

EXHIBIT

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**ML Manager LLC
Escrow Funds
Investor Listing**

<u>Investor Code</u>	<u>Investor name</u>
CL07	Beverly Clarke, Trustee of The Beverly Clarke 1995 Revocable Trust dated October 31, 1995, and any amendments thereto
CO07	Samuel Brandon Coles, by Francine Coles, Cust.
CO11	Zachary Adam Coles, by Francine Coles, Custodian
CO17	Howard Coles and Charlene E. Coles
CO18	Gerald K. Smith, Successor Trustee of the SMC Revocable Trust
CO23	Charlene E. Coles
CO28	Charlene Coles and Howard Coles
CO41	Perry L. Coles, Trustee of the Scott M. Coles Trust
CO63	Mortgages Ltd. Title Agency, L.L.C.
CO69	Ashley M. Coles, Trustee of the Ashley M. Coles Family Trust dated January 29, 2007, and any amendments thereto
CO70	AMH Investments, LLC, an Arizona limited liability company
CO80	Ms. Haley Coles, an unmarried woman
CRI3	Tom Crimmins, Trustee or Judith Crimmins, Trustee of The TC Development, Inc., Money Purchase Pension Plan
CRI4	Tommy D. Crimmins or Judith Crimmins Family Revocable Trust
DE07	Michael M. Denning and Donna J. Denning
EA06	Leland A. Earl and Flora N. Earl
FL03	Francine L. Coles, Tr. of the FLC Revocable Trust
GW01	GWB 2 Corporation, An Arizona Corporation
HE03	John Richard Heward and Diana T. Heward
HI12	First Trust Company of Onaga, Custodian FBO Ashley M. Coles IRA
KA33	Lisa A. Katz, Trustee of the Lisa A. Katz Trust
LE08	The Paul D. Levie, Inc., Profit Sharing Plan
MA18	Lorinda S. McMullen and Laura Martini
MA28	Gabriel Martini or Laura Martini
MA37	Laura Martini and Lorinda S. McMullen, Trustees of the Four Paws Properties, L.L.C. Defined Benefit Plan
MA38	Four Paws Properties, L.L.C., an Arizona limited liability company
MA76	Frist Trust Company of Onaga, Custodian FBO Laura Martini IRA
MC22	First Trust Company of Onaga, Custodian FBO Lorinda S. McMullen IRA #41021XXXXX
MO04	Mtgs Ltd Employee 401(K) Plan
RA06	RB Liquidation, L.L.C., an Arizona limited liability company
RE22	Realty, Ltd.
RO10	Morley Rosenfield, M.D. P.C. Restated Profit Sharing Plan
SO07	Phillip A. Sollomi, Jr.
SO12	PAS-CLS Revocable Trust effective 1/25/00 (Schedule 1 Prop)
SO15	Arizona Bank & Trust, Custodian FBO Phillip A. Sollomi IRA#XXX189
SO18	Mark T. Sollomi
SO21	Phillip J. Sollomi
SO30	PAS-CLS Revocable Trust (Investments) effective 1/25/00 (Schedule 1 Prop)
SU04	Francis P. Surdakowski and Linda M. Sudakowski Trust

EXHIBIT

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Pro-ration of Offset Claim

Rev-Op Investor	Percentage	Pro-Rata Amount of Offset Claim
AJ Chandler 25 Acres, LLC	10.83%	33,605.52
	11.52%	
Bear Tooth Mountain Holdings, LLP		35,756.25
Cornerstone Realty & Development Inc.	0.15%	480.69
	1.08%	
Cornerstone Realty & Development, Inc. Defined Benefit Plan and Trust		3,364.82
Evertson Oil Company, Inc.	2.07%	6,409.19
The Lonnie Joel Krueger Family Trust	5.37%	16,680.28
Brett M. McFadden	2.07%	6,409.19
Michael Johnson Investments II, L.L.C.	2.07%	6,409.19
Louis B. Murphey	12.39%	38,455.12
Pueblo Sereno Mobile Home Park L.L.C.	14.27%	44,274.43
Queen Creek XVIII, L.L.C.	13.52%	41,957.47
Morley Rosenfield, M.D. P.C. Restated Profit Sharing Plan	4.04%	12,552.32
The James C. Schneck Revocable Trust	14.08%	43,710.65
William L. Hawkins Family L.L.P.	6.54%	20,290.99
	100.00%	310,356.10