

I. **Non-Investor Claims**

The Receiver received Non-Investor Claim Forms from 16 different claimants. These claimants claimed secured status by virtue of judgment liens, mechanic's liens, mortgages and tax liens. The Receiver also conducted title searches on the subject properties. The secured status of each claimant is discussed below.

1. **Stoney Run, LLC.** Stoney Run filed a secured claim in the amount of \$256,467.95. Stoney Run obtained a judgment against Alan Schneider and Joanne Schneider and placed judgment liens in Cuyahoga County (2/22/05), Lake County (2/28/05), Ashland County (2/28/05), Lorain County (3/1/05) and Wayne County (3/2/05). Judgment liens filed on or after February 4, 2005, are void because the Receiver took possession and control of all assets of the Schneiders and their related companies on that date. Moreover, pursuant to this Court's Amended Order Appointing Receiver dated February 28, 2005, the filing of liens or other conduct designed to take action against Receivership property was specifically enjoined. Finally, the judgment liens of Stoney Run were declared void by virtue of this Court's Order dated December 2007, granting the Receiver's Motion for Partial Judgment in the Investor litigation. Accordingly, the Receiver recommends that Stoney Run, LLC be treated as an unsecured creditor. There was also insufficient information presented to justify the amount of this claim which appears to be, in reality, a liquidated damages penalty that is unrelated to actual loss. The amount of the claim, to be allowed as unsecured, requires further documentation.

2. **Donley's, Inc.** Donley's filed two claims. Donley's first claim is for \$689,000.00 arising out of a Cognovit Judgment taken against Joanne Schneider and

Pearl Development Company, LLC (“Pearl Development”). Donley’s caused judgment liens to be filed in Cuyahoga County (12/13/04) and Lake County and Lorain County (1/10/05). Donley’s also filed a secured claim in the amount of \$989,595.43 alleging that it held a mechanic’s lien which it caused to be recorded on 12/3/04 against certain property owned by Pearl Development.

Although requested to do so, Donley’s has not submitted evidence to substantiate the validity of their note and consequently the subsequent judgment. The Receiver is also aware that Donley’s filed a lawsuit against Roetzel & Andress, which was settled. The Receiver has requested information related to this settlement in order to determine if Donley’s claim should be reduced or otherwise deemed satisfied. No information has yet been submitted.

The judgment liens filed by Donley’s relate only to property titled in the names of either Joanne Schneider or Pearl Development. Under applicable Ohio law, a judgment lien against property owned jointly by one or more persons is not effective to bind the non-debtor’s interest in the property. Moreover, absent indication on the deed otherwise, property owned jointly by two people is deemed to be owned 50% by each. See, *Citifinancial, Inc., et al. v. Blosser, et al.* (2001) Fulton App. No. F-00-026, Ohio App. LEXIS 2645 (June 15, 2001), at *8 (“[W]hen a deed is silent as to the respective shares of a tenancy in common, a presumption arises that the interests of the parties are equal.”) See also, R.C. §5302.20 (analogous rule for joint tenants with right of survivorship). None of the real estate sold by the receivership was titled solely in Joanne Schneider’s name. Therefore, to the extent Donley’s has an interest at all in real property

in which Joanne Schneider was a joint tenant with Alan, that interest is limited to 50% of the liquidation proceeds.

However, because Donley's failed to provide sufficient information to substantiate its judgment and consequently its judgment lien (which also appears to be in the nature of a liquidated damages penalty), because its judgment lien (against Pearl Development) is subordinate in time to the liens of other creditors, and because it has not provided information related to the settlement of its claim against Roetzel & Andress, the Receiver recommends that Donley's claim arising out of its judgment lien be denied in full.

The priority and validity of Donley's mechanic's liens is discussed below along with that of the other mechanic's lien claimants. Insufficient information was filed for the receiver to determine if the amount of the claim is valid. The Affidavit of Mechanic's Lien was not timely filed. As with all of the mechanic's lien claims, even if valid, the Receiver recommends that the mechanic's lien claim of Donley's be subordinated to the claims of Home Savings and Loan.

3. G.Q. Contracting. G.Q. Contracting filed a secured claim in the amount of 896,887.00 alleging that it held a mechanic's lien which it caused to be recorded on 11/23/04, 11/24/04 and on 12/22/04 against certain property owned by Pearl Development. G.Q. Contracting's claim includes "contract damages arising from the termination" of its contract, which is not permitted under its contract. The proper amount of its claim is therefore \$472,790.92. The Affidavit of Mechanic's Lien was not timely filed. As with all of the mechanic's lien claims, even if valid the Receiver recommends that the mechanic's lien claim of G.Q. Contracting be subordinated to the claims of Home

Savings and Loan. Therefore, the Receiver recommends that this claim be denied as a secured claim, but allowed in the amount of \$472,790.92 as unsecured.

4. **Northern Valley Contractors, Inc..** Northern Valley filed a secured claim in the amount of \$199,838.87 alleging that it held a mechanic's lien which it caused to be recorded on 11/24/04 against certain property owned by Pearl Development. Insufficient information was filed for the receiver to determine if the amount of the claim is correct. Therefore, the Receiver recommends that this claim be denied unless additional information is provided. The Affidavit of Mechanic's Lien was not timely filed. As with all of the mechanic's lien claims, even if valid the Receiver recommends that the mechanic's lien claim of Northern Valley be subordinated to the claims of Home Savings and Loan.

5. **Best Supply.** Best Supply filed a secured claim in the amount of \$96,113.01 alleging that it held a mechanic's lien which it caused to be recorded on 12/3/04 against certain property owned by Pearl Development. Insufficient information was filed for the receiver to determine if the amount of the claim is valid. The Affidavit of Mechanic's Lien was not timely filed. Therefore, the Receiver recommends that it be denied. To the extent that the claim is allowed as secured as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claim of Best Supply be subordinated to the claims of Home Savings and Loan.

6. **R.W. Sidley, Inc..** Sidley filed a secured claim in the amount of \$34,317.50 alleging that it held a mechanic's lien which it caused to be recorded on 2/15/05 against certain property owned by Pearl Development. Insufficient information was filed for the receiver to determine if the amount of the claim is valid. The Affidavit

of Mechanic's Lien was not timely filed. Therefore, the Receiver recommends that it be denied. To the extent that the claim is allowed as secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claim of R.W. Sidley, Inc. be subordinated to the claims of Home Savings and Loan.

7. **Tomco Metal Fabricating, Inc..** Tomco filed a secured claim in the amount of \$87,898.47 alleging that it held a mechanic's lien which it caused to be recorded on 2/23/05 against certain property owned by Pearl Development. Insufficient information was filed for the receiver to determine if the amount of the claim is valid. The Affidavit of Mechanic's Lien was not timely filed. Therefore, the Receiver recommends that it be denied. To the extent that the claim is allowed as secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claim of Tomco be subordinated to the claims of Home Savings and Loan

8. **Quality Cement, Inc..** Quality Cement filed a secured claim in the amount of \$242,577.96 alleging that it held a mechanic's lien which it caused to be recorded on 11/15/04 against certain property owned by Pearl Development. Insufficient information was filed for the receiver to determine if the amount of the claim is valid. The Affidavit of Mechanic's Lien was not timely filed. Therefore, the Receiver recommends that it be denied. To the extent that the claim is allowed as secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claim of Quality Cement be subordinated to the claims of Home Savings and Loan

9. **Tycor Roofing, Inc. (formerly known as Hal Jones Construction).** Tycor filed a secured claim in the amount of \$104,683.00 alleging that it held a mechanic's lien which it caused to be recorded on 12/16/04 against certain property

owned by Pearl Development. Insufficient information was filed for the receiver to determine if the amount of the claim is valid. The Affidavit of Mechanic's Lien was not timely filed. Therefore, the Receiver recommends that it be denied. To the extent that the claim is allowed as secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claim of Tycor be subordinated to the claims of Home Savings and Loan

10. Lorain Glass Co., Inc. Lorain Glass filed a secured claim in the amount of \$154,894.00 alleging that it held a mechanic's lien which it caused to be recorded on 12/20/04 against certain property owned by Pearl Development. The amount of the claim appears to be valid. The Affidavit of Mechanic's Lien was not timely filed. Therefore, the Receiver recommends that it be allowed as an unsecured claim. To the extent that the claim is allowed as secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claim of Lorain Glass be subordinated to the claims of Home Savings and Loan

11. Steinglass Mechanical Contracting, Inc. Steinglass Mechanical Contracting filed a secured claim in the amount of \$52,354.05 alleging that it held a mechanic's lien which it caused to be recorded on 2/23/05 against certain property owned by Pearl Development. The amount of the claim appears to be valid. The Affidavit of Mechanic's Lien was not timely filed. Therefore, the Receiver recommends that it be allowed as an unsecured claim. To the extent that the claim is allowed as secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claim of Steinglass Mechanical be subordinated to the claims of Home Savings and Loan

12. Cleveland Construction. Cleveland Construction filed three claims. Cleveland Construction's first claim is for \$2,625,000.00 arising out of a Cognovit Judgment taken against Joanne Schneider and Pearl Development. Cleveland Construction caused a judgment lien to be filed in Cuyahoga County (12/3/04). Cleveland Construction also filed two secured claims alleging that it held mechanic's liens in the amounts of \$720,152.20 and \$907,335.00 plus interest, which it caused to be recorded on 12/3/04 and 12/13/04, respectively, against certain property owned by Pearl Development.

After multiple requests, Cleveland Construction has provided no reliable evidence supporting its judgment lien, and therefore, that claim should be denied. As with the previously described judgment lien claims, this too appears to be a liquidated damages penalty.

Regarding Cleveland Construction's first filed mechanic's lien, insufficient information was filed for the receiver to determine if the amount of the claim is valid. Therefore, the Receiver recommends that it be denied, unless additional information is provided.

The second mechanic's lien filed by Cleveland Construction is invalid because it relates to future work to be performed under the contract with Pearl Development. Pursuant to the terms of the contract between Cleveland Construction and Pearl Development, Cleveland Construction is not entitled to the lost future revenues to be derived from the contract arising out of its early termination. Neither Affidavit of Mechanic's Lien was timely filed. To the extent that these claims are allowed as secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's

lien claims of Cleveland Construction be subordinated to the claims of Home Savings and Loan.

13. Harrington Electric. Harrington Electric filed a secured claim in the amount of \$624,152.65 alleging that it held a mechanic's lien which it caused to be recorded on 12/15/04 against certain property owned by Pearl Development. The amount of the claim appears to be valid. The Affidavit of Mechanic's Lien was not timely filed. Therefore, the Receiver recommends that it be allowed as an unsecured claim. To the extent that the claim is allowed as secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claim of Harrington Electric be subordinated to the claims of Home Savings & Loan.

14. Castle Heating & Air, Inc. Castle Heating & Air filed a secured claim in the amount of \$206,698.12 alleging that it held a mechanic's lien which it caused to be recorded on 1/19/05 against certain property owned by Pearl Development. Insufficient information was filed for the Receiver to determine if the amount of the claim is valid or when work was last performed. Therefore, the Receiver recommends that it be denied. To the extent that the claim is allowed secured, as with all of the mechanic's lien claims, the Receiver recommends that the mechanic's lien claims of Castle Heating & Air be subordinated to the claims of Home Savings & Loan.

15. City of Parma Heights. Parma Heights filed a secured claim in the amount of \$4,137,557.72, claiming a special tax assessment against the property that the parties have generally referred to as Cornerstone Development. The assessment was allocated among the three owners comprising the Cornerstone Development by Parma Heights as follows:

Garnet Development Company	36.99%
Ruby Development Company	25.98%
Pearl Development Company	37.09%

Parma Heights' assessment arose out of a Project Development Agreement dated December 15, 2003, with Pearl Development, Ruby Development and Garnet Development. The Project Development Agreement is unclear in certain respects, declaring in the recitals that Pearl Development, Ruby Development and Garnet Development have agreed that their properties may be assessed for the cost of the parking facilities, but elsewhere providing that prior to proceeding with the improvements, Pearl Development, Ruby Development and Garnet Development are to petition the City to levy the special street assessments. The Agreement provides that the remedies of the City are limited in the event of a default or breach of the Agreement. Such remedies do not include the right to levy special assessments for the repayment of monies to the City.

Neither the original Ordinance passed by the City on December 15, 2003 (Ordinance No. 2003-41) authorizing the Agreement nor the resolution passed by the City on May 24, 2004 (Resolution No. 2004-11) declaring it necessary to construct certain improvements, actually make special assessment levies. Indeed, it was not until May 22, 2006, that the City actually passed an ordinance levying the special assessments (Ordinance No. 2006-16). The May 22, 2006 Ordinance was delivered to the Auditor of Cuyahoga County on June 8, 2006, and set forth on a special assessment certification list on October 16, 2006.

As noted above, the Receiver took over all rights regarding any receivership property on February 4, 2005, and this Court's Amended Order Appointing Receiver entered February 28, 2005, expressly prohibited all "creditors, claimants, bodies politic,

parties in interest and their respective attorneys . . . from (a) commencing or continuing any . . . proceeding . . . to . . . enforce any claim against Receivership assets” . Thus, the actions of the City in attempting to levy a special assessment on the Receivership property subsequent to February 4, 2005, violated this Court’s Orders and are void. The Receiver also observes that, based upon the records of the County Recorder’s Office, neither Ruby Development nor Garnet Development owned any interest in the subject property as of December 15, 2003, the date of the Agreement. Both Ruby Development and Garnet Development acquired their interests in the Cornerstone Development property on January 21, 2004.

The Receiver recommends that the claim of the City of Parma Heights be denied as a secured claim, but allowed as an unsecured claim.

16. Home Savings & Loan Company. Home Savings filed a secured claim in the amount of \$6,930,000.00 attaching copies of mortgages on certain property owned by Pearl Development and by Garnet Development in the original principal amounts of \$3,700,000.00 and \$3,320,000.000, respectively. Home Savings also claims a secured position by virtue of a judgment lien created in Cuyahoga County on 2/25/05 against Alan C. Schneider and Joanne C. Schneider and Pearl Development in the amount of \$3,700,000.00 plus interest and a judgment lien against Alan C. and Joanne Schneider for the sum of \$3,230,000.00 plus interest also recorded on 2/25/05.

The mortgage granted in favor of Home Savings encumbering the property owned by Pearl Development was recorded on July 10, 2003. The deed whereby Pearl Development actually acquired the property was recorded on July 11, 2003. Even though Pearl Development did not technically own any interest in the real estate at the time that

it granted the mortgage in favor of Home Savings, its subsequent acquisition of title operates to validate and ratify the mortgage.

The mortgage on the property owned by Garnet Development was originally granted by Alan C. and Joanne Schneider and recorded on June 27, 2003. Title to the property itself remained in the name of the Schneiders until January 21, 2004, when it was transferred by quit claim deed to Garnet Development. Garnet Development thus acquired the property subject to the mortgage of Home Savings.

As is more particularly explained below, Home Savings has established the existence and validity of its mortgages on the properties owned by Pearl Development and Garnet Development. The Receiver recommends that the proceeds from the sale of the properties owned by Pearl Development and Garnet Development be distributed to Home Savings, less the secured creditor allocation. Judgment liens filed on or after February 4, 2005 are void because the Receiver took possession and control of all assets of the Schneiders and their related companies on that date. The judgment liens claimed by Home Savings represent the same debt as secured by the mortgages granted in favor of Home Savings encumbering the property owned by Pearl Development and Garnet Development. To the extent that a deficiency exists with respect to the payment of this debt from the proceeds from the sale of the properties owned by Pearl Development and Garnet Development, Home Savings' judgment liens are nevertheless void for the reasons previously articulated.

II. Secured Creditor Priorities.

A. Properties owned by Alan C. and Joanne Schneider.

With respect to properties owned and titled as Alan C. and Joanne Schneider as of February 4, 2005, it initially appears that the Cleveland Construction judgment lien predates the claim of any other creditor claiming a security interest at least against Joanne's 50% interest. However, Cleveland Construction failed to provide any substantiation for its judgment lien, or for the Cognovit Note out of which the judgment arose, although requested to do so. Furthermore, the Receiver has found no records which demonstrate any consideration received by either Joanne Schneider or Pearl Development for this debt. Indeed, the original principal amount of this debt is equal to the face amount of Cleveland Construction's contract with Pearl Development, and the Cognovit Note was signed at the same time that the Cornerstone Development project was suspended. Both the project suspension period and the due date for the Cognovit Note were 90 days, with one 30 day extension. The validity of Cleveland Construction's judgment is thus unsubstantiated.

In any event, since the judgment lien is only against Joanne Schneider, it could only attach to 50% of the proceeds available from the disposition of the Ohio properties owned and titled as Alan C. and Joanne Schneider.

The only other entities claiming judgment liens against property owned by Alan Schneider are Stoney Run and Home Savings, both by virtue of their judgment liens. However, both judgment liens are invalid since both were created after February 4, 2005, the date that the Receiver took possession, control and ownership of all of the assets of

Alan and Joanne Schneider. The Stoney Run judgment lien is also invalidated by virtue of the Court's summary judgment ruling. Property owned by Alan C. and Joanne Schneider thus appears to be unencumbered by any valid lien or claim. All the proceeds from the disposition of these properties are available for distribution to all claimants.

B. Property owned by Ruby Development.

No party claimed a security interest or judgment lien in the property owned by Ruby Development except the City of Parma Heights which claims a tax lien. Since the Parma Heights tax lien was filed in violation of this Court's Receivership Orders, it is void. Thus, all of the proceeds from the disposition of Ruby are available for payment to all claimants.

C. Property owned by Garnet Development.

Proceeds from the disposition of the sale of the property of Garnet Development were the subject of two entities claiming secured positions, Home Savings and the City of Parma Heights. Since the City of Parma Heights tax lien is void, after the allocation of 10% to the secured creditor allocation, these net proceeds should be paid to Home Savings.

D. Property owned by Pearl Development.

The property owned by Pearl Development was subject to all the mechanic's lien claims, judgment liens of Donley's and Cleveland Construction, the tax lien of the City of Parma Heights and the mortgage and judgment lien of Home Savings. Each interest is dealt with below. In sum, however, Home Savings has the priority position over all of the other lien claimants and, after the payment of the 10% secured creditor allocation, net

proceeds from the sale of the property owned by Pearl Development should be distributed entirely to Home Savings.

First, as noted above, the lien claimed by the City of Parma Heights is invalid for the reasons previously articulated.

Second, the mortgage of Home Savings with respect to Pearl Development's property was clearly recorded prior to the filing date of any mechanic's lien. Absent more, Home Savings would be entitled to priority. However, Cleveland Construction claims to have performed work prior to the date that Home Savings' mortgage was recorded and argues that its lien, and thus the lien of all other unpaid mechanic's lien claimants "primes" the mortgage of Home Savings and is superior to the interest of Home Savings.

Although requested on several occasions, Cleveland Construction failed to provide any reliable evidence that it had in fact performed services prior to July 10, 2003. (No other lien claimant alleged that it performed services or supplied goods pre-mortgage). Moreover, the documentation that it did submit in support of its claim clearly reflected that it had been paid for all services in full through the entirety of the year 2003 and into 2004. This is significant because a notice of commencement for this property was effective as of September 15, 2003. Under applicable law, to the extent that Cleveland Construction was paid for services rendered prior to the notice of commencement, its lien may not predate that date. In any case, since the work allegedly performed by Cleveland Construction prior to the recording of the Home Savings mortgage was actually performed for Pearl Development, which was not an owner of the property at that time, Cleveland Construction was required to serve the actual owners

(Alan and Joanne Schneider) with documents required by applicable law, and based upon the materials that it presented, it did not. Since Cleveland Construction's mechanic's lien is subordinate to the mortgage of Home Savings, so too are all other mechanic's lien claimants.

The Receiver also notes that mechanic's lien claimants are required to record their liens within 75 days after the date that work was last performed. The earliest recording date claimed by any mechanic's lienholder is that of Quality Cement, which was filed November 15, 2004. However, it appears that all work on the project was stopped by change orders entered into by the contractors at the end of July 2004. Since the work of the contractors was suspended as of the end of July 2004, the recordation of any of the liens appears to be outside the 75 day period.

Some contractors may have been authorized to perform limited work on the site in order to preserve their lien rights. However, applicable Ohio law does not allow a contractor to perform minor or modest work on a project solely in order to qualify for the filing of a lien within the 75 day time period. In general, no contractor provided reliable evidence that it had performed work within the requisite 75 days. In fact, the evidence, to the extent it was supplied by many of the mechanic's lien claimants, reflects that either no work was performed within the 75 days prior to the recording of the lien or only insignificant work was performed. Thus, even assuming their purported priority over Home Savings, the mechanic's lienholder's claims are defective as having been recorded outside the 75 day period. Cleveland Construction provided no evidence that it actually performed any work within the required 75 day period.

Finally, the judgment liens on this property are subordinate to the mortgage of Home Savings because they were recorded afterwards.

E. Florida property owned and titled as Alan C. and Joanne Schneider.

The property located in Florida was owned and titled in the name of Alan C. and Joanne Schneider. Several investors filed judgment liens in the State of Florida, but these judgment liens were released by virtue of this Court's summary judgment order. In any case, no creditor filed a secured claim regarding these proceeds. Thus, all proceeds from the sale of the Florida property are available for distribution to all claimants.

F. McGill Contempt Money.

As a result of McGill Property, LLC's and John McGill's violation of this Court's Sale Order, Mr. McGill and his company were held in contempt. In order to resolve this contempt, Mr. McGill and his company agreed to cause the Receiver to be paid the sum of \$2,200,000.00. No creditor filed a secured claim regarding these funds. Consequently, the funds are available for distribution to all claimants. Moreover, there appears to be no authority for the proposition that these funds constitute "proceeds" from the sale of a property and are subjected to any lien claims. Instead, the payment of these funds into the Court is made in order to purge Mr. McGill and his company of their contempt for violating a court order and thus constitutes monies more in the nature of a fine than sales proceeds. Accordingly, the Receiver recommends that the McGill contempt payment be made available for distribution to all claimants.

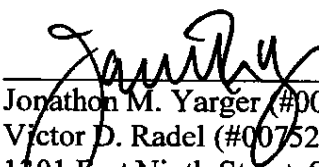
III. Conclusion.

The Findings and Order of Distribution entered by this Court on December 21, 2007, Article 3(b) provides the procedures which governs the allowance process for all

claimants asserting secured claims against Receivership property. The Receiver is required to circulate for comment an initial proposed distribution of sale proceeds. Within 60 days after circulation of the initial proposed distribution, the Receiver shall file and serve a Proposed Allowance (as defined in the Findings and Order of Distribution). Each party in interest then has 30 days from the date of service of a proposed allowance to object to the proposed allowance. The Court will then determine the propriety of objections in accordance with the applicable rules of civil procedure.

Respectfully submitted,

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 11, 2008 a copy of the foregoing was served by the Receiver upon the following persons:

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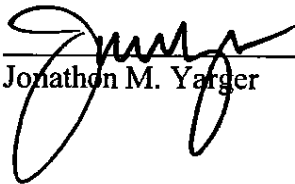
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