

EXHIBIT A

Tier 1 Claims Against Tech Traders, Inc.

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Bally Lines Ltd. c/o Dr. Edward J. Evors	Objected to claim	Rule to Show Cause hearing on November 2, 2005; Magistrate Donio filed Report and Recommendation on June 19, 2006 recommending disallowance	Awaiting entry of order approving Magistrate Donio's Report and Recommendation
Chambers, James F. and Iva N./ Triple C Corp.	Approved claim		Order entered approving claim on October 27, 2005
Dream Venture Group, LLC c/o Gregg Amerman	Objected to claim	Rule to Show Cause hearing on November 2, 2005; Magistrate Donio filed Report and Recommendation on June 19, 2006 recommending disallowance	Awaiting entry of order approving Magistrate Donio's Report and Recommendation
Future Dreams, LLC c/o Ferrell, Mary A. and Scott	Approved claim		Order entered approving claim on October 27, 2005
Harper Jr., M.D., Fitz	Approved claim		Order entered approving claim on October 27, 2005
ICC Finance Corp. c/o Shlomo Bitensky	Objected to claim	Rule to Show Cause hearing on November 2, 2005; Magistrate Donio filed Report and Recommendation on June 19, 2006 recommending disallowance	Awaiting entry of order approving Magistrate Donio's Report and Recommendation
Janelle Wagner Trust c/o Snyder Financial Services	Approved claim		Order entered approving claim on May 26, 2006
New Century Trading, LLC (includes International Investment Alliance and Metalchem Metallurgical Inc.)	Included on disputed claim schedule but no remaining issue as to claim	Receiver placed New Century Trading, LLC on the disputed claims schedule	On the disputed claims schedule because previous withdrawals were approximately 90% of total amount invested.
P & G Associates, LLC (Account No. 5100-3)	Approved claim		Order entered approving claim on October 27, 2005

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P & P Associates, LLC (Account No. 1100 LDP)	Approved claim		Order entered approving claim on October 27, 2005
P & P Associates, LLC (Account No. 1100 WAP)	Approved claim		Order entered approving claim on October 27, 2005
Patton Associates, LLC (Account No. 1098)	Approved claim		Order entered approving claim on October 27, 2005
Patton Associates, LLC (Account No. 1098-1)	Approved claim		Order entered approving claim on October 27, 2005
Patton Associates, LLC (Account No. 1098-sub)	Approved claim		Order entered approving claim on October 27, 2005
Quest for Life c/o Samuel J. Grimes	Objected to claim	Rule to Show Cause hearing on November 2, 2005; Magistrate Donio filed Report and Recommendation on June 19, 2006 recommending disallowance	Awaiting entry of order approving Magistrate Donio's Report and Recommendation
Rola, LLC c/o Robert P. Goldstein	Approved claim		Order entered approving claim on October 27, 2005
Shasta Capital Associates, LLC (See separate spreadsheet for Tier 2 Shasta investors)	Approved claim		Order entered approving claim on October 27, 2005
Sterling ACS Ltd., Subaccount - Strategic (Bahamas) Portfolio	Objected to claim		Awaiting ruling on aggregation issue. Also, appropriate allocation among Sterling entities may need to be addressed.
Sterling Alliance Ltd.	Objected to claim		Awaiting ruling on aggregation issue. Also, appropriate allocation among Sterling entities may need to be addressed.

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Sterling Bank Ltd.	Objected to claim	Notwithstanding pending objection, Receiver obtained approval for provisional distribution to select Tier 2 Sterling Bank investors (CMP Fund and DRL Twenty Plus Fund)	Awaiting ruling on aggregation issue. Also, appropriate allocation among Sterling entities may need to be addressed.
Sterling Casualty & Insurance Ltd.	Objected to claim		Awaiting ruling on aggregation issue. Also, appropriate allocation among Sterling entities may need to be addressed.
Sterling Investment Management, Ltd.	Objected to claim		Awaiting ruling on aggregation issue. Also, appropriate allocation among Sterling entities may need to be addressed.
Sterling Trust (Anguilla), Ltd.	Objected to claim		Awaiting ruling on aggregation issue. Also, appropriate allocation among Sterling entities may need to be addressed.
Strategic Investment Portfolio (a Sterling entity)	Objected to claim		Awaiting ruling on aggregation issue. Also, appropriate allocation among Sterling entities may need to be addressed.

Tier 2 Claims Against Shasta Capital Associates, LLC

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
A Wall Street Fund c/o Thomas Buckley	Approved claim		Order entered approving claim on October 27, 2005
Aaron, Susan D. c/o Vanguard Fiduciary Trust Company	Approved claim		Order entered approving claim on October 27, 2005
Acacia Fund	Approved claim		Order entered approving claim on October 27, 2005
Ardill, Thomas A.	Approved claim		Order entered approving claim on October 27, 2005
Batchelar, Robert Scott	Approved claim		Order entered approving claim on October 27, 2005
BPU Banca Popolare Commercio, Industria International SA c/o Massimo Munzin	Approved claim		Order entered approving claim on October 27, 2005
Broadtree Reinsurance Co. c/o John Evans	Approved claim		Order entered approving claim on October 27, 2005
Bubonovich, Michael and Carol	Approved claim		Order entered approving claim on October 27, 2005
Bubonovich, Michael c/o First Regional Bank	Approved claim		Order entered approving claim on October 27, 2005
Castle Rock Company Limited c/o Nesrin Gunkut	Approved claim		Order entered approving claim on October 27, 2005

Tier 2 Claims Against Shasta Capital Associates, LLC

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Chambers, James F. and Iva N.	Approved claim		Order entered approving claim on October 27, 2005
Chen, Jun	Approved claim		Order entered approving claim on October 27, 2005
Chicago Freight Car Leasing	Approved claim		Order entered approving claim on October 27, 2005
Chung, Anita Li	Approved claim		Order entered approving claim on October 27, 2005
Citco Global Custody N.V. (Stable Absolute Return)	Objected to claim	Rule to Show Cause hearing on November 2, 2005; Magistrate Donio filed Report and Recommendation on June 19, 2006 recommending disallowance	Awaiting entry of order approving Magistrate Donio's Report and Recommendation
Corcoran, Steve	Approved claim		Order entered approving claim on October 27, 2005
Dent, Thomas c/o Vanguard Fiduciary Trust Company	Approved claim		Order entered approving claim on October 27, 2005
Dent, Thomas W. and Barbara L.	Approved claim		Order entered approving claim on October 27, 2005
Deverett, Howard	Approved claim		Order entered approving claim on October 27, 2005
Deverett, Howard/Elexis Capital	Approved claim		Order entered approving claim on October 27, 2005

Tier 2 Claims Against Shasta Capital Associates, LLC

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Freda, Richard R. and Marcia c/o Charles Schwab & Co.	Approved claim		Order entered approving claim on October 27, 2005
G.W. Bond Management, LLC	Approved claim		Order entered approving claim on October 27, 2005
Gambrell, Byron	Approved claim		Order entered approving claim on October 27, 2005
Green, Marsha	Objected to claim	Settlement of Receiver's objection to the claim	Order entered approving settlement on April 25, 2006
Heller, William D. and Janet E.	Approved claim		Order entered approving claim on October 27, 2005
Him, Ron c/o Ryan Allan Ltd.	Approved claim		Order entered approving claim on October 27, 2005
Hirsch, Norman	Approved claim		Order entered approving claim on October 27, 2005
Kalb, Austin	Approved claim		Order entered approving claim on October 27, 2005
KCL Corporation c/o Faith and Cengiz Ozcelebi	Approved claim		Order entered approving claim on October 27, 2005
Kraus, Stephen J. c/o Lincoln Trust Company	Approved claim		Order entered approving claim on October 27, 2005

Tier 2 Claims Against Shasta Capital Associates, LLC

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Leveque, Laurent	Approved claim		Order entered approving claim on October 27, 2005
List, Thomas c/o Millennium Trust Company	Objected to claim	Settlement of Receiver's objection to the claim	Order entered approving settlement on April 25, 2006
Lopez, Alfred	Approved claim		Order entered approving claim on October 27, 2005
Loucks, Richard	Approved claim		Order entered approving claim on October 27, 2005
Marrongelle, Dr. Jeffrey L. and Barbara	Objected to claim	Settlement of Receiver's objection to the claim	Order entered approving settlement on March 10, 2006
McManigal, Paul G.	Approved claim		Order entered approving claim on October 27, 2005
McManigal, Paul G. IRA c/o Millennium Trust Company	Approved claim		Order entered approving claim on October 27, 2005
Mukerji, Jaydip	Approved claim		Order entered approving claim on October 27, 2005
Northridge, G. Stephen	Approved claim		Order entered approving claim on October 27, 2005
Omaha Boy, Nancy H.	Objected to claim	Settlement of Receiver's objection to the claim	Order entered approving settlement on April 17, 2006

Tier 2 Claims Against Shasta Capital Associates, LLC

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Podila, Prasad	Approved claim		Order entered approving claim on October 27, 2005
Richardson, Robert c/o Charles Schwab & Co.	Approved claim		Order entered approving claim on October 27, 2005
Richardson, Theresa c/o Charles Schwab & Co.	Approved claim		Order entered approving claim on October 27, 2005
Saner, Cheri	Approved claim		Order entered approving claim on October 27, 2005
Saner, Dale c/o First Regional Bank	Approved claim		Order entered approving claim on October 27, 2005
Schulz, Diana c/o Millenium Trust Co.	Approved claim		Order entered approving claim on October 27, 2005
Schulz, William C. and Diana	Approved claim		Order entered approving claim on October 27, 2005
Schulz, William C. c/o Millenium Trust Co.	Approved claim		Order entered approving claim on October 27, 2005
Seward, Charles	Approved claim		Order entered approving claim on October 27, 2005
Shasta, Peter Mt.	Objected to claim	Rule to Show Cause hearing on November 2, 2005; Magistrate Donio filed Report and Recommendation on June 19, 2006 recommending disallowance	Awaiting entry of order approving Magistrate Donio's Report and Recommendation

Tier 2 Claims Against Shasta Capital Associates, LLC

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Shimer, Alison E.	Objected to claim		Claim held in abeyance pending ruling on Robert Shimer's motion for summary judgment , per Magistrate Donio's Report and Recommendation dated September 2, 2005
Shimer, Stephen D.	Approved claim		Order entered approving claim on October 27, 2005
Shimer, Stephen D./SDS Defined Benefit Plan	Approved claim		Order entered approving claim on October 27, 2005
Stevenson, Nicholas c/o Millennium Trust Company	Approved claim		Order entered approving claim on October 27, 2005
Stevenson, Nicholas	Approved claim		Order entered approving claim on October 27, 2005
Taleb, Nazih and May c/o Karim Taleb	Approved claim		Order entered approving claim on October 27, 2005
Tate Family Limited Partnership	Approved claim		Order entered approving claim on October 27, 2005
Tate, Philip	Approved claim		Order entered approving claim on October 27, 2005
Triester International Trading Corporation	Approved claim		Order entered approving claim on October 27, 2005

Tier 2 Claims Against Shasta Capital Associates, LLC

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Unger, Kathrin	Approved claim		Order entered approving claim on October 27, 2005
Unger, Samuel S.	Approved claim		Order entered approving claim on October 27, 2005
Universe Capital Appreciation, LLC c/o David Perkins (See separate spreadsheet for status of Tier 3 Universe investor claims)	Approved claim	Pursuant to Magistrate Donio's directive, Receiver filed motion for authority to distribute funds directly to Tier 3 Universe investors and motion to disallow certain Tier 3 Universe investor claims	Order entered approving claim and authorizing distribution to certain Universe investors on April 17, 2006; Awaiting order on Receiver's motion to disallow certain Universe investor claims
Valbracht, Walter William and Janice	Approved claim		Order entered approving claim on October 27, 2005
Wood, Dennis c/o Charles Schwab & Co.	Approved claim		Order entered approving claim on October 27, 2005
Zinman, Don	Approved claim		Order entered approving claim on October 27, 2005
Zwyssig, Marco	Approved claim		Order entered approving claim on October 27, 2005

Tier 3 Universe Capital Appreciation, LLC Claims

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Albrink, Jonathan and Vidya	Approved claim		Order entered approving claim on April 17, 2006
Anderson, Hubert A.	Approved claim		Order entered approving claim on April 17, 2006
Anderson, Jody	Approved claim		Order entered approving claim on April 17, 2006
Baetz, Diana and Patrick	Approved claim		Order entered approving claim on April 17, 2006
Baetz, Jacqueline and William	Approved claim		Order entered approving claim on April 17, 2006
Condon, Richard	Approved claim		Order entered approving claim on April 17, 2006
Cook, Russell	Approved claim		Order entered approving claim on April 17, 2006
Cooper, Robert	Objected to claim	Filed motion to disallow claim	Awaiting ruling on Receiver's Motion to Disallow Certain Universe Claims
Donohue, James J.	Approved claim		Order entered approving claim on April 17, 2006
Fisher Trust	Approved claim		Order entered approving claim on April 17, 2006

Tier 3 Universe Capital Appreciation, LLC Claims

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Fisher, Charles	Approved claim		Order entered approving claim on April 17, 2006
Fisher, Sara L.	Approved claim		Order entered approving claim on April 17, 2006
Freeman, Gregory	Approved claim		Order entered approving claim on April 17, 2006
Furst, Jack and Sidney	Approved claim		Order entered approving claim on April 17, 2006
Geib, Douglas	Approved claim		Order entered approving claim on April 17, 2006
Graves, Amanda	Objected to claim	Filed motion to disallow claim	Awaiting ruling on Receiver's Motion to Disallow Certain Universe Claims
Gubler, Cory	Objected to claim	Filed motion to disallow claim	Awaiting ruling on Receiver's Motion to Disallow Certain Universe Claims
Hutchings, Darryl B.	Approved claim		Order entered approving claim on April 17, 2006
Maclin, Cary	Approved claim		Order entered approving claim on April 17, 2006
Master Marketers (Stolfuz, D. & E.)	Approved claim		Order entered approving claim on April 17, 2006

Tier 3 Universe Capital Appreciation, LLC Claims

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Miller, Omer and Janice	Approved claim		Order entered approving claim on April 17, 2006
Mookerjee, Priya	Approved claim		Order entered approving claim on April 17, 2006
Nelson, Laura	Approved claim		Order entered approving claim on April 17, 2006
Nixon, Joan	Approved claim		Order entered approving claim on April 17, 2006
Nixon, Joan	Objected to claim	Filed motion to disallow claim	Awaiting ruling on Receiver's Motion to Disallow Certain Universe Claims
Pinard, Armand and Heather	Approved claim		Order entered approving claim on April 17, 2006
Ptak, Andrew and Catherine	Approved claim		Order entered approving claim on April 17, 2006
Rabin, Mitchell	Approved claim		Order entered approving claim on April 17, 2006
Richardson, Robert and Theresa	Approved claim		Order entered approving claim on April 17, 2006
Rooney, Anne and Pat	Approved claim		Order entered approving claim on April 17, 2006

Tier 3 Universe Capital Appreciation, LLC Claims

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Rooney, P. Greg and Lori	Approved claim		Order entered approving claim on April 17, 2006
Schmalz, Harry	Objected to claim	Filed motion to disallow claim	Awaiting ruling on Receiver's Motion to Disallow Certain Universe Claims
Sedlacek, Bruce and Marlene	Approved claim		Order entered approving claim on April 17, 2006
Sheets, Colleen	Approved claim		Order entered approving claim on April 17, 2006
Sheets, Robert	Approved claim		Order entered approving claim on April 17, 2006
Sheets, Thomas Collins	Approved claim		Order entered approving claim on April 17, 2006
Sherman Family Trust c/o Sherman, Miriam	Approved claim		Order entered approving claim on April 17, 2006
Shimer, George Trust	Objected to claim	Filed motion to disallow claim	Awaiting ruling on Receiver's Motion to Disallow Certain Universe Claims
Simpson, Terre	Approved claim		Order entered approving claim on April 17, 2006
Thompson, Reece	Approved claim		Order entered approving claim on April 17, 2006

Tier 3 Universe Capital Appreciation, LLC Claims

Name of Claimant	Receiver's Treatment of Claim	Status of Objection (If Applicable)	Current Status of Claim
Trinidad/VICO/Pinnacle	Objected to claim	Filed motion to disallow claim	Awaiting ruling on Receiver's Motion to Disallow Certain Universe Claims
Watt, Madge	Approved claim		Order entered approving claim on April 17, 2006
Wedel, Harland and Donna	Objected to claim	Filed motion to disallow claim	Awaiting ruling on Receiver's Motion to Disallow Certain Universe Claims
Yamane Family Trust	Approved claim		Order entered approving claim on April 17, 2006
Zuliani, Michael	Approved claim		Order entered approving claim on April 17, 2006