

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA  
Criminal No. 08-364 (RHK/AJB)

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	GOVERNMENT'S FINAL
	)	PROPOSED RESTITUTION ORDER
(1) THOMAS JOSEPH PETTERS,	)	
	)	
Defendant.	)	

The United States Attorney's Office for the District of Minnesota, by and through B. Todd Jones, United States Attorney, and Joseph T. Dixon III, Assistant United States Attorney, in accordance with the Court's Order dated April 8, 2010, hereby respectfully files this Government's Final Proposed Restitution Order (a copy of the final proposed restitution order will also be posted to the U.S. Attorney's Office website at [www.justice.gov/usao/mn](http://www.justice.gov/usao/mn)) for the Court's consideration at the hearing scheduled for June 9, 2010.

I. CASH IN/CASH OUT ANALYSIS

The restitution amounts set forth on the Government's Final Proposed Restitution Order Schedule (attached hereto as Exhibit A) are based on the "cash in/cash out" losses suffered by investors as determined by government agents from the records and information available to the government. The "cash in/cash out" analysis is based on funds provided by an investor to the Petters fraud (directly or through investment funds) less any payment received by

the investor (whether such payment was characterized as principal or interest). The schedule is based on information that is currently available to the government as well as the information that was provided as part of the objection process.

There were no legal objections to the "cash in/cash out" analysis as the appropriate basis for determining restitution amounts.

## II. OBJECTIONS

The government will provide the Court and defense counsel with a copy of all objections received by the government.

In most cases, objections consisted of (i) new victims identifying themselves and their losses and (ii) identified victims providing additional information regarding their losses.

In the vast majority of cases, government agents were able to corroborate the loss claims with bank records or other evidence. In these cases, the new claim or corrected claim was accepted and added to the government's Final Proposed Restitution Order.

In some instances, names were corrected and amounts were reduced or deleted.

In those instances where claims were rejected, in most instances, the government rejected the claim because it (i) included an interest component, which is not consider under the "cash in/cash out" analysis or (ii) it sought restitution for an amount captured elsewhere on the restitution schedule (the

rejection of the claim thereby avoided double counting the loss).

A. Legal Objection: Requisite Causation Between Loss and Fraud

The principal legal objection interposed by victims was a claim that victims should be recognized for purposes of the restitution order only if they had privity of contract with the Petters or the Petters entities, Petters Company, Inc. or Petters Group Worldwide LLC. This claim is principally made by Ritchie Capital Management and related entities ("Ritchie") (a copy of the submission is provided to the Court along with all other objections).<sup>1</sup> This objection - while advantageous to those victims that invested in the Petters scheme directly because it would preclude hundreds of victims from restitution - is not equitable and is not supported by the Mandatory Victim Restitution Act, 18 U.S.C. §3663A ("MVRA").

Ritchie correctly notes that the government's proposed restitution order lists numerous investors in the Lancelot funds, the Palm Beach funds and the Metro Gem fund whose money was invested in Petters entities via the funds, rather than by the investors directly. Based on the trial record, and bank records, the investors included on the restitution schedule provided their money to funds which, in turn, invested the money in the Petters

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<sup>1</sup>The objection was also made by Interlachen Harriet Investments Ltd., which was also a direct investor. The Palm Beach Finance funds also interposed a "limited" objection.

entities/fraud. As established at trial, the investors' money was stolen as a direct result of the fraud whether or not the money was transmitted directly from an investor to a Petters entity or through an investing fund.

For purposes of the MVRA, a victim is defined as "a person directly and proximately harmed as a result of the commission of an offense." 18 U.S.C. § 3663A(a)(2). Courts have interpreted this language to require evidence that a particular loss would not have occurred but for the conduct of the underlying offense and that the causal link not be too attenuated factually or temporally. United States v. Vaknin, 112 F.3d 579, 590 (1st Cir. 1997). Like other courts, the Eighth Circuit has held that courts are to take a broad view of what conduct and related loss amounts can be included in calculating loss. United States v. Waldner, 580 F.3d 699, 710 (8th Cir. 2009). In this case, because the investors' money was stolen as a direct result of the fraud (whether or not the money was transmitted directly from an investor to a Petters entity or through an investing fund), the causal test is met.

Ritchie argues that the fund investors lost money not because of the fraud, but because "the investment managers that managed the investment funds invested such money, in hindsight, unwisely, or in some cases criminally." While additional diligence by fund managers could have potentially avoided the investment in Petters, the argument that the fraud was not the direct and proximate cause

of the losses suffered by the fund investors is spurious, because the bank records reflect their money was transferred to the Petters' entities and used to maintain the Ponzi scheme (just as the funds provided by the direct investors). Were investor negligence relevant to the restitution analysis, it would be relevant to the restitution claims of those who invested directly as well as those who invested through funds. Victim negligence is not relevant, however, and courts have rejected the assertion that district courts are required to determine whether victims' contributory negligence negates the restitution obligation. See United States v. Zafar, 291 Fed. Appx. 425, 429 (2d Cir. 2008) (unpublished).

Ritchie contends the term "directly" means there must be privity of contract with Petters, PCI, PGW or another Petters' entity. No such requirement exists. See United States v. Bush, 252 F.3d 959, 963 (8th Cir. 2001) (affirming MVRA victim status of individual who did not provide money directly to the defendant, but covered the losses of individuals who did, reasoning that the order simply "involves a substitution of one victim for others.")

The basis for Ritchie's argument is its citation of a phrase from the Eighth Circuit case, United States v. Chalupnik, 514 F.3d 748, 752-53 (8th Cir. 2008). Ritchie incorrectly attributes to the Court the assertion: "a person must have standing to bring a civil action for the . . . injuries proximately caused by . . . 'the

conduct underlying the offense of conviction.'" In fact, the quoted assertion was not the Court's, but the defendant's. 514 F.3d at 753. A few sentences later in the opinion, the Eighth Circuit panel noted that while the issue of whether the entity at issue could have brought some sort of civil cause of action was relevant to its analysis, the panel did not accept the defendant's claim that the existence of such a civil claim was a prerequisite under the MVRA.<sup>2</sup> To the contrary, the panel noted that while a bank customer who witnessed an attempted bank robbery could not sue the would-be robber, the customer would be a victim under the MVRA, "because he suffered pecuniary damage as a result of the defendant's commission of the offense." Id. at 754. The same is true here.

In this case, the effect of Ritchie's position would be to preclude and/or reduce restitution claims of hundreds of victims. For example, bank records reflect that the Metro Gem entity was a "net winner" on a "cash in/cash out" basis and is not recognized for restitution. While Metro Gem as an entity may be a "net winner" on a "cash in/cash out" basis, many of the Metro Gem investors (in particular, those who invested at the end of the scheme) are themselves "net losers" on a "cash in/cash out" basis.

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<sup>2</sup>Although the fund investors might not have a contract claim against defendant Petters, they could arguably bring a cause of action against PCI under a theory of unjust enrichment, among others.

Many of them are unsophisticated investors who lost hundreds of thousands of dollars and millions of dollars. Were the Court to adopt Ritchie's unsupported legal claim, those investors - who lost money to the scheme the same as Ritchie - would not be entitled to any restitution. The government rejects the notion that these unsophisticated investors are not entitled to restitution under the MVRA. They were directly and proximately harmed by the offense of conviction the same as the sophisticated investors, such as Ritchie, who dealt directly with defendant Petters.

Accordingly, the Court should reject the "privity of contract" objection to the government's recommendation for restitution.<sup>3</sup>

### III. RESTITUTION PAYMENTS

Distributions to victims pursuant to the restitution order will be made as assets become available to the Clerk of Court.

Based on the assets known to the government, the government expects that restitution payments will represent only a small fraction of the total restitution order. Based on the Receiver reports filed to date, the government estimates that the individual defendants' assets that will be available for restitution is approximately \$10-20 million.

Distributions made to victims under the restitution order may

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<sup>3</sup>Were the Court to reject the government's recommendation, the restitution schedule would need to be amended to include all direct investors, such as the Lancelot funds and the Palm Beach funds both of which lost hundreds of millions of dollars on a "cash in/cash out" basis.

be subject to claims or actions by bankruptcy trustees or other third parties.

With regard to forfeited assets (including those assets that are subject of the pending government's Motion for a Preliminary Order of Forfeiture), the United States Attorney's Office intends to pursue restoration of forfeited assets to the Clerk of Court (for distribution to victims pursuant to the restitution order) in accordance with Department of Justice policies and procedures. Thus, as soon as practicable through the restoration process, the United States Attorney's Office would turn over forfeited assets to the Clerk of Court upon approval by the Department of Justice.<sup>4</sup>

#### IV. DISTRIBUTION PRIORITY

The government recommends pro rata distribution among all victims based on their loss amounts.

That said, the government acknowledges the Court is not required to distribute restitution pro rata. The MVRA provides:

If the court finds that more than 1 victim has sustained a loss requiring restitution by a defendant, the court may provide for a different payment schedule for each victim based on the type and amount of each victim's loss and accounting for the economic circumstances of each victim.

18 U.S.C. § 3664(i); see also United States v. O'Connor, 321 F. Supp. 2d 722, 732 n.23 (E.D. Vir. 2004) ("[i]t is clear that

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<sup>4</sup>Restoration of assets will occur in accordance with the policies and procedures set forth by the Department of Justice, including Title 28, Code of Federal Regulations, Part 9.



district courts have the authority to direct that restitution payments be made to the victims of an offense in a manner other than pro rata.”); United States v. Durham, 86 F.3d 70, 72 (5th Cir. 1996) (“[W]hen fashioning a restitution order . . . the district court is acting pursuant to its inherent equitable powers.”).

Thus, the Court has discretion to distribute restitution in a variety of alternative methods such as distribution to the neediest victims first, distribution to the most seriously injured victims first, distribution based on asset tracing, and pro rata within classes of victims.” See United States v. Perry, 360 F.3d 519, 538 (6th Cir. 2004); Durham, 86 F. 3d at 72-73.

In light of the facts and circumstances of this case, however, the government recommends a pro rata distribution to victims based on loss. See SEC v. Credit Bancorp Inc., 290 F.3d 80, 88-89 (2d Cir. 2002); Cunningham v. Brown, 265 U.S. 1, 7-9 (1924); United States v. Dreier, 2010 WL 424706 (S.D.N.Y. 2010).

#### V. BANKRUPTCY PROCEEDINGS AND RELATED LITIGATION

As the Court is aware, many of the companies involved in the fraud, including Petters Company, Inc., Petters Group Worldwide, LLC and others are currently in bankruptcy proceedings. See In re: Petters Company, Inc., et al., Bankruptcy No. 08-45257 (GFK).

To date, the United States Attorney's Office has made no effort to impede those proceedings or to forfeit corporate assets that are part of the bankruptcy estates, including claims that the

bankruptcy trustees may hold against third parties. If left undisturbed, bankruptcy estate assets will be distributed from the bankruptcy estates to legitimate creditors in the bankruptcies pursuant to the priority set forth in the Bankruptcy Code, subject to potential secured claims and other litigation provided for by the Bankruptcy Code. That process is currently underway. Depending on the outcome of the claims resolution process in the bankruptcy estates and the resolution of litigation and other claims against third parties by the trustees, there could be substantial distributions to the bankruptcy creditors through the bankruptcy proceedings.

If distributions are made to identified victims from the receivership or from bankruptcy assets in the related bankruptcy proceedings, the government will recommend that such distributions be deducted from the victim's restitution amount for purposes of any subsequent restitution payments.

While there is a significant overlap between creditors in the bankruptcy proceeding and victims in the criminal case, the two groups are not co-extensive as the bankruptcy proceedings are governed by the Bankruptcy Code and the victims in the criminal case are determined pursuant to Title 18, United States Code, Section 3663A.<sup>5</sup> Importantly, while the government has developed a

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<sup>5</sup>The U.S. Trustee's Office plans to assist all victims identified in the restitution order in filing a bankruptcy claim (if a victim has not filed one already). The validity of any

higher degree of process for victims in this criminal case than exists in most criminal cases, victims are not parties to the criminal case. See United States v. United Security Savings Bank, 394 F.3d 564, 567 (8th Cir. 2004). Similarly, other third parties (such as bankruptcy trustees) are not parties to the criminal case and have no opportunity to intervene. Without the completion of the Bankruptcy Court proceedings, the government has neither sufficient information, nor a mandate, to determine whether restitution victims ultimately may be determined to be creditors that hold rights of recovery against the bankruptcy estates. As such, the recommendations made by the government in the criminal case with regard to restitution are not intended to resolve, and cannot resolve, the issues that will be resolved in the bankruptcy proceedings, where creditors have a full opportunity to litigate their claims under the Bankruptcy Code and other applicable law. Thus, the recommendations by the government for purposes of this restitution schedule are intended to comply with the government's obligations under the MVRA, but are not intended to limit, to extinguish, or to affect otherwise (e.g., res judicata or collateral estoppel), the ongoing proceedings and claims in the bankruptcy proceedings, and the rights and obligations of bankruptcy creditors, bankruptcy trustees or third parties. Given

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such proof of claim will be considered based on the Bankruptcy Code and applicable law.

the differences between the bankruptcy proceedings and the criminal restitution proceedings, the government recommends that the Court's restitution order make that limitation express.

VI. RESTITUTION HEARING AND NOTICE OF ANY REQUEST TO BE HEARD

The Court has scheduled a restitution hearing on June 9, 2010 at 9:00 a.m. in the United States Courthouse in St. Paul, Minnesota.

In accordance with 18 U.S.C. § 3771(a), the government recommends the Court permit victims to make a limited appearance at the restitution hearing.

In order to provide adequate time and notice to the Court, the government respectfully requests the Court issue an order requiring any putative victim who wishes to be heard to submit a request to be heard **to both** of the following **on or prior to June 2, 2010:**

AUSA Joseph T. Dixon U.S. Courthouse 300 South Fourth Street Suite 600 Minneapolis, MN 55415	Peter I. Madsen U.S. Probation Officer U.S. Courthouse 316 N. Robert Street Suite 600 St. Paul, MN 55101
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The government will then advise the Court and the defendant of any such notices so that the Court may determine the appropriate allocation of time.

Date: May 26, 2010

Respectfully submitted,  
B. TODD JONES  
United States Attorney

s/ John Marti for

BY: JOSEPH T. DIXON, III  
Assistant U.S. Attorney  
Attorney ID No. 0283903  
United States Attorneys Office  
600 U.S. Courthouse  
300 South Fourth Street  
Minneapolis, MN 55415

Government's Final Proposed Restitution Order <sup>1</sup>

Count	Name/Company	Amount
1	ABR Signature Series Interests of the SALI Multi Series Fund LP Select Insurance Fund Series	\$ 200,000.00
2	Ackerman, Leo & Natalia	\$ 282,000.00
3	Adler, Maxine	\$ 1,000,000.00
4	Aegis Capital Fund, LLC	\$ 3,000,000.00
5	Alpha Transport Platform Inc. (USALPHA)	\$ 58,300,000.00
6	Ameritrade a/c for Alexander Shvartsman PSP	\$ 413,500.00
7	Amiot, Mike	\$ 73,724.00
8	Anderson, Marion L.	\$ 43,903.27
9	Apriven Partners	\$ 32,505,447.43
10	ARIS Multi-Strategy Fund LP	\$ 9,600,000.00
11	ARIS Multi-Strategy Offshore Fund, Ltd.	\$ 21,938,500.00
12	Ark Discovery a/k/a Ark Royal	\$ 122,707,100.00
13	Armadillo Fund	\$ 500,000.00
14	Arnoldi, Gail	\$ 89,913.10
15	NYROY/RBC - a/c#1611 pledged to RBC	\$ 5,171,000.00
16	Dan Asher Annuity Trust II U/A/D 9/20/07	\$ 16,759,197.00
17	Dan Asher Annuity Trust XXXIII U/A/D 9/20/07	\$ 5,000,000.00
18	Asset Based Resource Group LLC as successor servicer to Acorn Capital Group, LLC	\$ 139,829,989.00
19	AVG Holdings LLC	\$ 1,000,000.00
20	Backus, Ruth M.	\$ 190,000.00
21	Bakaysa, Steven P.	\$ 2,000,000.00
22	Banco Nominees (Guernsey) Ltd. A/C 7044266	\$ 2,862,777.00
23	Banco Nominees (Guernsey) Ltd. A/C 7074552	\$ 5,596,620.86
24	Bancroft, Janette	\$ 68,000.00
25	Barfield Nom. Ltd. as A/C CSJ01 FBO Compass	\$ 6,279,240.64
26	Barfield Nominees Ltd. a/c CJS01 fbo Compass Special Situations Fund LLC	\$ 18,000,000.00
27	Barfield Nominees Ltd. a/c CSC01	\$ 26,000,000.00
28	Barnett, Joel	\$ 1,049,228.40
29	Basch, Russel	\$ 402,000.00
30	BayRoc Associates, LLC	\$ 1,000,000.00
31	Beacon Partners, Ltd.	\$ 1,223,957.41
32	Beal GST Exemption Trust	\$ 1,085,003.00
33	Beal Trust U/A 4/17/68	\$ 69,446.93
34	Beal, Barry	\$ 3,147,394.75
35	Carlton Beal Family Trust fbo Barry Beal	\$ 4,615,001.15

<sup>1</sup> This schedule shall not be construed to bind, limit, impede, hinder, or serve as collateral estoppel or res judicata with respect to claims brought by or determinations made by (i) the receiver, acting in his capacity as receiver in United States v. Petters, et al., Civil Case No. 08-5348 (ADM), now pending in this District, or (ii) any bankruptcy trustee, acting in the capacity as trustee, including the trustee in Case No. 08-45257 and the trustee in Case No. 08-46617, now pending in the United States Bankruptcy Court, District of Minnesota, Case No. 08-28224, pending in the Northern District of Illinois, and Case No. 09-36396 pending in the Southern District of Florida. This schedule may not be offered, considered or used as evidence in any proceeding to determine the allowability, priority or amount of any claim by creditor either in any bankruptcy (other than as evidence of the criminal restitution order itself).

Government's Final Proposed Restitution Order <sup>1</sup>

Count	Name/Company	Amount
36	Carlton Beal Family Trust fbo Spencer Beal	\$ 2,903,451.62
37	Keleen H. Beal Estate	\$ 102,398.70
38	Beal, Lynda	\$ 800,000.00
39	Beal, Nancy	\$ 185,872.94
40	Beal, Spencer	\$ 1,000,000.00
41	Spencer Evans Beal Family Trust	\$ 862,752.17
42	Bear Stearns Capital Markets Inc #7	\$ 1,015,000.00
43	Belmont Strategic Income Fund LP	\$ 10,050,000.00
44	Berger, Robert	\$ 350,000.00
45	Bergman, John	\$ 345,919.00
46	Ronald Berman Revocable Trust	\$ 400,000.00
47	Bethel Assembly of God	\$ 107,331.54
48	Blackpool Absolute Return Fund, LLC	\$ 3,910,904.82
49	Blackpool Partners, LLC	\$ 2,150,000.00
50	Bliss, Gerald	\$ 395,164.83
51	Blue Chip Consulting	\$ 126,104.00
52	Barbara S. Bluhm Revocable Trust	\$ 283,504.00
53	Meredith Bluhm Revocable Trust	\$ 265,000.00
54	BNP Paribas Arbitrage SNC	\$ 1,865,220.00
55	BNP Paribas Bank & TC FBO Guardian One Master BV	\$ 3,500,000.00
56	BNP Paribas Bank & Trust Cayman Ltd. FBO Artist Capital Advantage Ltd.	\$ 4,850,000.00
57	BNP Paribas Bank & Trust Cayman Ltd. Ontario Partners LP	\$ 239,835.00
58	BNY AIS Nominees Ltd. a/c Gottex ABI Fund Ltd.	\$ 68,000,000.00
59	BNY AIS Nominees Ltd. a/c Gottex ABL Cayman Ltd.	\$ 39,000,000.00
60	BNY AIS Nominees Ltd. a/c Gottex Matrix Asset Focused Master Fund Ltd.	\$ 6,000,000.00
61	BNY AIS Nominees Ltd. a/c GVA ABL Portfolio Ltd.	\$ 7,000,000.00
62	BNY AIS Nominees Ltd. a/c Hudson ABL Fund Ltd.	\$ 17,000,000.00
63	Boeser, Roy & Shirley	\$ 1,477,791.00
64	Bond, Robert J.	\$ 600,000.00
65	Bonebrake, Janet	\$ 150,000.00
66	Book, Wesley	\$ 299,000.00
67	Pamlea Brabender Living Trust 2/17/105	\$ 68,614.66
68	Braeside Trust	\$ 78,000.00
69	Brandwein, Nancy	\$ 25,000.00
70	Breit, Lois M.	\$ 63,693.00
71	Tedman Breiter IRA SEP	\$ 245,000.00
72	Brown Bros. Harriman & Co. as Sub-Cust for Fortis Bank (Cayman) in its capacity as custodian for East River Offshore Ltd.	\$ 2,800,000.00
73	Brown Bros. Harriman & Co. as Sub-Cust for Fortis Bank (Cayman) in its capacity as custodian for Special Offshore Limited E	\$ 20,200,000.00
74	Byrtus, Thomas & Marilyn	\$ 102,915.65

Government's Final Proposed Restitution Order <sup>1</sup>

Count	Name/Company	Amount
75	C&C Capital	\$ 3,500,000.00
76	CACEIS BL S/A CREDEM/EAI Market Neutral	\$ 5,000,000.00
77	CACEIS BL S/A CREDEM/EAI Market Neutral Plus	\$ 3,000,000.00
78	Calhoun Market Neutral Fund	\$ 175,000.00
79	Cannonball Funds/Globefin Asst Mgmt.	\$ 800,000.00
80	Capital Builders	\$ 500,000.00
81	Caras, Ronald	\$ 200,000.00
82	Carruth, Frank	\$ 1,750,000.00
83	Casdagli, Martin	\$ 595,000.00
84	Castle Creek Fund, LP	\$ 12,107,000.00
85	Castle Creek International Ltd.	\$ 6,722,000.00
86	CGC / KBC as Nom. Strategic Stable Ret. Fund II	\$ 3,070,000.00
87	CGC Agile Safety Variable Fund, LP	\$ 10,250,000.00
88	CGC as Custodian for KBC as Wellfleet Income Fund, LP	\$ 1,515,890.47
89	CGC NA NV KBC F Pas Nom Agile Sky Alliance Fund	\$ 2,967,816.74
90	Charles, Frederic & Co, as Nominee for the Bank of New York Mellon as Custodian f/b/o Tradex Global Master Fund SPC Ltd. for the account of the Original Segregated Portfolio 3	\$ 4,988,000.00
91	Charles, Frederic & Co, for the Stillwater Market Neutral Fund III, SPC	\$ 9,819,478.00
92	Chase Holdings, LLC	\$ 4,812,034.50
93	Ariel Chez Trust	\$ 95,000.00
94	Rebecca Chez Trust	\$ 75,000.00
95	Chi Alpha Ministry	\$ 678,690.00
96	Christiansen, David & Eunice	\$ 117,050.00
97	Citco Global Custody (NA) NV a/c KBC Inv. Ref. Skybell Offshore Partners Ltd.	\$ 3,237,700.00
98	Citco Global Custody (NA) NV a/c for KBCFP (Cayman)	\$ 8,191,272.00
99	Citco Global Custody (NA) NV Agile Safety Variable Fund LP	\$ 9,000,000.00
100	Citco Global Custody NV - Ref: 145325	\$ 250,000.00
101	Citco Global Custody NV - Ref: 190023	\$ 1,500,000.00
102	Citco Global Custody NV - Ref: 190729	\$ 3,200,000.00
103	Citco Global Custody NV - Ref: 190741	\$ 8,500,000.00
104	Citico Global Custody NV - Ref: HARCOURT	\$ 23,450,000.00
105	Citico Global Custody NV - Ref: Peak Ptnrs	\$ 14,000,000.00
106	Citigroup Global Markets Ltd.	\$ 9,350,000.00
107	Clanton, Gregory A. and Susan E.	\$ 40,000.00
108	Claridge Associates, LLC	\$ 2,000,000.00
109	Erika Colbrunn Revocable Trust	\$ 60,000.00
110	Coleman, Allen & Jacqueline	\$ 250,000.00
111	Compass Special Situations Fund LP	\$ 1,882,500.00
112	Cordova, Rosa M.	\$ 30,987.53
113	Corporate Direction of Palm Beach, Inc.	\$ 1,071,357.00



Government's Final Proposed Restitution Order <sup>1</sup>

Count	Name/Company	Amount
114	Counsell, Craig & Michelle	\$ 100,000.00
115	Credit Suisse London Nominees Ltd.	\$ 1,172,145.00
116	Critchfield, Mike & Jan	\$ 252,551.00
117	Dakota Partners, LP	\$ 200,000.00
118	Daniel, John	\$ 1,500,000.00
119	Davenport, Amy	\$ 103,496.00
120	Davenport, Robert	\$ 133,878.31
121	Davis Charitable Remainder Trust	\$ 275,000.00
122	DBAFKF Partnership	\$ 1,450,000.00
123	Dean, Mark	\$ 60,240.00
124	Deer Island, LP	\$ 125,000.00
125	Deikel, Theodore	\$ 7,400,000.00
126	DeMaio, Jr., Thomas V.	\$ 611,006.00
127	Thomas V. DeMaio, Jr. IRA	\$ 13,994.00
128	Deutsche Bank (Cayman) Ltd. fbo HSBC	\$ 38,901,755.00
129	DHS&G, LLC	\$ 223,214.00
130	Dobrinich, Dennis	\$ 65,700.00
131	Dobrinich, Nancy	\$ 28,500.00
132	Dooley, Daniel F.	\$ 200,000.00
133	Double Eagle Trading LLC	\$ 200,000.00
134	Drahos, Harry & Christine	\$ 217,725.00
135	Jeffrey Dreifuss IRA Rollover	\$ 1,875,000.00
136	Duncan, Ace Boyd	\$ 376,458.00
137	Dunne Commodities Profit Sharing Plan & Trust	\$ 325,097.00
138	Dunne, Hal	\$ 500,000.00
139	EGR Partnership	\$ 230,352.06
140	Eisenberg, Marc	\$ 200,000.00
141	Ellerbrock Family Trust LLC	\$ 3,055,655.00
142	Elliot and Arlene Stone JTWROS	\$ 500,000.00
143	Equitec Group, LLC	\$ 470,214.26
144	Feldman, Raymond	\$ 500,000.00
145	Field Container Leasing LP	\$ 225,000.00
146	Field Holdings Inc.	\$ 3,100,000.00
147	Field Porte Venture LP	\$ 200,000.00
148	Field, Lawrence I.	\$ 1,045,000.00
149	First Trust Corp FBO Paul R. Diamond IRA	\$ 350,000.00
150	Fortis (IofM) Nominees Ltd. a/c 80 000 357	\$ 1,924,238.00
151	Fortis (IofM) Nominees Ltd. re Eden Rock Finance Fund LP	\$ 1,843,722.15
152	Fortis (IofM) Nominees Ltd. re ER	\$ 7,889,759.89
153	Fortis (IofM) Nominees Ltd. re ERUFML	\$ 10,584,951.73
154	Fortis (IofM) Nominees Ltd. re Millenium Wave	\$ 3,075,762.00
155	Fortis Bank (Cayman) Ltd. a/c of KBC Investments Ltd. re: ABL	\$ 17,021,267.00
156	Fortis Bank (Cayman) Ltd. a/c of Cannonball Stability Fund LP	\$ 750,000.00

Government's Final Proposed Restitution Order <sup>1</sup>

Count	Name/Company	Amount
157	Fortis Bank (Cayman) Ltd. a/c of French River Offshore Ltd.	\$ 29,100,000.00
158	Fortis Bank (Cayman) Ltd. a/c of NewQuant Offshore Ltd.	\$ 2,200,000.00
159	Fortis Bank (Cayman) Ltd. a/c of Trent River Offshore Ltd.	\$ 27,600,000.00
160	Fortis Bank (Cayman) Ltd. a/c of Trent River Offshore Ltd. (2)	\$ 6,300,000.00
161	Fortis Bank (Cayman) Ltd. a/c of Wimbeldon Financing Master Fund Ltd.	\$ 8,000,000.00
162	Fortis Banque Luxembourg QSAM - All Weather	\$ 12,000,000.00
163	Fortis Banque Luxembourg QSAM - Diversified	\$ 9,000,000.00
164	Fortis Global Custody Services N.V. re: Cannonball Fund II Ltd.	\$ 3,500,000.00
165	Fortis Global Custody Services N.V. re: Cannonball Fund Ltd.	\$ 5,000,000.00
166	Fortis Global Custody Services N.V. re: Cannonball Plus Fund Ltd.	\$ 1,500,000.00
167	Fortis Nominees (Guernsey) Ltd. a/c N877	\$ 6,600,000.00
168	Fortis Prime Fund Solutions Cust. Serv. (Ireland) Ltd. Re: KBC a/c ERFF	\$ 19,920,459.13
169	Fortis Prime Fund Solutions Cust. Serv. (Ireland) Ltd. Re: KBC a/c SHK	\$ 4,282,760.17
170	Founding Partners Stable-Value Fund LP	\$ 5,000,000.00
171	Four J Partnership	\$ 1,050,000.00
172	Frankenthal, Stuart	\$ 350,000.00
173	Freestone Capital Partners, LP	\$ 40,000.00
174	Freestone Capital Qualified Partners, LP	\$ 1,310,000.00
175	Freestone Low Volatility Qualified Partners, LP	\$ 1,210,000.00
176	Freitag, Esther L.	\$ 199,398.00
177	Ted A. Fried Inc. Profit Sharing Plan	\$ 140,000.00
178	Howard Friend Declaration of Trust	\$ 154,166.00
179	Paul D. Friend Trust Stephen D. Friend TTEE	\$ 125,000.00
180	Stephen Friend Custodian for Jeffrey Friend	\$ 100,000.00
181	Fry, Joseph & Deborah	\$ 176,482.00
182	The Gantcher Group	\$ 201,502.20
183	Garondah Partners	\$ 1,000,000.00
184	Robert C. Gebert Esq. Profit Sharing Plan	\$ 1,145,985.00
185	Genesis Special Opportunity Fund (QP) LP	\$ 5,150,000.00
186	Genesis Special Opportunity, LP	\$ 2,425,000.00
187	Genesis Strategic Investors (QP), LP	\$ 10,622,263.98
188	Genesis Strategic Investors, LP	\$ 7,753,876.49
189	Genin, Gail	\$ 129,800.00
190	Richard Gilford Investments, LP	\$ 66,918.00
191	Ronald Gilford Investments, Inc.	\$ 141,752.00
192	Glass International Ltd. Profit Sharing Plan & Trust	\$ 1,400,000.00
193	Glass, Bradley S.	\$ 500,000.00
194	Glass, Michael	\$ 400,000.00
195	Steven R. Glazer Living Trust Dated	\$ 46,149.00

Government's Final Proposed Restitution Order <sup>1</sup>

Count	Name/Company	Amount
196	Alan M. Gold Development Co Inc Profit Sharing Pension Plan U/A 8/1/91	\$ 250,000.00
197	Gold, Amy	\$ 250,000.00
198	Golden Gate Financial Group, LLC	\$ 1,168,029.47
199	Golden Gate VP Absolute Return Fund LP	\$ 3,500,000.00
200	Golden Sun Multi-Manager Fund LP	\$ 5,000,000.00
201	Goldman, Leonid	\$ 100,000.00
202	Goldsmith, Greg	\$ 800,000.00
203	Goldsmith, Judith	\$ 850,000.00
204	Goldsmith, Ted	\$ 650,000.00
205	Greely, Larry	\$ 502,110.00
206	Greely, Lily	\$ 50,570.00
207	Gross, Jonathan	\$ 111,260.61
208	Grossman, Pearl G.	\$ 28,171.25
209	Guernroy Limited Acct G2073468	\$ 6,450,800.00
210	Guernroy Limited Acct G2075117 FBO Dalius Inc.	\$ 1,000,000.00
211	Haavik, Charles & Sarah	\$ 104,690.00
212	Haley Capital Mgt Inc. FBO Jeffrey T. Haley Living Trust	\$ 700,000.00
213	Hallblade Properties	\$ 95,833.32
214	Maxwell Halsted Partners	\$ 3,425,000.00
215	Hanson-Sanford, JoAnn	\$ 215,695.00
216	Harborlight Capital Mgmt LLC	\$ 5,675,000.00
217	Harrier Holdings Ltd.	\$ 1,900,000.00
218	Harrold III, Charles	\$ 2,260,000.00
219	Harrold, Stephanie A.	\$ 700,000.00
220	Harvest Investments LP	\$ 375,000.00
221	Heritage Bank	\$ 1,000,000.00
222	Heupel, Rick	\$ 916,078.29
223	HF2 Capital LP	\$ 225,000.00
224	Hicks, David	\$ 223,010.00
225	Hipp, Grant & Helen	\$ 28,016.25
226	Hobgood, Wilber	\$ 48,000.00
227	Hoffarth, Fred & Virginia	\$ 50,251.00
228	Francis Hoffman IRA	\$ 197,144.00
229	Hollingsworth, Nancy	\$ 25,000.00
230	Home Federal Savings Bank	\$ 15,650,000.00
231	Hoover, Gary	\$ 96,983.00
232	Hoover, Gary & Marlene	\$ 69,965.00
233	Hoover, Marlene	\$ 46,285.00
234	Horizon Foundation	\$ 20,000.00
235	John W. Hough Jr. Profit Sharing Plan	\$ 121,925.00
236	Huron Investors LP	\$ 400,000.00
237	Interlachen Harriet Investments Ltd.	\$ 60,000,000.00

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Count	Name/Company	Amount
238	International Ministerial Fellowship	\$ 79,375.04
239	International Student Friendship	\$ 20,725.00
240	Jacobson, Bronwyn & Kenneth	\$ 64,000.00
241	Jagodzinski, James	\$ 1,692,200.00
242	Jamiscott, LLC	\$ 2,837,466.09
243	Johnson, Karen L.	\$ 364,176.00
244	Johnson, Marlys J.	\$ 437,224.00
245	Tiffany Johnson Trust	\$ 24,708.00
246	Joseph, Marilyn	\$ 16,904.00
247	JPMorgan Trust Co (Cayman) Ltd. a/c for KBC Investments Ltd.	\$ 37,000,000.00
248	JPMorgan Trust Co (Cayman) Ltd. a/c for Tiger Select Absolute Return	\$ 6,000,000.00
249	JPMorgan Trust N.A. a/c for Tiger Select Absolute Return Master Fund LP	\$ 6,500,000.00
250	JPMorgan Trust N.A. a/c for Tiger Select Return Fund LP	\$ 8,000,000.00
251	JSW Investors Fund LP	\$ 672,829.00
252	Robert M. & Ethel B. Kanne Trust	\$ 200,000.00
253	Kaplan, Matthew	\$ 3,000,000.00
254	Leo Kaushansky IRA	\$ 372,520.00
255	Anne Kellner Trust	\$ 100,258.00
256	Daniel Kellner Trust	\$ 100,258.00
257	Joseph Kellner Trust	\$ 100,258.00
258	Kellner Children's Trust	\$ 140,163.00
259	Kemp, James M.	\$ 57,083.00
260	Kemp, Sharon	\$ 98,500.41
261	David D. Koentopf Revocable Trust	\$ 1,241,824.00
262	Kommerstad, Betty	\$ 59,857.50
263	Koress, Brandon	\$ 550,000.00
264	Koress, Ruth	\$ 150,000.00
265	Kraar, Martin	\$ 415,000.00
266	Walter J. Kreiseder Gift Trust for David Kreiseder	\$ 350,000.00
267	Walter J. Kreiseder Gift Trust for John Kreiseder	\$ 350,000.00
268	Kreiseder Partnership, LP	\$ 250,000.00
269	LAB Investments Fund, LP	\$ 14,455,882.77
270	Lakeview Assembly of God	\$ 68,300.00
271	Lakeview Direct Investments LP	\$ 500,000.00
272	LaRocque Trading Inc.	\$ 2,389,197.00
273	LaRocque Trading Inc. Profit Sharing Plan & Trust	\$ 1,535,000.00
274	LaRocque, David	\$ 500,000.00
275	David LaRocque Profit Sharing Plan & Trust	\$ 2,487,700.00
276	LaRocque, Michael	\$ 250,000.00
277	Micheal LaRocque Profit Sharing Plan	\$ 265,000.00
278	Latta Family Trust UAD	\$ 400,000.00

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Count	Name/Company	Amount
279	Laufman, Andrea	\$ 80,000.00
280	Herbert S. Laufman Ten Year Trust	\$ 350,000.00
281	Laulima Partners, LP	\$ 2,500,000.00
282	Laws, Wynona P.	\$ 18,900.00
283	Kenneth Leavitt Revocable Trust	\$ 30,000.00
284	Leber, Jean K.	\$ 52,502.50
285	Leck, Janet	\$ 146,306.00
286	Lee, Arvid	\$ 229,010.00
287	Lestage, Claude	\$ 16,005.53
288	Levin, Daniel	\$ 1,000,000.00
289	Lorry A. Lichtenstein Retirement Plan & Trust	\$ 2,260,307.00
290	LIF Mallard Drive Partnership	\$ 590,000.00
291	Liguori, Albert	\$ 87,500.00
292	Lincolnwood Fund LP	\$ 430,000.00
293	Linkous, Randall	\$ 32,000.00
294	Linkous, Sandra	\$ 25,000.00
295	Linneweh, Kent & Leslie	\$ 107,812.00
296	Lionheart Insurance Fund Series Interests of the SALI Multi Series Fund LP	\$ 1,800,000.00
297	Loeb, Paul	\$ 7,500,000.00
298	Loven, Lowell	\$ 16,646.02
299	Low Volatility Liquidating Fund LP	\$ 11,500,000.00
300	Linda C. Lozier Revocable Trust	\$ 10,000.00
301	Pauline A. MacLennan Revocable Trust	\$ 150,000.00
302	E. Barry Mansur Roth IRA Account	\$ 500,000.00
303	Markel, Jeffrey	\$ 348,990.09
304	Marks, Carol	\$ 500,000.00
305	Marks, Sandra	\$ 100,000.00
306	Marlenga, Paul & Joyce	\$ 243,000.00
307	Mazzara, Maria Viviana	\$ 200,000.00
308	McCleary, Carol	\$ 1,254,667.00
309	McKinley Foundation	\$ 433,762.00
310	McKinley Lancelot One LLC	\$ 10,657,157.00
311	McKinsey Master Retirement Trust	\$ 19,997,321.00
312	McKinsey Master Retirement Trust By: MIO Partners Inc., Investment Manager	\$ 66,000,000.00
313	Marcie Mervis GST Exempt Trust	\$ 52,000.00
314	Marcie Mervis GST Non-Exempt Trust	\$ 627,000.00
315	Millennium Trust Co LLC FBO Jules Pomerantz	\$ 100,000.00
316	Millennium Trust Co LLC FBO Milton Heching IRA #90G340012	\$ 280,000.00
317	Miller, Kathleen J.	\$ 166,403.00
318	Miller, Matthew D.	\$ 1,304,347.00
319	Miller, Richard & Lillian	\$ 30,000.00



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Count	Name/Company	Amount
320	Minnesota District Council of the Assemblies of God	\$ 408,646.00
321	Mishkin, Nancy	\$ 200,000.00
322	MLPF-S Cust fbo Sheila M. Potiker	\$ 500,000.00
323	Morgan Keegan & Co. Inc. FBO Paul Sternberg, Jr. IRA	\$ 250,000.00
324	Mosaic Capital Fund, LLC	\$ 11,500,000.00
325	Elaine C. Muchin Revocable Trust	\$ 300,000.00
326	Next Chapter Holdings LP	\$ 250,000.00
327	Nolan, Marguerite O.	\$ 64,425.00
328	Nomura Bank (Luxembourg) SA	\$ 3,743,850.00
329	North Central University	\$ 500,000.00
330	North Dakota District Council of the Assembly of God	\$ 472,400.00
331	Northwater 5-yr Market-Neutral Fund Ltd.	\$ 700,000.00
332	Northwater Market-Neutral Trust	\$ 1,500,000.00
333	NTC & Co fbo Sumner Lipman IRA	\$ 250,000.00
334	Nussbaum, Dvora Grantor Trust	\$ 380,000.00
335	Nystrom, Lowell	\$ 454,791.68
336	Oakdale Partnership	\$ 150,000.00
337	Oasis Absolute Returns Fund, LP	\$ 1,050,000.00
338	Ocean Gate Capital Management, LP	\$ 3,500,000.00
339	Opitz, Alton	\$ 538,991.23
340	Opsal, Viviann	\$ 19,122.64
341	Orion VP Absolute Return Fund LP	\$ 156,000.00
342	Orr, Gregory John	\$ 150,000.00
343	Ozcar Multi Strategies Class C #133	\$ 14,104,000.00
344	Ozcar Multi Strategies Class C #43	\$ 786,800.00
345	Ozcar Multi Strategies LLC Class B #58	\$ 7,000,000.00
346	Ozcar Multi Strategies LLC Class C #1	\$ 14,260,000.00
347	Ozcar Multi Strategies LLC Class C #365	\$ 16,318,580.33
348	Ozcar Multi-Strategies LLC Class C#424	\$ 13,000,000.00
349	Ozcar Multi-Strategies LLC Class C#58	\$ 7,681,419.67
350	Palm Beach Offshore Ltd.	\$ 411,710,804.40
351	Palm Beach Offshore II Ltd.	\$ 109,898,465.68
352	Passen Investments	\$ 500,000.00
353	Bruce Passen Trust	\$ 250,000.00
354	PBR Residential LLC	\$ 67,848.00
355	Pemco Partners, LP	\$ 5,000,000.00
356	Petra (T) Fixed Income Fund LLC	\$ 10,000,000.00
357	Phipps, Paul C.	\$ 83,275.00
358	Pictet & Cie	\$ 1,110,000.00
359	Pictet & Cie Ref: Aeris Capital	\$ 9,260,000.00
360	PNC Int'l Bank Ltd. Client Ritchie Multi Manager Trading Ltd.	\$ 1,600,414.64
361	PNC Int'l Bank Ltd. Client Ritchie Multi Manager Trading Ltd. (2)	\$ 4,114,167.00

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Count	Name/Company	Amount
362	PNC Int'l Bank Ltd. Client Ritchie Structured Multi Manager Trading Ltd.	\$ 3,983,166.36
363	PNC Int'l Bank Ltd. Client Societe Generale Securities Services SpA client Pragma Alternative	\$ 3,000,000.00
364	Polinsky Investments LLC	\$ 250,000.00
365	PP Partnership	\$ 360,000.00
366	Premier Advisors Fund Offshore Ltd.	\$ 250,000.00
367	Premier Advisors Fund, LLC	\$ 175,000.00
368	Prevost, Mark	\$ 26,100.00
369	Public Bank (Nominees) Ltd.	\$ 2,150,000.00
370	Quantum Family Office Group, LLC	\$ 1,500,000.00
371	Racenstein, Fred M.	\$ 60,000.00
372	Racenstein, Michael & Jody	\$ 62,000.00
373	Ralston, Kenneth	\$ 450,000.00
374	Rapoport, Arkady & Julia Litvin	\$ 300,000.00
375	Reimer Foundation	\$ 213,500.00
376	Reimer, Bill	\$ 721,664.00
377	Reinisch, Marc	\$ 200,000.00
378	Reinisch, Marianne	\$ 50,000.00
379	Philip Reinisch Company	\$ 100,000.00
380	Stanford J. Reinisch Trustee Stanford J. Reinisch FIT Trust Fund 11/17/04	\$ 200,000.00
381	Cynthia Remainder Trust	\$ 100,000.00
382	Rachel Remainder Trust	\$ 359,000.00
383	Rhino Holdings Investment Ltd.	\$ 4,000,000.00
384	Richford Partnership	\$ 150,000.00
385	Ritchie Capital Management	\$ 165,214,491.00
386	Sally Rudnitsky Trust	\$ 33,376.00
387	SAM Alpha Opportunity Fund I, LP	\$ 1,500,000.00
388	Sampson, Georgia A.	\$ 115,460.00
389	Sanders, Rodger	\$ 50,000.00
390	Sandlow, Thomas	\$ 268,138.00
391	Santa Barbara Investment Capital	\$ 2,400,000.00
392	Schallman, Laura	\$ 25,000.00
393	Schattenburger Trust UTD 5/28/04	\$ 500,000.00
394	Scherber, Richard	\$ 343,897.00
395	Schneider, Leonard & Lillian	\$ 1,500,000.00
396	Schneider, Scott	\$ 1,135,031.60
397	Robert Scot Building Venture G.P.	\$ 850,000.00
398	Scotiabanc, Inc.	\$ 22,098,567.74
399	Security Benefit Life Ins. Co Variable Annuity Acct	\$ 579,819.00
400	Select Access Management	\$ 900,000.00
401	Selectinvest Arbitrage Relative Value LP	\$ 33,300,000.00

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Count	Name/Company	Amount
402	Selectinvest Global Equities L/S LP	\$ 1,400,000.00
403	Selectinvest Multistrategy LP	\$ 19,900,000.00
404	Shostak, Robert & Nancy	\$ 250,000.00
405	SHR Holdings LLC	\$ 500,000.00
406	Signature Bank	\$ 3,750,000.00
407	Simmons, Audrey M.	\$ 67,063.00
408	Skybell Select LP	\$ 14,793,325.00
409	Slain, George & Nancy	\$ 327,970.00
410	Somers Dublin Ltd. a/c KBCS	\$ 11,023.00
411	Somers Nominees (Far East) Ltd. a/c 544361	\$ 975,400.00
412	Sonata Funds	\$ 2,000,000.00
413	Sorbo, Anthony & Thelma	\$ 32,074.00
414	Special Situations Invst Fund LP MIO Partners Inc., General Partner	\$ 3,000,000.00
415	SSR Fund (ID) LP	\$ 14,400,000.00
416	SSR Fund II, LP	\$ 3,070,000.00
417	SSSB Partnership	\$ 300,000.00
418	Sterling Management Inc.	\$ 147,896.17
419	Patricia Sternberg IRA	\$ 193,132.00
420	Stillwater Matrix Fund LP	\$ 600,000.00
421	Stockman, Bruce	\$ 659,033.00
422	Stone, Jennifer	\$ 1,000,000.00
423	Stone, Lauren	\$ 1,000,000.00
424	Stone, Roger	\$ 2,000,000.00
425	Steven F. Stratton Defined Benefit Pension Plan	\$ 243,850.00
426	Structured Finance Opportunity Master Fund LP	\$ 3,000,000.00
427	Sullivan, Margaret	\$ 200,297.48
428	Sumnicht & Associates	\$ 590,000.00
429	Swanson, Lynn	\$ 168,870.00
430	Swartz, David	\$ 100,345.00
431	Lawrence Swartz Revocable Trust	\$ 175,000.00
432	Table Mountain Capital, LLC	\$ 2,500,000.00
433	TCS Global Holdings LP	\$ 4,000,000.00
434	Terra Ventura LLC	\$ 195,000.00
435	Thomas J. Ginley Life Insurance Trust DTD 1-22-97	\$ 576,008.33
436	Three Sprouts LLC	\$ 375,000.00
437	Patricia J. Tintner Rev. Living Trust dtd 01/10/05	\$ 225,000.00
438	Toothman, M. Lee	\$ 50,000.00
439	Tosse, Darin & Kris	\$ 145,950.00
440	Townsend, Milo G.	\$ 96,268.18
441	Tracorp Inc. Profit Sharing Plan	\$ 135,000.00
442	Triumph Multi-Series Fund, LP	\$ 225,000.00
443	Triumph Offshore Fund	\$ 200,000.00
444	True North Funding	\$ 1,100,000.00



Government's Final Proposed Restitution Order <sup>1</sup>

Count	Name/Company	Amount
445	Tumen, Steven	\$ 180,933.00
446	Scott Turbin Retirement Plan	\$ 200,000.00
447	Turner, Daniel & Marlene	\$ 32,296.00
448	UBS Fund Services (Cayman) Ltd. a/c Allied Fund Managers Ltd.	\$ 1,500,000.00
449	UBS Fund Services (Cayman) Ltd. a/c Spirit Arbitrage	\$ 723,276.00
450	Umbach Financial Group, LLC	\$ 29,480,000.00
451	Upgren, Audrie L.	\$ 50,063.00
452	Upgren, Dwayne H.	\$ 97,920.00
453	US Bank Custodian FBO Golden Gate Associates, LLC 401K Profit Sharing Plan & Trust Dated May 1, 2008	\$ 243,850.00
454	US Bank NA fbo Iron Absolute Return Fund LP	\$ 1,098,171.00
455	US Bank NA fbo Iron Master Investment Fund LP	\$ 600,000.00
456	US Bank NA fbo Iron Multi-Strategy Fund LP	\$ 1,200,000.00
457	Van Dyke, Doug	\$ 243,729.00
458	VAS Partners, LLC	\$ 375,656.70
459	Vintage Capital Group	\$ 3,000,000.00
460	Wachovia Risk Services	\$ 1,500,000.00
461	Sue Warner Trust	\$ 60,000.00
462	Wein Family Foundation	\$ 750,000.00
463	Wein Family Investment LLC	\$ 41,600.00
464	Wein, Joseph	\$ 780,979.00
465	Wein-Bernhardt, Susan	\$ 667,602.00
466	Weitzman, Jay	\$ 200,000.00
467	Williams, Stephen	\$ 1,800,000.00
468	Winters, Don & Lena	\$ 341,270.00
469	Wipf, Elaine M.	\$ 29,827.74
470	Wolbert, Marlys & Marlyn	\$ 32,776.00
471	Mark T. Wyder Family Trust	\$ 606,000.00
472	Irvin D. & Marilyn Yalom Trust dated 01/21/85	\$ 250,000.00
473	Yeaman, William	\$ 500,000.00
474	Yunker, Clinton	\$ 47,368.00
475	Zimmer Lucas Capital	\$ 3,044,666.81
<b>Grand Total</b>		<b>\$ 2,513,408,950.00</b>

**CERTIFICATE OF SERVICE**

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UNITED STATES OF AMERICA,

Plaintiff,

v.

Case Number: 08cr364(RHK/AJB)

THOMAS JOSEPH PETTERS,

Defendant(s).

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I hereby certify that on May 26, 2010, I served, or caused to be served, the following documents:

Government's Final Proposed Restitution Order

I certify, further, that I electronically filed the above-listed documents with the Clerk of the Court by using ECF, which constitutes service on the following ECF participants, pursuant to the ECF Procedures for the District of Minnesota:

**Eric J Riensche**

Email: [eriansche@felhaber.com](mailto:eriansche@felhaber.com)

**Jessica M Marsh**

Email: [jmarsh@felhaber.com](mailto:jmarsh@felhaber.com)

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**Paul C Engh**

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B. TODD JONES  
United States Attorney

s/ Kim Anderson

BY: KIM ANDERSON  
Legal Assistant