

LIABILITIES OF HEARTLAND AND JMS

			Pre-Receiver		Post-Receiver
Tax Claims					
	State of Indiana (Payroll Taxes)		\$10,446.06		
	IRS				
Trade Claims (estimated)			\$75,000.00		
Investor Claims (estimated)			\$35,315,902.00		
Receivership Costs					
	Attorney Fees (estimate to date)				\$27,000.00
	Receiver Fees (estimate to date)				\$26,000.00
	Accountant Fees (estimate to date)				\$100,000.00
	Expenses Paid to Date				\$3,306.50
TOTAL			\$35,401,348.06		\$156,306.50