

EXHIBIT A TO RECEIVER'S OBJECTIONS TO TRADE CREDITORS

| Claimant | Claim Type | Entity | Claim Amount | Disputed | Proposed/Allowed Amt | Explanation |
|--|-------------------|--------------|-----------------|---------------|----------------------|---|
| BroadView Networks | Services | MCC | \$ 5,410.83 | \$ - | \$ 5,410.83 | |
| A & W Technologies, Inc | Goods, svcs | SW Atlanta H | \$ 9,076.92 | \$ - | \$ 9,076.92 | |
| Air Products and Chemicals Inc | Services | GA MPFCSV | \$ 5,326.13 | \$ - | \$ 5,326.13 | |
| Abright, Stoddard, Warrick | Services | MCC | \$ 38,697.58 | \$ - | \$ 38,697.58 | |
| Abram | Goods | MTS | \$ 281.06 | \$ - | \$ 281.06 | |
| Aiston Bird LLP | Services | NHBC | \$ 1,206,238.82 | \$ - | \$ 1,206,238.82 | Eliminates post receivership invoices |
| American Bankruptcy Institute | Goods | MCC | \$ 3,730.00 | \$ 1,000.00 | \$ 2,730.00 | |
| American Express c/o Becker & Lee LLP | Credit cards | MCC | \$ 15,400.01 | \$ - | \$ 15,400.01 | |
| American Express c/o Becker & Lee LLP | Credit cards | MCC | \$ 106,482.09 | \$ - | \$ 106,482.09 | |
| Andrew Weissman | Services | HCFMA | \$ 300.00 | \$ 200.00 | \$ 100.00 | No back up provided Eliminates post receivership invoices |
| Avamark Refreshment Services | Goods | MCC | \$ 1,929.71 | \$ 165.00 | \$ 1,764.71 | |
| Atlanta Awing Co, Inc | Goods, svcs | SW Atlanta H | \$ 2,338.66 | \$ - | \$ 2,338.66 | |
| Automatic Protection Services, Inc | Goods, svcs | GA MPFC | \$ 2,196.68 | \$ - | \$ 2,196.68 | |
| Blue Shield of California | Benefits | MCC | \$ 78,814.91 | \$ - | \$ 78,814.91 | |
| Cambridge Transportation | Services | MCC | \$ 32.00 | \$ - | \$ 32.00 | |
| 1.88 National Bank | Line of credit | CI | \$ 20,475.45 | \$ 29.00 | \$ 20,446.45 | Duplicate claim overstates amount owed |
| 1.88 Law & Salomons | Services | MCC | \$ 3,960.91 | \$ - | \$ 3,960.91 | |
| 1.88 Fedex | Services | MCC | \$ 2,118.05 | \$ - | \$ 2,118.05 | |
| 1.88 Callien Dobrich | Wages | Castle Hill | \$ 6,533.26 | \$ 6,533.26 | \$ - | |
| 1.88 Freedom Medical, Inc | Services | SW Atlanta H | \$ 47,134.60 | \$ - | \$ 47,134.60 | |
| 1.88 Garbia Macgregor & Plocki | Services | MCC | \$ 7,177.50 | \$ - | \$ 7,177.50 | |
| 1.88 Glenn M Gelman & Associates | Services | MCH | \$ 10,150.00 | \$ 10,150.00 | \$ - | |
| 1.88 Heather Petrossian | Services | HCFMA | \$ 495.00 | \$ - | \$ 495.00 | |
| 1.88 Hamax Medical Staffing, Inc | Services | GA MPFC | \$ 158,320.84 | \$ 22,763.54 | \$ 135,557.30 | |
| 1.88 Inside Plants, Inc | Services | MCC | \$ 538.00 | \$ - | \$ 538.00 | |
| 1.88 Intermix Capital | Services | MCC | \$ 17,000.00 | \$ 1,000.00 | \$ 16,000.00 | |
| 1.88 Larry Shapiro PT | Services | HCFMA | \$ 159,236.23 | \$ 159,236.23 | \$ - | |
| 1.88 Law Off of Lazaro E Fernandez Inc | Services | MCC | \$ 66,768.78 | \$ - | \$ 66,768.78 | |
| 1.88 Lisa Ward | Wages | Castle Hill | \$ 2,485.82 | \$ 2,485.82 | \$ - | |
| 1.88 Michael J. Whitten & Associates, PC | Services | MPFC III | \$ 13,936.70 | \$ 9,916.79 | \$ 4,019.91 | |
| 1.88 Pitney Bowes, Inc | Rejection damages | MCC | \$ 3,072.03 | \$ - | \$ 3,072.03 | |
| 1.88 Pitney Bowes, Inc | Goods | MCC | \$ 2,971.02 | \$ - | \$ 2,971.02 | |
| 1.88 Quality Medical Billing, Inc | Services | HCFMA | \$ 7,300.00 | \$ - | \$ 7,300.00 | |
| 1.88 BSRN Associates | Services | MCC | \$ 129,166.65 | \$ 129,166.65 | \$ - | |
| 1.88 SCN | Services | MCC | \$ 154.50 | \$ - | \$ 154.50 | |
| 1.88 Southern California Edison | Services | MCC | \$ 11,398.35 | \$ - | \$ 11,398.35 | |
| 1.88 Southern California Edison | Services | MCC | \$ 1,247.46 | \$ - | \$ 1,247.46 | |
| 1.88 Systems Management Group | Services | HCFMA | \$ 435.00 | \$ - | \$ 435.00 | |

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|--|------------------|---------------|----------------|----------------|----------------------|--------------|--------------------------------------|
| Reasurer Tax Collector/County of Orange | Taxes | JL | 149.26 | 149.26 | \$ | - | Personal liability of Mr. Lamparillo |
| 1705 plaintiffs c/o Jason L Haas, Theodora O | Services | Var MPFCs | 103,012.56 | 103,012.56 | \$ | - | |
| ABM Engineering Services | Services | GA MPFC/SV | 332,735.61 | 41,923.28 | \$ | 290,812.33 | |
| ABM Security Inc | Services | GA MPFC | 104,254.10 | - | \$ | 104,254.10 | |
| Anthony Macaluso/TEEM | A/R | MPFC VI | 12,055,000.00 | - | \$ | - | |
| Bank of New York Mellon Attn: Stuart Rothert | Services | MCC/MCH & | 13,276,356.99 | 13,276,356.99 | \$ | - | |
| City of Thousand Oaks c/o Account Recovery | Goods | Castle Hill | 15,643.11 | 15,643.11 | \$ | - | |
| Coalition America, Inc | Litigation | NHBC | 4,042,169.00 | - | \$ | 4,042,169.00 | |
| Coalition America, Inc | Services | NHBC | 150,159.15 | 109,904.27 | \$ | 40,254.88 | |
| Comerica Bank | Goods, services | MCH & subs | 51,658.61 | 20,952.00 | \$ | 30,706.61 | |
| David Scott Coles | Other | MCC/MCH & | Uncertain | - | \$ | - | |
| Diane Gray/Elite Staffing Group LLC | Services/Wages | MCH/SWAH | 19,000.00 | 19,000.00 | \$ | - | |
| Dr. Gez Agoff | Other | HCFMA | 5,000,000.00 | 5,000,000.00 | \$ | - | |
| Emma Moran | Wages | Castle Hill | 2,804.85 | 2,804.85 | \$ | - | |
| Elidia MacDonald | Other | Rvshp Estate | 635,578.21 | 635,578.21 | \$ | - | |
| Elidia MacDonald | Other | Rvshp Estate | 3,578,696.71 | 3,578,696.71 | \$ | - | |
| Fulton Emergency Group LLC | Services | GA MPFC/SV | 373,538.99 | 54,521.46 | \$ | 319,017.53 | |
| Gez Agoff | Other | MCH | 5,000,000.00 | 5,000,000.00 | \$ | - | |
| Saida, Slavich & Flores, PC | Services | United Capita | 32,211.96 | 32,211.96 | \$ | - | |
| 110 Road Entertainment Group | Services | MCH | 1,750,000.00 | 1,750,000.00 | \$ | - | |
| Internal Revenue Services/Insolvency Group | Taxes | MCH | 10,294,326.76 | 10,294,326.76 | \$ | - | |
| Internal Revenue Services/Insolvency Group | Taxes | MCH & subs | 169,113,217.32 | 169,113,217.32 | \$ | - | |
| Interwest International Equities Corporation | Other | MCC/MCH & | Uncertain | - | \$ | - | |
| Janet Winkler | Wages | Castle Hill | 1,170.00 | 1,170.00 | \$ | - | |
| Jim Reece | Services | Castle Hill | 3,843.00 | 3,843.00 | \$ | - | |
| Julene J Carlson | Wages | Castle Hill | 9,662.93 | 9,662.93 | \$ | - | |
| Katherine M. Eriksen | Preferred stock | MCC | 79.47 | 79.47 | \$ | - | |
| Michael Gerstenfeld c/o | Other | A/R | 987,000.00 | 920,400.00 | \$ | 66,600.00 | |
| Keith Rustvold | Wages | Trace Life | 24,399.65 | 24,399.65 | \$ | - | |
| Kelly Services Inc | Services | Trace Life | 6,500.00 | 6,500.00 | \$ | - | |
| Law Offices of Matthew Hoffman | Services | MCC | 8,291.82 | 8,291.82 | \$ | - | |
| Med Center c/o Account Recovery Services | Services | Castle Hill | 428.10 | 428.10 | \$ | - | |
| Ms Barb Culver | Other | MCC/MCH & | Uncertain | - | \$ | - | |
| NY State Department of Taxation and Finance | Taxes | MCC | 536,899.24 | 536,899.24 | \$ | - | |
| People's Community Health Centers | Other | MPFC I | 1,007,437.93 | - | \$ | 1,007,437.93 | |
| Pugh Int'l Inc/Northland Comm Hlth Care | Goods,svcs,wages | MPFC | 155,000.00 | 155,000.00 | \$ | - | |
| Signature Financial Group Inc | Other | MCC/MCH & | Uncertain | - | \$ | - | |
| Sodexo Operations LLC c/o Adrienne Vadell | Goods, services | GA MPFC/SV | 149,698.75 | - | \$ | 144,830.96 | |
| Therm LLC c/o James S Brasher, Esq. | A/R | MPFC VI | 15,000,000.00 | 15,000,000.00 | \$ | - | |
| US Department of Labor for MCC 401k Plan A | Benefits | MCC | 27,670.14 | 27,670.14 | \$ | - | |
| WallMark Securities Inc | Other | MCC/MCH & | Uncertain | - | \$ | - | |

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|---|------------|-----------|-------------------|-------------------|-----------------------|-------------|
| Wells Fargo Bank, NA Attn: Elizabeth Walker | Other | MCC/MCH & | \$ 587,636.11 | \$ 587,636.11 | \$ - | |
| Wells Fargo Bank, NA Attn: Elizabeth Walker | Other | MCC/MCH & | \$ 4,367,293.03 | \$ 4,367,293.03 | \$ - | |
| Wells Fargo Bank, NA Attn: Patricia Adams M | Other | MCC/MCH & | \$ 176,301.75 | \$ 176,301.75 | \$ - | |
| | | | \$ 251,128,166.66 | \$ 243,271,520.27 | \$ 7,821,768.60 | |