	271	Closed / Terminated
POLARIS SALES CO., INC.	35	Closed / Terminated
POWERCOM ELECTRICAL SERVICES, INC	406	Open
PPRVS, LLC	459	Open
PRISM PUBLISHING, INC.	142	Closed / Terminated
PROFESSIONAL MARKETING SYSTEMS	272	Closed / Terminated
PROGRESSIVE DOOR CORP.	184	Open
PROGRESSIVE MOTION, INC.	994	Closed / Terminated
PROSLINK, INC.	110	Closed / Terminated
PSYCHIATRY ASSOCIATES of CHERRY HILL, P.A.	76	Open
PTL TEST EQUIPMENT, INC.	655	Open
R & D ENTERPRISES, INC.	490	Closed / Terminated
R M SALES, INC	1811	Closed / Terminated
R.A. GROVENSTEIN, D.C., P.A.	78	Closed / Terminated
RADIOLOGY CONSULTANTS OF EL PASO, P.A.	509	Open
RAFFINAN & RAFFINAN, M.D., P.A.	1172	Open
RALPH W. PRICE, D.D.S., P.C.	617	Closed / Terminated
RAM PIPE & SUPPLY, INC.	865	Closed / Terminated
RAM TECHNICAL SERVICES INC	273	Closed / Terminated
RANK TECHNOLOGY CORPORATION	1993	Open
RANSOM DESIGN, INC.	218	Closed / Terminated
REFRIGERANT MANAGEMENT SERVICES	1816	Closed / Terminated
REID, JONES, McRORIE & WILLIAMS, MGT. CO., INC.	494	Closed / Terminated
RENO HEATING & AIR, INC	274	Closed / Terminated
RESOURCE MANAGEMENT, INC.	216	Closed / Terminated
RESOURCE REALIZATIONS, INC.	1703	Open
RE-VITA MANUFACTURING CO.	691	Closed / Terminated
REX LEASING OF NC, INC.	320	Open
RIZZO & ASSOCIATES, INC.	38	Closed / Terminated
RLS II, Inc.	133	Closed / Terminated

ROBERT G. OSTOYICH, D.M.D., P.C.	84	Open
ROBERT S. BLOCK TECHNOLOGIES	673	Closed / Terminated
ROCKY RIDGE LAND COMPANY, INC	444	Closed / Terminated
ROCKY, INC.	1732	Closed / Terminated
ROR MANAGEMENT, INC.	659	Open
ROY N. GAY, M.D., P.C.	58	Closed / Terminated
ROY R. OATES, JR., P.C.	399	Open
ROY SKAFF, INC.	374	Closed / Terminated
ROYAL JOHANNESSEN MANAGEMENT CORPORATION	123	Closed / Terminated
RPS&V CORP.	373	Closed / Terminated
RSK MANAGEMENT COMPANY, INC.	1965	Closed / Terminated
RUKEYSER TELEVISION, INC.	112	Closed / Terminated
RUSHING MANAGEMENT, INC.	660	Open
S & S SALVAGE, INC.	141	Open
S. DAVIS ENTERPRISES, INC.	2006	Closed / Terminated
S.H. SILVER COMPANY, INC.	382	Open
S.T. MITCHELL, M.D., INC.	277	Open
SALVUCCI MASONRY CO., INC.	932	Closed / Terminated
SANJIV BANSAL, M.D., P.C.	1437	Open
SANJIV BHATIA, DDS, PC	237	Closed / Terminated
SARASOTA OB/GYN ASSOCIATES, P.A.	689	Closed / Terminated
SARATOGA SURGICAL SPECIALTIES, P.C.	73	Closed / Terminated
SARMA BEHAVIORAL HEALTH CLINIC, LLC	2139	Open
SCHAUER AND ASSOCIATES, INC	196	Open
SCIENTIFIC SYSTEMS COMPANY, INC.	132	Closed / Terminated
SCOTT L. BUSCH, D.O., P.A.	2	Closed / Terminated
SEEDERS CONSULTING	601	Closed / Terminated
SGK, INC.	499	Closed / Terminated
SHANNON RES, INC.	299	Closed / Terminated
SHEFFIELD DISTRIBUTING COMPANY, INC.	39	Open
SHERASGOLD CORPORATION	72	Open
SHEREE B. LIPKIS, M.D., P.C.	369	Open
SHUKAT ARROW HAFFER & WEBER	1805	Closed / Terminated
SIDNEY CHARLES MARKETS, INC.	40	Closed / Terminated
SJM ENGINEERING, INC.	109	Open
SKULLS UNLIMITED INTERNATIONAL, INC	1206	Closed / Terminated
SMART INVENTIONS	42	Closed / Terminated
SMEESTER BROS., INC.	185	Open
SNOW MOUNTAIN MANAGEMENT	333	Closed / Terminated
SOLLOWAY ENTERPRISES, INC	276	Open
SOUTH TEXAS WOODMILL, INC.	702	Closed / Terminated
SOUTHERLAND CONSTRUCTION, INC.	934	Closed / Terminated
SOUTHERN DENTAL LABORATORY, INC.	679	Closed / Terminated
SOUTHERN INSURANCE CONSULTANTS, INC.	453	Closed / Terminated
SOUTHWEST OB-GYN ASSOCIATES, P.A.	300	Open
SPARTAN INC.	1999	Closed / Terminated
SPENCER MANAGEMENT, INC.	1239	Closed / Terminated
SPICER, INC.	41	Closed / Terminated
SPIRE MEDIA CORPORATION	102	Closed / Terminated

SPJ MANAGEMENT, INC.	656	Closed / Terminated
STAFFORD CONSTRUCTION SERVICES, INC.	190	Closed / Terminated
STEVEN G REITAN, DDS, LTD	411	Closed / Terminated
STEVEN LOCNIKAR, D.O., P.C.	355	Closed / Terminated
STEWART FAMILY PARTNERSHIP, LLLP	214	Closed / Terminated
STOCKWELL CONSTRUCTION CO., INC.	54	Closed / Terminated
SUKETU NANAVATI, M.D., P.C.	85	Open
SUN CITY PEDIATRICS, P.A.	226	Closed / Terminated
SUNNY D MANUFACTURING, INC.	165	Open
SUPERIOR BINDERY, INC	278	Closed / Terminated
SURGICAL SPECIALTY GROUP	145	Closed / Terminated
SWAN INTERNATIONAL, INC.	189	Closed / Terminated
SWL BUILDERS, INC.	472	Closed / Terminated
SWORDFISH, INC.	761	Open
SYDNEY TYSON, MD, LLC	121	Closed / Terminated
TA SANDERS, LLC	698	Closed / Terminated
TAITRONICS, INC.	119	Open
TDF METAL FINISHING CO., INC.	308	Closed / Terminated
TECHNOCEAN	43	Closed / Terminated
TECHOPS SERVICES, INC.	430	Open
TERRY S. WOOD, M.S., D.D.S., P.C.	203	Open
THE LANDINGS OF SARASOTA, INC.	965	Closed / Terminated
THE MONTGOMERY CO., INC.	312	Closed / Terminated
THE NEW CUSTOMWARE COMPANY	425	Closed / Terminated
THE QUANTIC GROUP, LTD.	37	Open
THE ROBERTS GROUP, P.A.	187	Closed / Terminated
THE UNDERWOOD GROUP, INC.	69	Closed / Terminated
THOMAS C. COCHRAN, M.D., P.C.	144	Closed / Terminated
THOMAS G. TADVICK, DDS, P.C.	589	Closed / Terminated
THOMSON FINANCIAL & TAX SERVICES, INC.	181	Open
THORPE MORIEUX, INC.	1212	Closed / Terminated
TIMOTHY CLARK, P.A.	46	Closed / Terminated
TMC ENTERPRISES, INC.	1622	Open
TNL COMPANY, INC	220	Closed / Terminated
TOBEY KARG SALES AGENCY, INC.	152	Open
TOWER COMPONENTS CORPORATION	100	Closed / Terminated
TRAINA MANAGEMENT, INC	280	Closed / Terminated
TRANSCHEM, INC.	1675	Open
TRIMM, INC.	98	Closed / Terminated
TURNER INVESTMENTS, INC.	627	Closed / Terminated
TYC MANAGEMENT, INC.	1663	Open
U.E. SYSTEMS, INC	62	Open
UMESH C. SHAH, M.D., P.C.	207	Closed / Terminated
UNIQUITIES, INC	281	Closed / Terminated
UNIVERSAL MEDICAL PRODUCTS, INC	1814	Closed / Terminated
Unknown	2500	Closed / Terminated
URGENT MEDICAL CARE, INC.	323	Closed / Terminated
UTAH CSI, INC.	513	Closed / Terminated
VICTORIA, INC.	448	Open

VIJAYKUMAR K. GANDHI, M.D., P.A.	56	Closed / Terminated
W&A PRICHARD, LLC	163	Closed / Terminated
W. S. NEWELL, INC.	1770	Open
W.S. ASSOCIATES, INC.	111	Closed / Terminated
WADE HAMPTON DENTAL LABORATORY, INC.	651	Closed / Terminated
WADIE ALKHOURI MD, INC	2137	Closed / Terminated
WAJ CONSULTING CO., INC.	313	Open
WALSER, INC.	140	Closed / Terminated
WALTER F. ZOLLER, D.M.D., P.A.	94	Open
WALTER UMPHREY, P.C.	366	Closed / Terminated
WANG ELECTRIC, INC.	963	Closed / Terminated
WATERLOO CONTRACTORS, INC.	284	Open
WEBB CORE, INC.	461	Open
WELLA MENA, INC.	432	Closed / Terminated
WENDELL J. COURTNEY, M.D., P.A.	79	Closed / Terminated
WHITESIDE MACHINE & REPAIR CO, INC.	285	Open
WHOLE EARTH LANDSCAPING DESIGN, INC.	304	Closed / Terminated
WILHELM ENTERPRISES, INC.	473	Closed / Terminated
WILLIAM Y. AKERMAN, JR., D.M.D., P.C.	126	Closed / Terminated
WILSHIRE PALISADES LAW GROUP, P.C.	619	Open
WINCHESTER LAND AND DEVELOPMENT CORPORATION	1247	Open
WINEMA ELECTRIC, INC.	156	Closed / Terminated
WINTERTON COMPANY	286	Open
WOMEN'S GROUP FOR OBSTETRICS AND GYNECOLOGY	95	Open
WUEST ESTATE COMPANY	1588	Open