

### EXHIBIT 3

#### **NAME CHANGES TO SCHEDULE OF PROPOSED ALLOWED CLAIM AMOUNTS AND PROPOSED DISTRIBUTION AMOUNTS**

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**BAILEY, DIANE** – Her daughter, Stacy Bohlke, filed a claim for her deceased mother and submitted a death certificate and copy of a will showing Ms. Bohlke as beneficiary. However, she has provided no evidence that there is a probate or that there was a beneficiary designation on this investment. As Ms Bohlke has also submitted documents showing that her name was also on her mother's bank account and that this account was used to pay the funeral expenses. We are conducting further inquiry to determine to whom the check should be made payable.

**BAMFIELD, RUTH** – The Certificate has this claim listed under the name of Ruth Bamfield. However, since the claim documentation is in the name of Ruth Bamfield as Trustee of the John E. and Ruth L. Bamfield Revocable Living Trust, and this is how the claim form was signed, this claim will be payable as follows: Ruth Bamfield as Trustee of the John E. and Ruth L. Bamfield Revocable Living Trust.

**BATTEN, ALBERT** – Mr. Albert Batten, Jr. has advised the Receiver that the claim listed under his name in the amount of \$16,800 is actually two claims totaling \$16,800 – with half being Mr. Batten, Jr.'s and half being his sister's, Linda Capobianchi. Accordingly, the Receiver recommends that the Schedule be modified so that Mr. Albert Batten, Jr. has a claim of \$8,400 and Linda Capobianchi has a claim for \$8,400 and the existing claim of Mr. Batten, Jr. in the amount of \$16,800 should be eliminated.

**BREEN, JOHN** – The Certificate has this claim listed under the name of Jon-Tomi Breen and this is how the claim form was signed. Therefore, this claim will be payable as follows: Jon-Tomi Breen and the Amended Schedule will list this claim as being held by Jon-Tomi Breen..

**BROWN, PAUL** – The Certificates have this claim listed under the name of FBO The Brown Living Trust, sole member (single member limited liability company). The claim form is signed by Paul E. Brown and Frances L. Brown, therefore, this claim will be payable as follows: Paul E. Brown and Frances L. Brown FBO The Brown Living Trust.

**CASTANO, GABRIEL** – The Certificate has this claim listed under the names of Gabriel Alberto Castano Ibarra and Monica Lena Vasquez Gomez. The claim form was signed by Gabriel A. Castano and Monica L. Vasquez. Therefore, this claim will be payable as follows: Gabriel Alberto Castano and Monica L. Vasquez.

**CRAWFORD, DOROTHY D. (By Rose Tomasco)** – The Certificate has this claim listed under the names of Dorothy D. Crawford and Rose R. Tomasco. The claim form was signed by both. Therefore, this claim will be payable as follows: Dorthy D. Crawford and Rose R. Tomasco.

**CROWLEY, JOHN** - The Certificate has this claim listed under the names of John C. and Mary L. Crowley (JTWROS). Although the claim form was signed only by John C. Crowley, there was no documentation provided as to why Mary L. Crowley should be excluded therefore, this claim will be payable to: John C. Crowley and Mary L. Crowley, J.T.W.R.O.S.\*

**DAVIDSON, FRANCIS (Grant Campbell Grandson)** – Francis Davidson is deceased and Grant T. Campbell is listed as beneficiary of the IRA. Therefore, this investor's claim should be placed in the name of Grant T. Campbell and distribution should be paid to Grant T. Campbell.

**DA KROOB, LESLIE** – The Da Kroobs – husband and wife, are listed together as having a claim of \$14,883. On the original schedule the claim is listed in the name of Leslie Da Kroob. It has come to the Receiver's attention that their claims are actually separate with Michael Da Kroob having invested \$15,000 and Leslie Da Kroob having invested \$5,000. The Receiver agrees that the claims should be split in two, proportional to the amount invested by each. Since the total combined claim, after deducting for monies received back, is \$14,883, and since Michael has 75% of the investment and Leslie has the other 25%, the Receiver recommends that the claim be divided on the Amended Schedule as follows: \$11,162.25 for Michael and Leslie \$3,720.75.

**DAVIS, JADA (Estate of Margaret Davis)** – Letters Testamentary name Jada Davis as the Executrix of the Estate. The claim form is signed by Jada Davis for the Estate of Margaret G. Davis and therefore this claim will be payable to: Jada Davis, as Executrix of the Estate of Margaret G. Davis.

**DAY, DENVER AND FLORENCE** – There is a Revocable Living Trust. We spoke with Mrs. Cole, the daughter of Denver and Florence Day. We will be paying in name of the Trust since the Certificate was in the name of The Denver E. and Florence J. Day Revocable Living Trust the check should be made payable to Denver E. and Florence J. Day Revocable Living Trust.

**DEVRIES, MARVIN DONNA** – The Certificate has this claim listed under the names of Marvin Devries and Donna Devries. The claim form is signed by Marvin Devries and Donna Devries and therefore this claim will be payable to: Marvin Devries and Donna Devries.

\* *J.T.W.R.O.S. stands for Joint Tenants with Right of Survivorship.*

**DODGION, LOREN** – The Certificate has this claim listed under the names of Loren Dodgion and Irma Dodgion. The claim form is signed by Loren Dodgion and Irma Dodgion and therefore this claim will be payable to: Loren Dodgion and Irma Dodgion.

**DULANEY, SALLY** – The Certificate has this claim listed under the names of Sally and Dewitt Dulaney (Joint Tenants with Right of Survivorship). Although the claim form was signed only by Sally Dulaney, there was no documentation provided as to why Mr. Dewitt should be excluded therefore, this claim will be payable to: Sally Dulaney and Dewitt Dulaney, J.T.W.R.O.S

**EVOY, RICHARD** - Richard Evoy is deceased. A death certificate has been furnished. Letters Testamentary have also been furnished and show that broker, Ronald Calvert, is listed as fiduciary/executor of the Richard Evoy Estate. Accordingly, the claim is now held by the Evoy Estate and the distribution should be payable to Ronald Calvert, as executor of the Richard Evoy Estate.

**FALKNER, LIESE** – The Certificate has this claim listed under the name Liese Faulkner. The claim form is signed by Liese Faulkner and therefore this claim will be payable to Liese Faulkner.

**FORRESTER, LEWIS & FRANCES (Barbara Tiede)** Lewis Forrester/Barbara Tiede – The purchase agreement reflects that the investment was held by Florence Forrester and Barbara Tiede as joint tenants with right of survivorship. Since Florence Forrester is deceased, the investment passed to Barbara Tiede and therefore, the distribution should be made payable to Barbara Tiede.

**FOX, CECIL** - James Edward Fox as Executor of Estate of Cecil Fox – we have death certificate and letters of administration appointing James Edward Fox as executor of Mr. Cecil Fox's estate. Accordingly, the claim is now held by the Estate of Cecil Fox and the distribution should be made payable to James Edward Fox as Executor of the Estate of Cecil Fox.

**GAINES, DOROTHY** – Check should be payable to Dorothy Gaines since she was the surviving spouse and title was held by her and her late husband as joint tenants with right of survivorship. We also have a certified copy of Mr. Gaines' death certificate.

**GARRETT, LEE** – The Certificate has this claim listed under the names of Lee Etta Vowel Garrett and Greta A. Fisk (Joint Tenants with Right of Survivorship). Although the claim form was signed only by Ms. Garrett, there was no documentation provided as to why Greta A. Fisk should be excluded. Therefore, this claim will be payable to: Lee Etta Vowel Garrett and Greta A. Fisk, J.T.W.R.O.S.

**GHOLSON, JAMES** – The Certificate has this claim listed under the names of The James C. Gholson and Maxine S. Gholson Revocable Living Trust. Although the claim form was signed only by James C. Gholson, there was no documentation provided as to why the claim is not still held by the Trust. Therefore, this claim will be payable to: James C. Gholson and Maxine S. Gholson Revocable Living Trust.

**GIFFORD, WALLACE** - The Certificate has this claim listed under the names of Wallace and Marian Gifford, Joint Tenants with Right of Survivorship. Although the claim form was signed only by Wallace C. Gifford, there was no documentation provided as to why Marian Gifford should be excluded. Therefore, this claim will be payable to: Wallace C. Gifford and Marian Gifford, J.T.W.R.O.S.

**GOODNIGHT, W.D.** - The Certificate has this claim listed under the names of W.D. and Jeanette L. Goodnight, Joint Tenants with Right of Survivorship. Although the claim form was signed only by W.D. Goodnight, there was no documentation provided as to why Jeanette L. Goodnight should be excluded. Therefore, this claim will be payable to: W.D. Goodnight and Jeanette L. Goodnight, J.T.W.R.O.S.

**GUSTIN, JERRY** - The Certificate has this claim listed under the names of Jerry D. and Bertha M. Gustin, Joint Tenants with Right of Survivorship. The claim form was signed by Jerry Gustin or Bertha Gustin. The Gustins have confirmed that the distribution check should be payable to “Jerry Gustin or Bertha Gustin.”

**HARDIE REBEKAH** – The certificate is in the name of the Bradford and Rebekah B. Hardie, III Revocable Living Trust and the certificate was signed by Rebekah B. Hardie under the designation of Trustee. The check will be payable to Rebekah B. Hardie, Trustee of the Bradford and Rebekah B. Hardie Revocable Living Trust.

**HENNESSEY, JAMES** - The Certificate has this claim listed under the names of Suzanne M. Smith and James Hennessey (Joint Tenants with Right of Survivorship). Although the claim form was signed only by James Hennessey, there was no documentation provided as to why Suzanne M. Smith should be excluded. Therefore, this claim will be payable to: Suzanne M. Smith and James Hennessey, J.T.W.R.O.S.

**HILLIARD, ONIS** - Onis Hilliard is deceased. The investment was held in an IRA. Billy Hilliard is the designated beneficiary under the IRA. Accordingly, the check will be made payable to Billie Hilliard. This does not affect Billie Hilliard’s separate claim.

**HOLLOW, DORAN** - The Certificate has this claim listed under the names of Doran D. and Sue A. Hollow (Joint Tenants with Right of Survivorship). Although the claim form was signed only by Doran Hollow no documentation was provided as to why Sue A. Hollow should be excluded. Therefore, this claim will be payable to: Doran D. Hollow and Sue A. Hollow, J.T.W.R.O.S. This does not affect the separate claim of Sue Hollow.

**HONEYCUTT, GORDON** – We have been advised that Mr. Honeycutt took his life and is deceased. The certificate is in the name of The Gordon W. Honeycutt and Ruby E. Honeycutt Revocable Living Trust. We will make the distribution check payable to Gordon W. Honeycutt and Ruby E. Honeycutt Revocable Living Trust since this is the name listed on the certificate.

**HUFF, TOMMY** – The Certificate has this claim listed under the names of Tommy and Garnett Huff and the claim form was signed by Tommy Huff and Garnett Huff. Therefore, this claim will be payable to Tommy Huff and Garnett Huff.

**HYTEN, JESSE** – Mr. Hyten is deceased. The investment was held in his name individually. There is a living trust for Mr. Hyten entitled “Jesse G. Hyten Revocable Living Trust” and Bernice Cone is designated as the successor trustee upon Jesse Hyten’s death. Therefore, the distribution check shall be made payable to Bernice Cone as Trustee of Jesse G. Hyten Revocable Living Trust.

**JACKSON, JAMES** - The Certificate has this claim listed under the names of James Jackson and Willie B. Jackson, Joint Tenants with Right of Survivorship. Although the claim form was signed only by James Jackson, there was no documentation provided as to why Willie B. Jackson should be excluded. Therefore, this claim will be payable to: James Jackson and Willie B. Jackson, J.T.W.R.O.S.

**JONES, CECIL** - This certificate is in the name of the Cecil A. Jones, Sr. and Allie M. Jones Revocable Living Trust. Mr. Jones, Sr. and Ms. Jones are deceased. The distribution check will be made payable to The Cecil A. Jones, Sr. and Allie M. Jones Revocable Living Trust.

**JUBB, PETER** - The Certificate has this claim listed under the names of Peter S. Jubb and Lynn R. Jubb Living Trust. The claim form was signed by Peter S. Jubb and Lynn R. Jubb. Therefore, this claim will be payable to: Peter S. Jubb and Lynn R. Jubb Living Trust.

**KENNON, JANICE** - The Certificate has this claim listed under the names of Janice Floy Kennon and Lisa Michelle Cunningham, (Joint Tenants with Right of Survivorship). Although the claim form was signed only by Janice Kennon, it does indicate that it is for Janice Kennon and Lisa Michelle Cunningham.

Therefore, this claim will be payable to: Janice Kennon and Lisa M. Cunningham, J.T.W.R.O.S.

**KRACKAU, CLARENCE LORINE** - The Certificate has this claim listed under the name of Clarence Krackau and the Claim form was signed by Clarence Krackau. Therefore, this claim will be payable to: Clarence Krackau.

**KRETZMEIER, ELLEN** - The Certificate has this claim listed under the names of Leroy H. and Ellen Z. Kretzmeier, (Joint Tenants with Rights of Survivorship). The claim form was signed by Leroy H. Kretzmeier and Ellen Z. Kretzmeier. Therefore, this claim will be payable to: Leroy H. Kretzmeier and Ellen Z. Kretzmeier, J.T.W.R.O.S.

**LOPEZ, PAULA** - Paula Lopez does not hold a claim but rather was communicating on behalf of her father, Eduardo Lopez, and her sister, Marianella Lopez. In addition, there were two claims rather than one. This matter has been addressed in the Amended Schedule and the schedule entitled "Changes Affecting Allowed Claim Amounts." (Exhibit "1" and Exhibit "2").

**MARSHALL, ROBERT (JR.)** - The certificate is in the name of fbo Robert A. Marshall. We were provided a death certificate for Robert A. Marshall, Sr. Elizabeth Marshall was designated as his beneficiary for this investment on the Purchase Request Form. Elizabeth A. Marshall is deceased. She predeceased Mr. Marshall. Further analysis needs to be done and additional documentation may be required to determine who currently holds this claim and to whom the distribution check should be made payable.

**McKINNON, BARBARA** – There is information in the Receiver's file with two potentially competing powers of attorney for Ms. McKinnon; one dated August 22, 2005 in favor of one sister, Doris Evelyn Downes, and a second power of attorney dated January 17, 2008 in favor of another sister, Lucille Burns Moss. We also have a letter in our file from a doctor dated January 18, 2008 stating in substance that Barbara McKinnon had been diagnosed with senile dementia on January 11, 2008 and that the family was advised to admit Ms. McKinnon to a nursing home due to her "mental incapacity." A claim was submitted by Lucille Moss under the January 17, 2008 Power of Attorney. Because of the question regarding which power of attorney is valid or currently effective, the distribution check will be made payable to the investor, Barbara McKinnon, and sent care of Ms. Moss, since she filed the claim. Notice of the foregoing will be sent to both Ms. Moss and Ms. Downes.

**McLEAN, ANNE** – The Certificate is in the name of Julia Anne McLean. The claim form was signed by Julia Anne McLean. Therefore, this claim will be payable to: Julia Anne McLean

**MILLER, DAVID** - The Certificate is in the names of David and Alice Miller, (Joint Tenants with Right of Survivorship). The claim form was signed by David W. Miller and Alice J. Miller. Therefore, this claim will be payable to: David W. Miller and Alice J. Miller J.T.W.R.O.S.

**MORFORD, NORMAN & IRENE** – Mr. Morford passed away at the age of 92. The certificate is in the name of “Norman and Irene D. Morford Revocable Living Trust.” Therefore, the distribution check will be made payable to Norman and Irene D. Morford Revocable Trust.

**ROSE, MARIE A. DELLE** - the name is being corrected, consistent with the Lease and the Certificate, as follows: “Marie Delle Rose, as Trustee of The Delle Rose Revocable Trust.” Accordingly, the distribution should also be payable to “Marie Delle Rose, as Trustee of The Delle Rose Revocable Trust.”

**ROTHACKER, WILLIAM** - The Certificate has this claim listed under the names of William and Patricia Rothacker, (Joint Tenants with Right of Survivorship). Although the claim form was signed only by William Rothacker, there was no documentation provided as to why Patricia Rothacker should be excluded. Therefore, this claim will be payable to: William Rothacker and Patricia Rothacker J.T.W.R.O.S.

**SABERS, ROBERT** - The certificate is in the name of “Robert E. Sabers, Trustee, Carol Rae Sabers Revocable Living Trust.” Mr. Sabers submitted the claim form as Trustee. The distribution check should be payable to Robert E. Sabers as Trustee of The Carol Rae Sabers Revocable Living Trust.

**SPEER, PAULINE (Rebecca Hix for Estate)** – We were provided a certified copy of a death certificate and a January 11, 2000 Revocable Living Trust Agreement entitled “The Paulene Speer Revocable Living Trust Agreement.” Upon the death of Ms. Speer, the Trustees are her two children, Ronald T. Speer and Rebecca J. Hix, as joint trustees. The name should appear on the Amended Schedule and the distribution check should be made payable to Ronald T. Speer and Rebecca J. Hix, as Trustees of the Paulene Speer Revocable Living Trust.

**STARKEY, BILL** - The Lease Agreement is in the name of Bill D. and Martha Starkey (joint tenants with right of survivorship). Therefore, the distribution check should be payable to Bill D. Starkey and Martha A. Starkey, J.T.W.R.O.S.

**STEWART, JO BETH** - This investment was held in the name of Ethel E. Stewart or Ethel E. Stewart Revocable Living Trust. The purchase agreement and some of the lease payments appear to indicate that it is held by the Trust. The Lease and the certificate list Ethel Stewart’s name but omits reference to the Trust. Ms. Stewart is deceased. Jo Beth Stewart, Thomas C. Braden and George Eugene Braden submitted the claim as trustees of the Trust. Accordingly, the distribution check should be payable to: “Jo Beth Stewart, Thomas C. Braden, and

George Eugene Braden as Trustees of the Ethel E. Stewart Revocable Living Trust.”

**STRICKLAND, JAMES** - The Certificate has this claim listed under the names of James B. and Maxine E. Strickland, (Joint Tenants with Right of Survivorship). The claim form was signed by James B. Strickland and Maxine E. Strickland. Therefore, this claim will be payable to: James Strickland and Maxine E. Strickland J.T.W.R.O.S.

**STRATTON, HARRY** - The Certificate has this claim listed under the name of Henry Stratton. The claim form was signed by Henry Stratton. Therefore, this claim will be payable to: Henry Stratton.

**TARP, KATHLEEN** - The Certificate has this claim listed under the names of Kathleen E. Tarp and Jorgen Tarp, (Joint Tenants with Right of Survivorship). The claim form was signed by Kathleen E. Tarp and Jorgen Tarp. Therefore, this claim will be payable to: Kathleen E. Tarp and Jorgen Tarp J.T.W.R.O.S.

**THORP, PAUL ESTATE OF** - Amended Schedule should read as follows: Paula Porter, as Executrix of Estate of Paul Thorp. The file contains Mr. Thorp’s death certificate and letters of administration showing that Ms. Paula Porter, Mr. Thorp’s daughter, was appointed executrix of her father’s estate.

**VARGAS, DANIEL** - The Certificate has this claim listed under the names of Daniel Alberto Vargas Leal and Natalia Vargas Toro. Although the claim form was signed only Daniel Vargas, there was no documentation provided as to why Natalia Vargas Toro should be excluded. Therefore, this claim will be payable to: Daniel Vargas and Natalia Vargas Toro.

**VINSON, JOYCE (ESTATE OF)** – The file reflects that Ms. Vinson is deceased and that an estate has been opened with co-executor/executrix of Vicki Threlkeld and Donna Jo Gray. Accordingly, the name should be listed on the Amended Schedule as Vicki Threlkeld and Donna Jo Gray, as Co-Executor/Executrix of the Estate of Thelma Joyce Vinson.

**WATSON, EUNICE & GEORGE** - This is comprised of two claims; one in the name of Eunice Watson and one in the name of George Watson and Eunice Watson as Joint Tenants with the Right of Survivorship. George Watson is deceased. Therefore, the claim in both names is now also held by Eunice Watson since there was a right of survivorship under the joint tenancy. The claims will be treated as one claim. Based on the foregoing, the distribution check should be made payable to Eunice Watson.

**WECHSLER, JOVITA (RODRIGUEZ)** - The Receiver called to confirm the proper name that the claim should be under and to whom the check should be made payable. Both mother and daughter advised that the name is Jovita M.

Wechsler and to disregard the Rodriguez, which was placed at the end of the name on the claim form. Ms. Wechsler's daughter (Rachel Rodriguez) said that her boyfriend assisted with the claim form and that he is the one who mistakenly placed the Rodriguez name at the end. Rachel Rodriguez, the daughter, also advised that Rodriguez is simply a maiden name that her mother has not used since she was married, and that this remains the case even though her husband had since passed away. Accordingly, the distribution check should be made payable to Jovita M. Wechsler.

**WHYMARK, CAROLYN** – The Receiver spoke with her on January 8, 2009 and she confirmed that she is not deceased. Therefore, the deceased designation next to her name should be removed.

**ZWALD, EDWARD** – Mr. Zwald is deceased. An estate has been opened and the executor is David Zwald. However, this is an IRA investment and the IRA form designates Edwin A. Zwald Revocable Trust as the beneficiary of the IRA investment. Therefore, the claim is held by “Edwin A. Zwald Revocable Trust.”