

**ROBB EVANS & ASSOCIATES LLC**

**Receiver of**

WG Trading Investors, LP, WGIA, LLC, Westridge Capital Management, Inc.  
Stephen Walsh, Paul Greenwood, Certain Relief Defendants, et al.

**Commodity Futures Trading Commission v. Stephen Walsh, Paul Greenwood, et al.**

**CASE No. 09-CV-1749 (GBD)**

**Securities and Exchange Commission v. WG Trading Investors, WG Trading Company, et al.**

**CASE No. 09-CV-1750 (GBD)**

**Report of Receiver's Activities  
May 25, 2009 Through May 28, 2010**

**Filed June 3, 2010**

**ROBB EVANS & ASSOCIATES LLC**  
Receiver of  
**WG Trading Company LP (“WGTC”),**  
**WG Trading Investors, LP (“WGTI”) et al.**

**REPORT OF RECEIVER’S ACTIVITIES**  
**MAY 25, 2009 THROUGH MAY28, 2010**

This report covers the activities of the Receiver<sup>1</sup> since the last report. This is the second report to the Court on the progress of the receivership. It does not constitute an audit of financial condition and is intended only to provide information for use by the Court in assessing progress of the receivership.

**Overview of the Receiver’s Continued Forensic Accounting Investigation of the Receivership Defendant Entities**

In its first report to the Court the Receiver documented a long history of WGTC’s and WGTI’s practice of commingling funds, operating with utter disregard for corporate governance, and employing fraudulent accounting practices. The Receiver’s continuing forensic accounting investigation as set forth in this report has further reaffirmed the initial conclusions of the Receiver. Based on all of the commingling discussed in the first report to the Court and the additional information detailed in this report, the Receiver is unable to identify the beneficiaries of the liquidated assets, with the exception of two of WGTI’s investors, Funds A and R of Westridge Capital Management Enhancement Funds, Inc. Additionally, the details in this report will confirm the operations of WGTC, like WGTI, also had elements of a classic Ponzi scheme.

While WGTC and WGTI were organized as two separate limited partnerships and were presented to their investors as two stand-alone entities, as detailed in this report, WGTC and WGTI in reality were financially inseparable and had to be operated as a single entity to support the myth that they were stand-alone entities. The operations of WGTC and WGTI, when considered as a single entity, also had elements of a classic Ponzi scheme. Below are examples that demonstrate that WGTC and WGTI were operated as a single entity:

- All accounting processes and internal controls were performed by the same employee.

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<sup>1</sup> Reference to the Receiver in this report means the Receiver, the Receiver’s deputies, its staff, and its counsel.

- WGTI received funds from or paid funds to WGTC's investors.
- WGTC received funds from or paid funds to and for WGTI's investors.
- WGTC paid employee advances directly to or for Mr. Greenwood and Mr. Walsh and charged the payments as reductions of WGTI's capital in WGTC.
- WGTI paid employee advances directly to or for Mr. Greenwood and Mr. Walsh, and recorded the payments as receivables due from Mr. Greenwood and Mr. Walsh instead of as increases of its investment in WGTC.
- WGTC paid employee advances to or for Mr. Greenwood and Mr. Walsh and WGTI reimbursed WGTC and recorded the payments as receivables due from Mr. Greenwood and Mr. Walsh instead of as increases of its investment in WGTC.
- As described in the Receiver's first report to the Court, employee advances due from Mr. Greenwood and Mr. Walsh to WGTI at the end of any particular year were reclassified to notes receivable due from Mr. Greenwood and Mr. Walsh in the following year. Employee advances paid by WGTC were charged against WGTI's capital in WGTC, but did not reduce any other partner's capital in WGTC, and were recorded by WGTI as receivables. Consequently, WGTC's books did not carry any asset or expense item in connection with its payments to Mr. Greenwood and Mr. Walsh and therefore its books were "clean" for the auditors to examine.
- All payments made by either WGTI or WGTC to James Carder, totaling approximately \$8.9 million in years 1998 through 2008, were all expensed to WGTI as professional fees.
- WGTC charged all losses arising from its transactions in connection with Signal Apparel Company, Inc. ("SIA") as reductions of WGTI's capital in WGTC.
- WGTI recorded all of its payments in connection with SIA as expenses or employee advances instead of as increases of its investment in WGTC.
- WGTI made no entries regarding its transfers of bank interest income to WGTC between June 30, 2006 and December 31, 2008, while WGTC recorded these receipts from WGTI as income.

- WGTC, on a monthly basis, first allocated to its limited partners, except for WGTI, gross earnings computed using rates of return determined by Mr. Greenwood and deducted from gross earnings management and performance fees. WGTC then plugged to WGTI the difference between the actual monthly net income/loss and the net earnings allocated to its other limited partners. The management and performance fees charged to other limited partners were recorded by WGTI as income and increases of its investment in WGTC.

The following sections document in detail the facts that support the Receiver's conclusion that WGTC and WGTI were operated as a single entity and that neither entity could have survived without the financial support of investor funds raised by the other entity at different points in time from January 1, 1996 through February 25, 2009, the inception of the receivership.

### **Month-End Account Balances of WGTI's Investment in WGTC Carried on WGTI's Books**

Under Tab 1 is a Schedule of Month-End Account Balances of WGTI's Investment in WGTC for the Period from January 1, 1996 to December 31, 2008 and under Tab 1A is a Schedule of WGTI's Cash Investment in WGTC for the Period from January 1, 1996 to December 31, 2008. These schedules were prepared by the Receiver using balances carried on WGTI's books and records. As the periodic accounting records of WGTI prior to January 1, 1996 were not completely available to the Receiver and the books for the period starting after December 31, 2008 were not maintained by WGTI, these two schedules cover only the period ranging from January 1, 1996 to December 31, 2008.

The transactions shown on the schedules are summarized as follows:

|   |                     |                         |
|---|---------------------|-------------------------|
| Investment in WGTC, January 1, 1996   |                     | \$ 17,853,815.07        |
| Cash investment in WGTC (page 7, Tab 1A):   |                     |                         |
| Investor contributions to WGTI, net,<br>per Schedules of Investor Accounts                        | \$ 215,306,657.83   |                         |
| WGTI's net receipts from its investors  | (279,982,353.59)    |                         |
| WGTI's net payments to WGTC   | 92,781,974.47       |                         |
| WGTI's payments to WGTC's investors   | <u>5,437,791.94</u> |                         |
| Increase of cash investment in WGTC, net  |                     | 33,544,070.65           |
| Noncash activities of WGTI (page 7, Tab 1):   |                     |                         |
| Adjustment of relationship between cash<br>investment in WGTC and accounts payable<br>due to WGTC | 194,550,000.00      |                         |
| WGTC's transactions in connection with SIA  | (121,123,318.48)    |                         |
| Employee advances paid by WGTC to Mr.<br>Greenwood and Mr. Walsh                                  | (35,962,384.22)     |                         |
| Management and performance fee income   | 43,215,207.82       |                         |
| Adjustment on noncash contributions by Walsh<br>Greenwood and Co. of its investment in<br>WGTC    | (357,944.96)        |                         |
| WGTC's payment to James Carder  | (624,722.00)        |                         |
| Others  | <u>(58,918.89)</u>  |                         |
| Increase of noncash investment in WGTC, net   |                     | <u>79,637,919.27</u>    |
| Total, before net cumulative loss allocation from WGTC  |                     | <u>131,035,804.99</u>   |
| Net cumulative loss allocation from WGTC between<br>January 1, 1996 and December 31, 2008         |                     | <u>(37,206,049.94)</u>  |
| Investment in WGTC, December 31, 2008   |                     | <u>\$ 93,829,755.05</u> |

The schedules and the summary table show that:

- During the 13-year (156-month) period between January 1, 1996 and December 31, 2008, there were 153 months in which WGTP's investment in WGTC had positive balances for which it should have received earnings from WGTC. However, 103 months out of these 153 months WGTC allocated, i.e., plugged, losses to WGTI. There were three months out of the 156 months in which WGTP's investment in WGTC was negative before the loss allocation by WGTC.

- Net decreases of investment in WGTC of \$194,550,000 [column (2), page 7, Tab 1], arising primarily from WGTC's variation margin advances made on behalf of WGTI investors, were reclassified by WGTI as accounts payable due to WGTC, which is discussed in detail below.
- Losses arising from WGTC's financing and investing activities in connection with SIA totaled approximately \$121 million [column (3), page 7, Tab 1] and WGTC charged them against WGTI's capital in WGTC.
- WGTC made employee advances to or for Mr. Greenwood and Mr. Walsh totaling approximately \$36 million [column (4), page 7, Tab 1] between January 1, 1996 and October 31, 2003 and charged them against WGTI's capital in WGTC. This matter is discussed in more detail below.
- WGTC paid James Carder approximately \$625,000 [column (7), page 7, Tab 1] and the payment was charged against WGTI's investment in WGTC.
- WGTC received funds from WGTI's investors.
- WGTC made payments to or for WGTI's investors.
- WGTC's investors received funds from WGTI.
- WGTC's investors made payments to WGTI.
- As detailed below, the \$93,829,755.05 account balance for WGTI's investment in WGTC as carried on WGTI's books at December 31, 2008 (last column, page 7, Tab 1) was vastly understated.

The schedule under Tab 1 [column (6)] shows that Walsh, Greenwood & Co. ("WG & Co.") had an asset, "investment in WGTC," and contributed or withdrew this noncash asset to or from WGTI to account for its investment in WGTC. WG & Co. was a registered broker-dealer and transferred certain of its assets to WGTC upon liquidation in the latter part of the 90's and became a limited partner of WGTC.

In 1996, when WGTC made employee advances to Mr. Greenwood and Mr. Walsh, WGTI would record (1) an increase of "employee advances" and (2) an increase of WG & Co.'s capital in WGTI to account for WGTI's receipt of the noncash asset, investment in WGTC, from WG & Co. The difference between the two sums was accounted for by WGTI as an increase or decrease in WGTI's investment in WGTC.

Had WGTC and WGTI been operated as two stand-alone, self-sustaining businesses, the above accounting events could not have occurred.

### **Certain Financial Reporting of WGTC if it was Operated as a Stand-Alone, Self-Sustaining Business**

To quantify the actual impact and to analyze the special partnership accounting features relating to the tracing of limited partners' capital, the division of profit or losses, and the adjustments of equities required upon liquidation, assuming WGTC was operated as a stand-alone, self-sustaining business, the Receiver prepared or compiled the following:

| <b>Statements and Summaries</b>   | <b>Tab</b> |
|---|------------|
| Schedule of WGTI's Contributions to (Withdrawals from) WGTC                       | 2          |
| Summary of Adjustments to WGTC's Net Income (Loss)                                | 3          |
| Computation of WGTI's Equity in Earnings of WGTC                                  | 4          |
| Summary of Reallocations of WGTC's Adjusted Net Income (Loss) to Limited Partners | 5          |
| WGTC's Pro Forma Statements of Changes in Limited Partners' Capital               | 6          |

Because the earliest investment date for investors with open equities in WGTC at February 25, 2009 was in 1996, and the periodic accounting records of WGTC and WGTI prior to January 1, 1996 were not completely available to the Receiver, the statements and summaries included in the tabs detailed above cover the period ranging from January 1, 1996 to February 25, 2009.

### **WGTI's Contributions to WGTC if WGTC was Operated as a Stand-Alone, Self-Sustaining Business**

Under Tab 2 is the Schedule of WGTI's Contributions to (Withdrawals from) WGTC for the Period from January 1, 1996 to February 25, 2009.

The transactions shown on this schedule are summarized as follows (page 17, Tab 2):

|   |                          |
|---|--------------------------|
| WGTT's direct payments to WGTC, net   | \$ 271,670,215.15        |
| WGTC's net receipts of employee advances<br>from WGTT                         | (108,623.34)             |
| WGTT's payments of employee advances to or<br>for Mr. Greenwood and Mr. Walsh | 92,871,465.26            |
| WGTT's payments on behalf of WGTC   | 58,850,086.83            |
| WGTT's payments to WGTC's investors, net                                      | 28,094,480.17            |
| WGTC's payments to or for WGTT's investors                                    | <u>(213,637,186.89)</u>  |
| WGTT's contributions to WGTC, net   | <u>\$ 237,740,437.18</u> |

***WGTT's Direct Payments to and Receipts from WGTC***

Assuming WGTC and WGTT were operated as two stand-alone, self-sustaining businesses, WGTT's payments to WGTC should have been recorded as capital contributions to WGTC and WGTT's receipts from WGTC should have been recorded as capital withdrawals from WGTC.

The above table indicates that WGTT had net payments to WGTC of approximately \$272 million between January 1, 1996 and February 25, 2009.

The above table also indicates that WGTT made net payments of approximately \$28 million to WGTC's investors between May 8, 1997 and November 3, 2008 (column 6, Tab 2). In addition, on January 9, 2009 WGTC received \$10,250,000 from WGTT (column 2, page 17, Tab 2) and paid the same amount to a limited partner on January 21, 2009. This accounting event showed that when WGTC was short of funds, WGTT advanced the funds to WGTC, which indicates that WGTC and WGTT were not operated as two stand-alone, self-sustaining businesses.

The Schedule of WGTT's Cash Investment in WGTC for the Period from January 1, 1996 to December 31, 2008 under Tab 1A using balances carried on WGTT's books shows that WGTT had net payments to WGTC of approximately \$93 million [column (3), page 7].

The \$178,888,240.68 difference in net payments from WGTT to WGTC [i.e., \$271,670,215.15 (column 2, page 17, Tab 2) minus \$92,781,974.47 [column (3), page 7, Tab 1A] is comprised of the following:

|  |                        |                          |
|--|------------------------|--------------------------|
| WGTC transferred funds to WGTI for the open equity of a limited partner who elected to become a note holder of WGTI                            |                        | \$ 157,906,260.93        |
| WGTI's payments to WGTC between January 1, 2009 and February 25, 2009, net   |                        | 33,675,000.00            |
| BNY Financial Corp. refunded to WGTC the cash guaranties on SIA loans received from WGTI and WGTC returned the funds to WGTI                   |                        | (6,500,000.00)           |
| WGTI received funds from WGTC's investors and subsequently transferred the funds to WGTC:  |                        |                          |
| Received on 05/08/97 and transferred on 06/18/97   | \$ 175,000.00          |                          |
| Received on 06/30/04 and transferred on 07/02/04   | 125,000,000.00         |                          |
| Received on 07/03/08 and transferred on 08/04/08   | 76,500,000.00          |                          |
| Received on 10/20/08 and transferred on 10/21/08   | 40,000,000.00          |                          |
| Received on 11/03/08 and transferred on 11/04/08   | <u>40,000,000.00</u>   | 281,675,000.00           |
| WGTI paid WGTC's investors and WGTC subsequently repaid WGTI:  |                        |                          |
| Paid on 04/18/05 and repaid on 03/09/06  | (2,500,000.00)         |                          |
| Paid on 04/29/05 and repaid on 05/17/05  | (50,000,000.00)        |                          |
| Paid on 07/05/05 and repaid on 08/12/05  | (100,000,000.00)       |                          |
| Paid on 07/05/05 and repaid on 09/16/05  | (100,000,000.00)       |                          |
| Paid between 01/07/08 and 01/18/08 and repaid on 01/23/08  | <u>(34,482,500.00)</u> | (286,982,500.00)         |
| WGTI received funds from WGTC and subsequently paid a WGTC investor-   |                        |                          |
| Received on 06/15/07 and paid on 07/05/07  |                        | (17,000,000.00)          |
| WGTI transferred bank interest income earned between 06/30/06 and 12/31/08 to WGTC and made no recording of interest income or funds transfers |                        | 16,084,579.75            |
| Others   |                        | <u>29,900.00</u>         |
| Net balance  |                        | <u>\$ 178,888,240.68</u> |

The above table shows that there were instances in which WGTI received funds from WGTC's investors and did not transfer those funds to WGTC immediately thereafter. The table also shows that there were instances in which WGTI paid WGTC's investors and was not repaid by WGTC immediately thereafter. These transactions were not recorded on the books of WGTI when funds were paid or received. Although these payments and receipts had no impact on WGTI's investment account in WGTC, they further indicate that WGTC and WGTI were not operated as two stand-alone, self-sustaining businesses.

In addition, the above table shows that between June 30, 2006 and December 31, 2008, WGTI transferred its bank interest income to WGTC immediately after the interest income was credited to WGTI's bank account and made no recording to account for interest income earned and additional contributions to WGTC. This also demonstrates that WGTC and WGTI were not operated as two stand-alone, self-sustaining businesses.

***Employee Advances to or for Mr. Greenwood and Mr. Walsh***

The Schedule of WGTI's Contributions to (Withdrawals from) WGTC under Tab 2 indicates WGTC's net refunds to WGTI of employee advances received from WGTI of approximately \$109,000 (column 3, page 17) and WGTI's payments of employee advances to or for Mr. Greenwood and Mr. Walsh totaling approximately \$93 million between January 1, 1996 and February 25, 2009. There also was a \$25 million payment by WGTI on September 3, 2002 to GMAC Commercial Credit in connection with SIA which was carried on WGTI's books as employee advances but the Receiver has re-categorized this payment as part of "WGTI's Payments on behalf of WGTC" which are discussed below.

Employee advance transactions were entered in the accounting records of WGTC or WGTI as follows:

- WGTC paid the employee advances and charged them against WGTI's capital in WGTC, and WGTI recorded the employee advances by reducing its investment in WGTC.
- WGTC paid the employee advances and was reimbursed by WGTI, and WGTI recorded the payments to WGTC as employee advances.
- WGTI paid and recorded the employee advances.

The Schedule of Month-End Account Balances of WGTI's Investment in WGTC under Tab 1 shows that WGTC paid employee advances to or for Mr. Greenwood and Mr. Walsh totaling approximately \$36 million [column (4), page 7] between January 1, 1996 and October 31, 2003. Most of the approximately \$36 million was disbursed prior to November 30, 1999 and was charged against WGTI's capital in WGTC. In other words, when WGTC paid the employee advances to or for Mr. Greenwood and Mr. Walsh, WGTI's investment in WGTC was reduced.

The Schedule of WGTI's Contributions to (Withdrawal from) WGTC under Tab 2 shows that WGTI began paying the employee advances to or for Mr. Greenwood and Mr. Walsh in November of 1999 (column 4, page 3), the last month that WGTC made significant employee advance payments.

On January 29, 2009 WGTI paid \$75,000 (column 4, page 17) to the Grand Central Construction Account for the benefit of Mr. Greenwood and received \$75,000 from WGTC the same day. The Receiver was informed by an employee of both WGTC and WGTI that the \$75,000 sum paid by WGTC to WGTI was intended for WGTC to reimburse WGTI's "employee advance" to Mr. Greenwood. This implies that the \$75,000 employee advance payment was intended to be made by WGTC.

If WGTI had its investment in WGTC reduced when WGTC paid the employee advances, then when WGTI paid the employee advances its investment in WGTC should have been increased, which it was not.

The practice of having WGTI's investment in WGTC reduced when WGTC paid the employee advances and to have WGTI's investment in WGTC remain unchanged when WGTI paid the employee advances indicates that WGTC and WGTI were not operated as two stand-alone, self-sustaining businesses.

Based on its review of the employee advance folders, the Receiver stated in its first report to the Court that WGTI paid approximately \$80 million and \$51 million to or for Mr. Greenwood and Mr. Walsh, respectively, between January 1, 1999 and February 25, 2009, which totaled approximately \$131 million. These amounts actually included the portions that were paid by WGTC and recorded by WGTI as increases of "employee advances" and decreases of "investment in WGTC".

As described above, WGTC also made payments to or for Mr. Greenwood and Mr. Walsh between 1996 and 1998 and between 1999 and 2003. Consequently, the Receiver summarized all payments to or for Mr. Greenwood and Mr. Walsh by WGTC and WGTI, which is presented below.

#### ***WGTI's Payments on Behalf of WGTC***

The Schedule of WGTI's Contributions to (Withdrawals from) WGTC under Tab 2 shows that WGTI made payments totaling approximately \$59 million (column 5, page 17) on behalf of WGTC between January 7, 1999 and September 3, 2002. The \$59 million sum was comprised of the following:

|  |                         |
|--|-------------------------|
| Purchase of Treasury bills and cash deposits, between<br>January 7, 1999 and July 24, 2000, serving as guaran-<br>ties for the defaulted bank loans granted to SIA | \$ 32,071,293.40        |
| Operating expense payments to or for SIA between<br>July 19, 2000 and February 27, 2001  | 1,296,872.32            |
| Additional payments to GMAC:   |                         |
| January 28, 2002   | 476,000.00              |
| September 3, 2002  | <u>25,000,000.00</u>    |
| Total SIA-related payments   | 58,844,165.72           |
| Others   | <u>5,921.11</u>         |
| Total  | <u>\$ 58,850,086.83</u> |

As described in the first report to the Court, WGTC had significant investing and financing activities with SIA, including executing various bank loan guaranty agreements for the benefit of SIA.

The Schedule of Month-End Account Balances of WGTP's Investment in WGTC under Tab 1 [column (3), page 7] shows that WGTP recorded net reductions of approximately \$121 million for its investment in WGTC, including decreases of approximately \$122 million between February 1997 and November 1999 resulting from WGTC's losses from SIA-related transactions and increases of approximately \$1 million between December 1999 and June 2000 resulting from interest income on Treasury bills received by WGTC. In other words, when WGTC suffered losses from its transactions in connection with SIA, instead of allocating the losses to all of its limited partners, WGTC simply reduced WGTP's investment in WGTC.

If WGTP had its investment in WGTC reduced when WGTC made payments in connection with SIA which resulted in losses, then when WGTP made payments in connection with SIA on behalf of WGTC, its investment in WGTC should have been increased, which it was not.

The practice of having WGTP's investment in WGTC reduced when WGTC paid SIA-related expenditures and to have WGTP's investment in WGTC remain unchanged when WGTP paid SIA-related expenditures indicates that WGTC and WGTP were not operated as two stand-alone businesses.

***WGTI's Receipts from and Payments to WGTC Investors***

The Schedule of WGTI's Contributions to (Withdrawals from) WGTC under Tab 2 shows that WGTI made payments of approximately \$28 million, net (column 6, page 17) to WGTC's investors. Once again, several transactions indicate that WGTC and WGTI were not operated as stand-alone, self-sustaining businesses:

As set forth above, WGTI received funds from WGTC's investors totaling \$281,675,000 between May 8, 1997 and November 3, 2008 and subsequently transferred the funds to WGTC between June 18, 1997 and November 4, 2008. WGTI paid WGTC's investors \$286,982,500 between April 18, 2005 and January 18, 2008 and WGTC subsequently repaid the same amount to WGTI between March 9, 2006 and January 23, 2008. WGTI received \$17 million from WGTC on June 15, 2007 and paid \$17 million to a WGTC investor on July 5, 2007.

In addition, WGTI paid \$4.5 million (column 6, page 2, Tab 2) directly to a WGTC investor on January 11, 1999 and WGTC did not make a specific reimbursement to WGTI. This accounting event was recorded by WGTI as an increase of investment in WGTC.

WGTI received \$349,188.23 (column 6, page 6, Tab 2) from WGTC on July 5, 2001 and paid the same amount to a WGTC investor on July 9, 2001. On July 31, 2003 WGTI paid \$937,791.94 (column 6, page 8, Tab 2) to a WGTC investor and received the same amount from WGTC on August 1, 2003.

***WGTC's Receipts from and Payments to and for WGTI's Investors***

The Schedule of WGTI's Contributions to (Withdrawals from) WGTC under Tab 2 shows that WGTC made payments of approximately \$214 million, net (column 7, page 17) to and for WGTI's investors. The \$214 million sum was comprised of the following:

|  |                                  |
|--|----------------------------------|
| WGTC's receipts from WGTI's investors        | \$ 478,083,636.62                |
| Less WGTC's payments to/for WGTI's investors | <u>(691,720,823.51)</u>          |
| Net balance                                  | <u><u>\$(213,637,186.89)</u></u> |

For the gross receipts of approximately \$478 million, approximately \$100 million was immediately transferred to WGTI as follows:

|  |                          |
|--|--------------------------|
| Received on 01/06/03 and transferred on 01/07/03 | \$(24,999,272.59)        |
| Received on 04/04/03 and transferred on 04/08/03 | (30,700,000.00)          |
| Received on 05/05/04 and transferred on 05/06/04 | (20,000,000.00)          |
| Received on 08/10/05 and transferred on 08/10/05 | <u>(24,000,000.00)</u>   |
| Total  | <u>\$(99,699,272.59)</u> |

The fact that WGTC received funds directly from WGTI's investors indicates that WGTC and WGTI were not operated as two stand-alone businesses.

Beginning in September of 2008, WGTC began advancing variation margin deposits for WGTI's investors. Between September 16, 2008 and January 21, 2009, WGTC advanced variation margin deposits for WGTI's investors totaling \$431.1 million and received variation margin repayments directly from WGTI's investors totaling \$193,750,000, which nets to \$237,350,000. The \$431.1 million is part of the \$691,720,823.51 in WGTC's payments to or for WGTI's investors and the \$193,750,000 is part of the \$478,083,636.62 in WGTC's receipts from WGTI's investors as shown on the table above. These events showed that when WGTI was short of funds, WGTC advanced the funds on behalf of WGTI, which indicates that WGTC and WGTI were not operated as two stand-alone, self-sustaining businesses.

As stated in the first report to the Court, at December 31, 2008, WGTI had a payable due to WGTC of \$194,550,000 arising primarily from WGTC's variation margin advances made on behalf of WGTI investors.

The \$194,550,000 payable resulted from events that occurred between September 2008 and December 2008 and was comprised of the following:

|   |                              |
|---|------------------------------|
| Variation margin deposits advanced by WGTC<br>for WGTT's investors            | \$ 421,600,000               |
| Reimbursements of variation margins received<br>by WGTC from WGTT's investors | (172,500,000)                |
| WGTC's payments to WGTT's investors   | 5,500,000                    |
| WGTC's payments to WGTT   | 750,000                      |
| WGTT's payments to WGTC   | <u>(30,800,000)</u>          |
| Net balance   | 224,550,000                  |
| Less portion reclassified as decreases of investment in<br>WGTC               | <u>(30,000,000)</u>          |
| WGTT's payable due to WGTC at December 31, 2008                               | <u><u>\$ 194,550,000</u></u> |

Decreasing the payable due to WGTC by reclassifying \$30 million of it as a decrease of WGTT's investment in WGTC further indicates that WGTC and WGTT were not operated as two stand-alone, self-sustaining businesses.

**Adjustments to WGTC's Profit and Loss if WGTC was Operated as a Stand-Alone, Self-Sustaining Business**

As discussed above, WGTC:

1. Charged all of its payments in connection with SIA against WGTT's capital in WGTC.
2. Did not consistently increase WGTT's capital in WGTC when WGTT made payments in connection with SIA.
3. Charged all of its employee advance payments to or for Mr. Greenwood and Mr. Walsh against WGTT's capital in WGTC.
4. Did not consistently increase WGTT's capital in WGTC when WGTT made employee advance payments to or for Mr. Greenwood and Mr. Walsh.
5. Received transfers of WGTT's interest income from WGTT between June 30, 2006 and December 31, 2008 but did not account for the receipts as increases of WGTT's capital in WGTC.

If WGTC was operated as a stand-alone, self-sustaining business, then:

1. Item 1 above should have been recognized by WGTC as WGTC's losses with the losses to be allocated to all WGTC investors.
2. Item 2 above should have been recognized by WGTC as WGTP's capital contributions to WGTC and as WGTC's losses with the losses to be allocated to all WGTC investors.
3. Item 3 above should have been recognized by WGTC as WGTC's expense with the expense to be allocated to all WGTC investors.
4. Item 4 above should have been recognized by WGTC as WGTP's capital contributions to WGTC and as WGTC's expense, with the expense to be allocated to all WGTC investors.
5. Item 5 above should have been recognized by WGTC as WGTP's capital contribution to WGTC, not as an income item of WGTC.

Under Tab 3 is the Summary of Adjustments to WGTC's Net Income (Loss). This summary shows that WGTC's unadjusted cumulative net earnings for the period from January 1, 1996 to February 25, 2009 were approximately \$584 million. If WGTC was operated as a stand-alone, self-sustaining business, the net earnings of approximately \$584 million should have been decreased by approximately \$316 million for the transactions described above, which nets to \$268 million.

Because WGTC's books for period subsequent to December 31, 2008 were not maintained, the Receiver reported the \$5,001,187.07 realized gain resulting from the Receiver's sale and liquidation of WGTC's hedged portfolio in March 2009 as WGTC's net earnings for the month of January 2009. For the period from February 1 to February 25, 2009, the Receiver reported a loss of \$1,356,964.36, which included a payroll payment of \$1,106,964.36 and legal fee payments totaling \$250,000.00.

The 1995 audited financial statements of WGTC stated that, "For the current year, \$8,962,000 in specific losses was allocated directly to a limited partner affiliated with the general partners before the allocation of the preferred return and profits in excess of preferred returns to all limited partners." The 1996 audited financial statements of WGTC stated that, "During the years ended December 31, 1994, 1995 and 1996, the Partnership made net purchases of \$54,711,038 worth of securities which the general partners determined was not appropriate for the limited partners in light of the Partnership's investment objectives." It also stated that, "During the current year, this affiliated limited partner received, as a capital withdrawal, a distribution of these securities at its carrying value of \$61,037,676, which included accrued interest and dividends and prior year's unrealized gains."

The Schedule of Month-End Account Balances of WGTP's Investment in WGTC under Tab 1 shows that WGTI recorded a \$70,000,176 decrease of investment in WGTC in February of 2007, which was comprised of the 1995 loss allocation of \$8,962,000 by WGTC, the 1996 capital withdrawal of \$61,037,676 from WGTC and a \$500 unknown item. The timing differences in recording these transactions between WGTC and WGTI indicate that WGTC and WGTI were not operated as two stand-alone, self-sustaining businesses.

**WGTP's Equity in Earnings of WGTC if WGTC was Operated as a Stand-Alone, Self-Sustaining Business**

As discussed above, after the determination of WGTC's actual monthly net income/loss, the net income or loss was first allocated by WGTC to other limited partners using the rate determined by Mr. Greenwood and the remaining balance, net of fees charged, was plugged to WGTI.

Under Tab 4 is the Computation of WGTP's Equity in Earnings of WGTC for the Period from January 1, 1996 to February 25, 2009 assuming WGTC was operated as a stand-alone, self-sustaining business using WGTP's contributions to WGTC as discussed above and the same monthly rates of return and method of computation as they were applied by WGTC to all other limited partners.

The rate of return for the month of February 2009 was not available and earnings allocations to investors were not made by WGTC for the month of February 2009.

Under the assumption that WGTC was operated as a stand-alone, self-sustaining business, and therefore applied the same monthly rates of return and method of computation to WGTI as they were applied to all other limited partners, this schedule shows that WGTC should have allocated approximately \$352 million (column 5, page 7, Tab 4) of its earnings to WGTI between January 1, 1996 and January 31, 2009.

**Reallocation of WGTC's Adjusted Profit and Loss to its Limited Partners if WGTC was Operated as a Stand-Alone, Self-Sustaining Business**

Under Tab 5 is the Summary of Reallocations of WGTC's Adjusted Net Income (Loss) to Limited Partners for Years 1996 to 2008 and Period from January 1, 2009 to February 25, 2009 under the assumption that WGTC was operated as a stand-alone, self-sustaining business. This summary presents the reallocation of WGTC's adjusted profit and loss to its other limited partners and to WGTI based on the limited partners' gross earnings. Allocation of WGTC's February 2009 net loss to the limited partners was made using January 2009's ratio as February 2009's rate of return was unavailable.

This summary shows that under the assumption that WGTC was operated as a stand-alone, self-sustaining business, WGTT's share of WGTC's adjusted net cumulative earnings of approximately \$268 million between January 1, 1996 and February 25, 2009 was approximately \$52 million, compared to the negative balance of approximately \$37 million (column 11, page 7, Tab 1) carried on WGTT's books as shown on the Schedule of Month-End Account Balances of WGTT's Investment in WGTC for the Period from January 1, 1996 to December 31, 2008 under Tab 1.

**WGTC's Pro Forma Statements of Changes in Limited Partners' Capital**

Under Tab 6 is WGTC's Pro Forma Statements of Changes in Limited Partners' Capital for the Period from January 1, 1996 to February 25, 2009 prepared by the Receiver. These pro forma statements show what the effects on all of WGTC's limited partners' historical equity interests in WGTC should have been, had WGTC been operated as a stand-alone, self-sustaining business.

A summary of the pro forma statements follows (page 6, Tab 6):

|   | <u>Other Limited Partners</u> |                |                |                |                |
|---|-------------------------------|----------------|----------------|----------------|----------------|
|   | <u>Fully-</u>                 |                |                |                |                |
|   | <u>Redeemed</u>               | <u>Current</u> | <u>Total</u>   | <u>WGTT</u>    | <u>Com-</u>    |
|   | (In Millions)                 |                |                |                | <u>bined</u>   |
| BALANCE, JANUARY 1, 1996                        | \$ 65                         | \$ -           | \$ 65          | \$ 23          | \$ 88          |
| Capital contributions                           | 1,823                         | 2,165          | 3,988          | 2,642          | 6,630          |
| Capital withdrawals                             | <u>(2,126)</u>                | <u>(1,652)</u> | <u>(3,778)</u> | <u>(2,404)</u> | <u>(6,182)</u> |
| Net contributions (withdrawals)                 | <u>(303)</u>                  | 513            | 210            | 238            | 448            |
| Net income                                      | <u>48</u>                     | <u>168</u>     | <u>216</u>     | <u>52</u>      | <u>268</u>     |
| Fees (charged) earned                           | <u>(2)</u>                    | <u>(2)</u>     | <u>(4)</u>     | <u>4</u>       | <u>-</u>       |
| BALANCE (OVER WITHDRAWAL),<br>FEBRUARY 25, 2009 | <u>\$ (192)</u>               | <u>\$ 679</u>  | <u>\$ 487</u>  | <u>\$ 317</u>  | <u>\$ 804</u>  |

Fees charged to other limited partners and earned by WGTT as shown on the statements resulted from re-computation using the original fees times the ratio between the allocated revised gross earnings and the original gross earnings.

The table above shows that WGTC overpaid its fully redeemed limited partners approximately \$192 million had WGTC been operated as a stand-alone, self-sustaining business. Therefore, WGTC would have needed to use new investor funds to cover these payments had WGTC been operated as a stand-alone, self-sustaining going-concern subsequent to February 25, 2009.

The following table compares (1) WGTC's actual net income (loss), as presented on the Summary of Adjustments to WGTC's Net Income (Loss) under Tab 3, and (2) WGTC's actual net earnings allocations to its limited partners other than WGTI, based on actual distributions to investors which were made by WGTC:

|      | <b>Actual<br/>Net Income<br/>(Loss)</b> | <b>Actual Net Earnings Allocations to<br/>Limited Partners Other Than WGTI</b> |                      |                      |
|------|---|--|----------------------|----------------------|
|      |   | <b>Fully-<br/>Redeemed</b>   | <b>Current</b>       | <b>Total</b>         |
| 1996 | \$ (74,544,305)                         | \$ 3,474,226   | \$ 59,700            | \$ 3,533,926         |
| 1997 | (24,824,705)                            | 5,852,518  | 109,315              | 5,961,833            |
| 1998 | 702,056                                 | 9,136,885  | 151,984              | 9,288,869            |
| 1999 | (25,283,748)                            | 7,707,960  | 10,121,541           | 17,829,501           |
| 2000 | 36,649,854                              | 23,788,672   | 20,802,953           | 44,591,625           |
| 2001 | 79,430,324                              | 60,373,350   | 23,560,022           | 83,933,372           |
| 2002 | (5,459,170)                             | 32,543,902   | 11,974,855           | 44,518,757           |
| 2003 | 9,570,937                               | 15,732,947   | 10,743,505           | 26,476,452           |
| 2004 | 12,861,177                              | 12,650,067   | 17,476,608           | 30,126,675           |
| 2005 | 37,519,950                              | 23,772,706   | 38,707,911           | 62,480,617           |
| 2006 | 59,797,239                              | 30,153,421   | 52,164,826           | 82,318,247           |
| 2007 | 82,978,553                              | 10,661,396   | 83,641,756           | 94,303,152           |
| 2008 | <u>75,689,296</u>                       | <u>1,377,191</u>   | <u>66,851,541</u>    | <u>68,228,732</u>    |
|      | <u>\$265,087,458</u>                    | <u>\$237,225,241</u>   | <u>\$336,366,517</u> | <u>\$573,591,758</u> |

The above table shows that WGTC's actual cumulative net earnings between 1996 and 2008 were approximately \$265.1 million. With cumulative net earnings of approximately \$265.1 million, WGTC actually paid net earnings of approximately \$237.2 million, as part of investors' withdrawals from WGTC, to its fully-withdrawn investors and paid, or committed to pay had it been able to continue as a going-concern, approximately \$336.4 million in net earnings to its open investors. All of the actual accrued earnings allocations to limited partners of WGTC were included in the monthly Statements of Capital Account sent to the limited partners. The shortfall of net earnings allocations to limited partners other than WGTI of approximately \$309 million could not have been paid without raising additional capital from investors.

Based upon the above, the operations of WGTC, like WGTI, also had elements of a classic Ponzi scheme.

## WGTC and WGTI were Operated as a Single Entity with Elements of a Classic Ponzi Scheme

Based on the details set forth above, WGTC and WGTI were operated as a single entity. Under Tab 7 is a Summary of Combined Earnings (Losses) of WGTC, WGTI, and WGI Operated as a Single Entity. As described in the Receiver's first report to the Court, WGI LLC ("WGI") is a wholly-owned affiliate of WGTI organized on October 1, 1997.

Under Tab 8 is a Summary of Net Earnings Allocations to Investors of WGTC and WGTI Operated as a Single Entity.

The following table summarizes the transactions shown on these two schedules:

|      | Actual<br>Combined<br>Earnings<br>(Losses) | Actual Net Earnings Allocations to<br>Investors of WGTC and WGTI |                      |                      |
|------|--|--|----------------------|----------------------|
|      |  | Fully-<br>Redeemed   | Current              | Total                |
| 1996 | \$ (74,518,766)                            | \$ 9,710,864   | \$ 616,116           | \$ 10,326,980        |
| 1997 | (24,790,929)                               | 19,761,788   | 2,377,719            | 22,139,507           |
| 1998 | 425,363                                    | 33,167,963   | 2,573,602            | 35,741,565           |
| 1999 | (26,937,982)                               | 40,257,923   | 17,200,158           | 57,458,081           |
| 2000 | 32,106,508                                 | 54,959,929   | 30,695,345           | 85,655,274           |
| 2001 | 70,767,694                                 | 76,895,344   | 37,481,746           | 114,377,090          |
| 2002 | (2,868,998)                                | 37,608,728   | 19,543,709           | 57,152,437           |
| 2003 | 15,105,828                                 | 19,286,145   | 16,393,428           | 35,679,573           |
| 2004 | 16,973,142                                 | 18,981,677   | 25,645,858           | 44,627,535           |
| 2005 | 48,327,644                                 | 38,886,796   | 59,885,730           | 98,772,526           |
| 2006 | 82,520,153                                 | 47,798,763   | 89,687,468           | 137,486,231          |
| 2007 | 113,173,012                                | 29,741,848   | 134,280,311          | 164,022,159          |
| 2008 | 80,288,744                                 | 7,860,776  | 110,396,794          | 118,257,570          |
|      | <u>\$330,571,413</u>                       | <u>\$434,918,544</u>   | <u>\$546,777,984</u> | <u>\$981,696,528</u> |

The above table shows that under the combined basis, the single entity, comprised of WGTC, WGTI and WGI, had actual cumulative net earnings between 1996 and 2008 of approximately \$330.6 million. With cumulative net earnings of approximately \$330.6 million, the single entity actually paid net earnings of approximately \$434.9 million, as part of investors' withdrawals from the single entity, to its fully-withdrawn

investors and paid, or committed to pay had it been able to continue as a going-concern, approximately \$546.8 million of net earnings to its open investors. The shortfall of net earnings allocations to investors of WGTC and WGTI of approximately \$651 million could not have been paid without raising additional capital from investors.

### **Fund A and Fund R of Westridge Capital Management Enhancement Funds, Inc.**

As described in the Receiver's first report to the Court, Westridge Capital Management Enhancement Funds, Inc. ("Westridge Funds") is a British Virgin Islands ("BVI") company which sold shares of feeder funds, e.g., Fund A and Fund R, to investors and the feeder funds invested in WGTI as note holders.

Fund A has 15 participants. In general, 20% of Fund A's contributions was to be traded by Westridge Capital Management, Inc. ("WCM"), a registered investment advisor, in futures markets and the remaining 80% was to be invested in WGTI for further investment in WGTC. The 20%/80% ratio between investment in futures markets and investment in WGTI was maintained for Fund A as a whole instead of for each participant of Fund A. Therefore, there were instances in which all of a Fund A subscriber's contribution was received by WGTI. There was one instance in which a Fund A subscriber contributed \$14 million, of which \$7.1 million was received by WGTI and the remaining \$6.9 million was received for trading in futures markets by an account maintained at Morgan Stanley held by Fund A with WCM being the custodian.

Fund A's account statement at January 31, 2009 prepared by WCM showed that the ratio between Fund A's investment held at Morgan Stanley and investment in WGTI was 12.61% to 87.39%.

There was one subscriber of Fund A who elected to withdraw from Fund A and to participate in Fund R. There were no other participants in Fund R. Fund R also held accounts at Morgan Stanley under the custody of WCM for trading in futures markets.

Morgan Stanley has transferred approximately \$41.7 million and \$6.5 million to the Receiver on behalf of Fund A and Fund R, respectively.

The auditors of Westridge Funds issued a clean opinion on Westridge Funds' 2007 financial statements certifying that the financial statements gave a true and fair view, i.e., Fund A's and Fund R's notes receivable due from WGTI, arising from being note holders of WGTI, totaling approximately \$315 million at December 31, 2007, were reasonably collectible.

The same auditors also issued a clean opinion on WGTC Limited's 2007 financial statements indicating that WGTC Limited's note receivable due from WGTI of approximately \$40 million was reasonably collectible. WGTC Limited is also a BVI company with four participants and is a note holder of WGTI.

### **Payments to or for the Benefit of Mr. Greenwood and Mr. Walsh by WGTC and WGTI for the Period from January 1, 1993 and February 25, 2009**

Under Tab 9 is a Schedule of Payments to or for the Benefit of Mr. Greenwood and Mr. Walsh for the period from January 1, 1993 to February 25, 2009 prepared by the Receiver based on the books and records of WGTC and WGTI available to the Receiver. Reconciliation between balances shown in the Receiver's first report to the Court and balances carried on the books is also included in this schedule.

This schedule shows that between January 1, 1993 and February 25, 2009, approximately \$26 million and \$70 million were paid to or for the benefit of Mr. Greenwood by WGTC and WGTI, respectively, which totaled approximately \$96 million; and approximately \$14 million and \$48 million were paid to or for the benefit of Mr. Walsh by WGTC and WGTI, respectively, which totaled approximately \$62 million.

In total, WGTC and WGTI paid approximately \$40 million and \$118 million to the two individual defendants, respectively, between January 1, 1993 and February 25, 2009, which aggregated to approximately \$158 million. The \$25 million SIA-related payment to GMAC Commercial Credit by WGTI in September 2002 on behalf of WGTC was included in this sum, as WGTI accounted for the \$25 million payment as employee advances and allocated it equally to Mr. Greenwood and Mr. Walsh.

In addition, the schedule shows that WGTC's allocations of profits and management fee to its two general partners, Mr. Greenwood and Mr. Walsh, between 1993 and 2008 totaled approximately \$18 million. As stated in the Receiver's first report to the Court, the profits and management fee allocated by WGTC to Mr. Greenwood and Mr. Walsh were not accounted for as personal income of Mr. Greenwood and Mr. Walsh; instead, they were accounted for as WGTI's management and/or performance fee income.

### **Liquidated Assets**

Under Tab 10 is a Schedule of Receipts since the inception of the receivership through May 28, 2010. The total receipts of approximately \$875 million include approximately \$48 million in funds the Receiver is holding for Fund A and Fund R discussed above. The proceeds of liquidated assets are held in the Receiver's name and are placed in

either U.S. government securities or bank deposits. The schedule details how assets were titled or held by the defendants prior to the liquidation by the Receiver. As the Receiver's reports document and describe, among other things, funds were commingled between WGTC and WGTI, SIA expenditures as well as employee advances paid to Mr. Greenwood and Mr. Walsh were all borne by WGTI, and WGTC allocated its earnings or losses to WGTI by using a plugged number. Consequently, funds held by the defendants prior to the liquidation by the Receiver were not properly titled or accurately stated, which resulted in the Receiver's inability to identify the beneficiaries of the liquidated assets, with the exception of Funds A and R.

### **Unliquidated Asset held in the name of WGTC**

In February 2005, WGTC purchased a membership interest in CME Holdings (Chicago Mercantile Exchange) for \$169,500. This Court issued an order authorizing the Receiver to sell its ownership interest. The Receiver is in the process of liquidating this asset.

### **Unliquidated Assets held by the Individual Defendants and Relief Defendants**

The Receiver has been able to confirm the existence of many of the assets held by the individual and relief defendants; however, investigation as to the location and extent of several assets is continuing.

### **Assets in the Name of Paul Greenwood**

Below is a brief updated description of the assets held by Mr. Greenwood, the steps the Receiver has taken to determine the value of each asset and the status of efforts to liquidate the assets.

#### **14 & 16 Wheeler Road, North Salem, NY**

The Receiver obtained two appraisals and three broker's opinions of value for each residence. After conducting interviews of five real estate brokerage firms, the Receiver, with the agreement of Mr. and Mrs. Greenwood, selected a candidate and started to negotiate the terms of a listing agreement. On November 6, 2009, counsel for the Receiver filed a request with the Court for authorization to enter into a listing agreement with Prudential Homes and Kennedy Real Estate. The Court approved the request by an order entered November 30, 2009. The Receiver and the Greenwoods entered into a listing agreement with Prudential and the homes have been actively marketed since January 2010. The guest house at 14 Wheeler Road was listed for \$750,000 and the primary residence at 16 Wheeler Road was listed for \$8,000,000. The Receiver will seek Court approval before finalizing a sale of either residence.

## **Antiques and Collectibles**

By an order entered on November 30, 2009 the Receiver was authorized to liquidate certain collectibles, antiques and other personal property assets of the Greenwoods which were located in the residences on Wheeler Road. The Receiver entered into a consignment agreement with Christie's, an internationally recognized auctioneer of such collectibles.

Liquidation of the personal property was delayed for a period of time while Mr. Greenwood submitted arguments to the Court that certain of these assets were untainted and the proceeds of the sale of untainted assets should be available for him to use for defense costs in the criminal matter. A hearing was also held on February 4, 2010 in the criminal court. On March 9, 2010, a joint order was entered by Judge George B. Daniels and Judge Miriam Goldman Cedarbaum directing the Receiver and counsel for Mr. Greenwood to immediately start liquidating the personal property.

The Receiver and counsel for Mr. Greenwood have reviewed new sales dates proposed by Christie's and have reached an agreement to proceed with an orderly liquidation of the collectibles. The tentative auction dates are as follows:

- September 16, 2010 - Chinese Works of Art
- September 29, 2010 – American Furniture
- October 21, 2010 – English Furniture and Carpets
- December 3, 2010 – Books and Manuscripts
- December 16, 2010 – Interiors (miscellaneous decorative household items)

A date has not yet been set for the sale of the Steiff collection. Christie's has advised the Receiver that, given the unique nature of the Steiff collection, it warrants a stand-alone auction. Christie's is consulting with experts in London to set a date for the auction.

## **Assets in the Name of Stephen Walsh**

Below is an update of the assets held by Mr. Walsh or for his benefit. As previously reported some of the assets included in the discussion below have been identified as assets held in the name of SAM Group LLC ("SAM"), which is owned 94% by Mr. Walsh and 2% each by his three children.

### **7 Half Moon Bay, Sands Point, New York**

The Receiver obtained two appraisals for Mr. Walsh's waterfront residence. The Receiver has continued to pay certain bills associated with the preservation of this asset. Initially, no steps were taken to sell this home because there was no agreement

between Mr. Walsh and the Receiver to liquidate the asset. Mr. Walsh made similar arguments to those made by Mr. Greenwood to the Court claiming a portion of his residence at 7 Half Moon Bay, Sands Point, New York was obtained with untainted funds and therefore seeking to use untainted funds to pay for his criminal defense costs. The March 9<sup>th</sup> Order also directed the Receiver and counsel for Mr. Walsh to immediately start the liquidation process of Mr. Walsh's residence.

As previously reported, some limited interior construction work was partially completed at the time the Receiver conducted its initial site visit of the property. Mr. Walsh, with the cooperation and oversight of the Receiver, has worked closely with a local real estate agent to analyze the condition of the home. The agent has recommended that to maximize the value of the home some limited interior construction work, landscaping and repairs should be completed prior to the time the home is listed for sale. Mr. Walsh and the agent are currently obtaining two bids for the work recommended by the agent. The Receiver will carefully consider the recommendations from Mr. Walsh and the real estate agent regarding the cost of the work and expected return to the estate.

Counsel for Mr. Walsh has taken the position that most, if not all, of the equity in this property is untainted and should be available to Mr. Walsh to pay his criminal defense costs. Before the Receiver is willing to expend estate funds for discretionary construction and landscape work, the Receiver is going to seek an order from the Court that any funds advanced by the Receiver to prepare the home for sale will be returned to the receivership estate from the first proceeds of the sale of the home.

### **SAM Group LLC**

Below is a brief update of the assets held in the name of SAM. Mr. Walsh listed the value of investments, loans, securities and cash deposits held in the name of SAM Group at \$6,581,397. The Receiver has been able to confirm the location and current value of many of the specific holdings of SAM but continues to investigate the nature and extent of various other investments or loans made by SAM.

### ***Equity Position in Orion Capital Management, L.L.C. ("OCM")***

The Receiver continues to monitor the equity position of SAM and WGTI in OCM. This equity position is difficult to value and the Receiver still believes the value may be little more than the remaining balance on the loans from SAM and WGTI.

OCM's managing member is Sirius Capital Management, L.L.C. ("Sirius"). Fifty percent of the equity interest in OCM and Sirius is owned by SAM. On May 31, 2009, the Sirius LLC account had a balance of approximately \$56,000. Pursuant to provisions of the Sirius LLC Agreement, the Board of Managers, comprised of Peter Rup and the Receiver on behalf of SAM LLC, agreed to a distribution of the balance

in the capital account. On August 6, 2009, Sirius Capital Management LLC distributed \$28,155 to the Receiver.

### ***PWG Oakmont Holdings LLC***

The Receiver has continued to consult with Pearson Partners, the real estate professionals managing the portfolio of retail shopping centers around Pittsburgh, Pennsylvania. There are approximately 20 other members in PWG Oakmont Holdings LLC. Generally, the properties are leased out and are operating well given the current market conditions. WGTT's books show an investment amount of \$1.4 million and Mr. Walsh indicated the value of SAM's interest in PWG Oakmont Holdings LLC is \$700,000.

In a recent discussion with two principals of Pearson Partners, the Receiver confirmed that no distributions will be made unless requested by the Receiver and approved by the Court. The Receiver is in discussions with Pearson Partners to determine its options for liquidating this asset.

### ***Loan to CM Group, LLC***

As previously reported, the CM Group, LLC is the parent holding company for a series of Moe's Southwest Grill Restaurants. SAM owns 20% the CM Group LLC and Michael Walsh own the remaining 80%. Michael Walsh, the full-time managing member of CM Group LLC, has continued to make all payments when due on the \$1,800,766 loan from SAM. On April 26, 2010, the Receiver met with a representative of the CM Group to review the consolidated financial statement and discuss the operations of the restaurants. Michael Walsh and his accountant continue to cooperate fully with the Receiver. The Receiver is in discussions with Michael Walsh and his accountant to determine its options for liquidating these assets.

### ***Metbank Holding Corp.***

The Receiver met with the Chief Executive Officer of Metropolitan National Bank and confirmed that Sam Group, LLC controls 2,308 common shares and 9,681 preferred shares of MNB Holding Company. There is no market currently for either class of shares and there have been no recent sales of shares. An investment group has expressed an interest in purchasing all outstanding common shares. The Receiver will continue to monitor the bank and will explore options to liquidate the preferred shares. SAM accounting records show a remaining value of \$142,974 for these assets. The Receiver is unable to determine with reasonable assurance the realizable value of this asset.

### ***Loans to Gabriel***

The Receiver believes that two related entities, Gabriel Real Estate Group LLC and Gabriel Bowery, LLC (collectively “Gabriel”), were entities organized by Andrew Walsh, the managing member, as part of an effort to start and operate a real estate investment company. As detailed in the first report to the Court, SAM loaned \$100,000 to Gabriel and WGTI advanced \$500,000 to Gabriel. The Receiver has been advised that Gabriel failed to develop any successful real estate projects, the entities have no assets, and Andrew Walsh has relocated to Florida and no longer operates either business. As a result, the Receiver considers it highly unlikely that the receivership estate will recover any of the funds advanced to Gabriel.

### ***Journal Square Properties LLC***

The Receiver contacted the managing member for an update on the status of this \$250,000 investment. The 200,000 square foot office building remains approximately 60% occupied and the rents have covered all operating costs for the past eight months. The managing member holds 65% of the equity and the other members hold 35% of the equity. The managing member estimates it will take approximately three to four years to rent out the remaining units and stabilize rents, at which time the property would be sold and a distribution would be made to the members. The Receiver confirmed that no distributions have been made to the members. The Receiver is in discussions with the managing member to determine its options for liquidating this asset.

### ***Locust Wood Capital Advisors***

Locust Wood is an equity fund with 110 limited partners. The value of SAM’s investment as of March 31, 2009 was listed at \$344,946.00. The value as of March 31, 2010 is listed as \$462,655. The Receiver confirmed the value recently with a representative of Locust Wood. The Receiver is analyzing this investment and intends to seek this Court’s approval to make a redemption request in the third quarter of 2010. Locust Wood understands that the investment is to remain frozen pending further order of this Court.

### ***Merrill Lynch Stock Account***

SAM holds an account at Merrill Lynch which had a market value of \$539,683.01 as of May 28, 2010. The Receiver is discussing the most effective method to liquidate the stocks held in this account with Mr. Walsh. When a disposition strategy is agreed upon between the Receiver and Mr. Walsh, the Receiver will seek this Court’s approval to liquidate the stock.

## **Joint Assets in the Names of Paul Greenwood and Stephen Walsh**

As discussed in the first report to the Court, the Receiver has determined that the individual defendants have made a number of significant investments jointly through WGTI and hold substantial assets in the names of various other limited liability companies.

### **Investment in Orion Constellation Partners L.L.C. (“OCP”)**

There are three accounts at OCP that the Receiver continues to monitor closely. The Receiver is sent monthly reports and participates in quarterly conference calls with the principals of OCP. Mr. Walsh and Mr. Greenwood have an account at OCP in the name of K&L Investments, LLC. The value of the K&L Investments account as of March 31, 2010 was listed at \$26,889,929. A second account in the name of WGTI had a value of approximately \$3.9 million. The Receiver submitted a redemption request during the second quarter of 2009. The distribution was determined to be \$3,672,053. OCP distributed \$3,304,848, which equals 90% of the total redemption amount, by wire transfer to the Receiver on August 5, 2009. The 10% reserve is held subject to an audit which is currently under way. The current balance in the WGTI account as of March 31, 2010 is listed as \$484,904. The third account, held in the name of Relief Defendant Janet (Walsh) Schaberg, had a value of approximately \$2.9 million as of March 31, 2010.

The fund manager continues to cooperate with the Receiver in ensuring that the estate assets remain frozen. The Receiver is considering liquidation alternatives for the remaining estate assets in OCP.

### **Delaware Land Associates LLC (“DLA”)**

Mr. Walsh and Mr. Greenwood, through Walsh Greenwood & Co., have an equity position in real estate holdings as a limited partner in DLA. The two active real estate projects are Sweetwater Point LLC, which owns a 49-acre development in Delaware and Liberty Hill LLC, which owns a 166 lot development in Maryland.

### ***Sweetwater Point LLC (“Sweetwater”)***

Walsh Greenwood & Co. invested \$3 million for a 50% equity position in this project. Lehman Brothers invested \$3 million for the other 50% equity position and loaned an additional \$6 million for development costs in return for a first deed of trust. There have been ongoing negotiations with the Delaware Department of Transportation (“DelDot”) who wants to run a roadway through the middle of the property that would render it useless as a residential subdivision. The sale would result in a return of most, if not all, of the monies invested.

The parties have reached an agreement in principle on the sale of Sweetwater to DelDot. DelDot raised a question about the correct legal description of the property subject to the sale so the parties agreed to file a quiet title action in Delaware to resolve the issue. The Receiver has been advised that the quiet title action will not significantly impact the proposed sale. The Receiver will seek approval from the Court for this transaction once the agreement has been memorialized in writing.

### ***Liberty Hill LLC***

Mr. Walsh and Mr. Greenwood, through DLA, invested approximately \$2.9 million to acquire this property. Even though no site work commenced, entitlements were completed for the first 115 lots. DLA entered into a sales agreement with a large national builder. When the real estate market collapsed, the builder suspended operations and discontinued working on the project. A dispute arose between the builder and DLA over the deposit made under the sales agreement and the builder filed suit in Maryland State Court.

The Receiver obtained an appraisal of the property to determine the value of the asset. The Receiver carefully analyzed the merits of the case and the cost of litigation. The Receiver determined that the asset had sufficient value worth protecting and took a lead role in settlement discussions with counsel for the builder.

The parties have reached a tentative settlement agreement. The Receiver anticipates filing a motion with this Court in the near future seeking approval of the settlement agreement and other actions proposed by the Receiver to protect and preserve this asset until it can be liquidated.

### **Upspring Software Inc. (“Upspring”)**

According to the business records, WGTI carried an equity investment at the cost of \$484,575.85 in Upspring, a software vending company. Records indicate that Upspring was acquired by MKS Inc., on or about March 26, 2001. WGTI has received a number of dividend payments from MKS Inc. The Receiver served a copy of the Order on MKS Inc. and demanded that the assets be frozen and not otherwise distributed to the Defendants. The Receiver has confirmed with MKS, Inc. that WGTI owns 266,868 common shares of stock valued at approximately \$2.8 million. The stock is listed on the Canadian Stock Exchange and the trading volume appears to be less than 10,000 shares per day. The Receiver is evaluating the most effective methods of liquidating the stock and will consult with investment professionals prior to seeking this Court’s approval for liquidating this asset.

## **Assets held in the Name of Robin Greenwood (Relief Defendant)**

The primary assets held in the name of Ms. Greenwood are the two residential properties at 20 & 22 Wheeler Road, North Salem, NY and her ownership of Grand Central Inc., which is the titled owner of a Hunter pony farm in Brewster, NY situated on approximately 286.2 acres. Subject to a subsequent claim by Ms. Greenwood for a portion of the proceeds of the sales, she has consented to the Receiver taking steps to liquidate the residence at 22 Wheeler Road and the farm.

The Receiver engaged the services of local appraisal companies to appraise the residence at 22 Wheeler Road and the farm. This residence has been listed for \$1.25 million with Prudential and is being marketed in conjunction with the two homes owned jointly by Mr. & Ms. Greenwood (14 & 16 Wheeler Road).

The Receiver has continued to pay certain invoices that preserve the value of the residential assets.

### **Grand Central Inc.**

In the first report to the Court, the Receiver included some preliminary accounting information it received from Ms. Greenwood. The Receiver has since completed its forensic accounting investigation and as set forth under Tab 11 approximately \$32 million was paid to or for the benefit of Grand Central Inc. by WGTI and Mr. Greenwood.

Pursuant to an agreement that was reached between Ms. Greenwood, the SEC, CFTC and Receiver, the Receiver has continued to manage the farm's operating account, and to review, approving and authorize payment of employee and operational expenses. Ms. Greenwood agreed to liquidate most of the ponies in an effort to close down operations at the farm.

After obtaining valuations from two appraisers, the Receiver and counsel for Ms. Greenwood established a process of approving the sale of the ponies. At the onset, there were 92 animals. 67 have been sold or otherwise given away. Of the 25 remaining, 13 are for sale and Ms. Greenwood plans to keep 12<sup>2</sup>. Of the 13 ponies for sale, Ms. Greenwood claims five are hers and eight belong to the receivership estate. Several of these ponies apparently have little value and will be given away.

The operational expenses of the farm from inception of the receivership through March 31, 2010 totaled \$731,904. Income from the sale of ponies was \$546,880.

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<sup>2</sup> Ms. Greenwood has asserted a claim of ownership over these 12 ponies and a claim for the proceeds from the sale of eight other ponies. The Receiver disputes Ms. Greenwood's claims.

Given the complexity of this asset, the Receiver obtained appraisals from three firms and interviewed real estate firms specializing in the marketing of similar properties. The Receiver obtained an order authorizing it to list the farm for sale. The Receiver entered into a listing agreement with Vincent and Whittemore and listed the farm for sale at \$29.0 million. No offers were received at that listing price. With the consent of Ms. Greenwood, the listing price was recently reduced to \$24.9 million. Most of the construction equipment at the farm will be sold separately at auction.

**Assets held in the Name of Janet (Walsh) Schaberg (Relief Defendant)**

During this reporting period, the Receiver had extensive negotiations with Ms. Schaberg's counsel. An agreement was reached whereby living expenses would be advanced from Ms. Schaberg's frozen assets and those advances would be secured by a mortgage on Ms. Schaberg's home. The Court issued an order approving this transaction including the underlying loan documents. The documents are being finalized for execution and recordation.

Respectfully submitted,

/s/

Robb Evans & Associates LLC  
Receiver

**TAB 1**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTTI")**

**SCHEDULE OF MONTH-END ACCOUNT BALANCES OF WGTTI'S INVESTMENT IN WG TRADING COMPANY LP ("WGTC")  
13-YEAR PERIOD FROM JANUARY 1, 1996 TO DECEMBER 31, 2008**

| Years/<br>Months | Increases<br>(Decreases) of<br>WGTTI's Cash<br>Investment<br>in WGTC<br>(Tab 1A)<br>(1) | Portion of<br>WGTTI's Invest-<br>ment in WGTC<br>Reclassified<br>to Accounts<br>Payable due<br>to WGTC<br>(2) | Noncash Activities of WGTTI<br>( ) = Decrease in Investment in WGTC                 |  |   |   |   |               | Balances<br>before<br>Income/Loss<br>Allocations<br>from WGTC<br>(A) = (B) +<br>[sum of (1) to (6)] | Income<br>(Loss)<br>Allocations<br>from WGTC | Balances<br>per WGTTI's<br>Books<br>(B) |
|------------------|---|---|---|--|---|---|---|---------------|---|--|---|
|                  |   |   | Employee<br>Advances<br>Made by<br>WGTC to Mr.<br>Greenwood<br>and Mr. Walsh<br>(4) | Management<br>and<br>Performance<br>Fee<br>Income<br>(5) | Walsh, Green-<br>wood & Co.'s Net<br>Contributions<br>(Withdrawals)<br>of Its Invest-<br>ment in WGTC<br>to/(from) WGTTI<br>(6) | WGTC's<br>Transactions<br>in connection<br>with SIA, net<br>(3) | WGTC's<br>Payment<br>to<br>James<br>Carder<br>(7) | Others<br>(8) |   |  |   |
| 12/31/95         |   |   |   |  |   |   |   |               |   |  | \$ 17,853,815.07                        |
| 1996:            |   |   |   |  |   |   |   |               |   |  |   |
| 1                | \$ 7,312,876.00   | \$ -  | \$ (10,157,500.00)  | \$ -   | \$ 9,932,277.78   | \$ -  | \$ -  | \$ -          | \$ 24,941,468.85  | \$ (135,794.81)                              | \$ 24,805,674.04                        |
| 2                | 5,500,000.00  | -   | (191,000.00)  | -  | (93,736.00)   | -   | -   | -             | 30,020,938.04   | 148,452.34                                   | 30,169,390.38                           |
| 3                | 3,500,000.00  | -   | (212,700.00)  | -  | (53,229.17)   | -   | -   | -             | 33,403,461.21   | (539,726.26)                                 | 32,863,734.95                           |
| 4                | (5,080,000.00)  | -   | (133,150.00)  | -  | (84,201.38)   | -   | -   | -             | 27,566,383.57   | (437,681.36)                                 | 27,128,702.21                           |
| 5                | (2,162,641.00)  | -   | (170,267.05)  | -  | (103,526.45)  | -   | -   | -             | 24,692,267.71   | (363,762.13)                                 | 24,328,505.58                           |
| 6                | 12,425,000.00   | -   | (216,000.00)  | -  | (10,026,909.00)   | -   | -   | -             | 26,510,596.58   | 71,853.02                                    | 26,582,449.60                           |
| 7                | 3,667,668.00  | -   | (376,480.04)  | -  | (1,250.00)  | -   | -   | -             | 29,872,387.56   | (189,008.52)                                 | 29,683,379.04                           |
| 8                | 4,122,268.00  | -   | (144,000.00)  | -  | 53,705.84   | -   | -   | -             | 33,715,352.88   | (462,342.09)                                 | 33,253,010.79                           |
| 9                | 20,045,135.00   | -   | (201,500.00)  | -  | 48,750.00   | -   | -   | -             | 53,145,395.79   | (1,999,755.07)                               | 51,145,640.72                           |
| 10               | 3,630,800.00  | -   | (322,400.00)  | 146,490.34   | 146,490.34  | -   | -   | -             | 54,599,281.06   | (1,146,010.02)                               | 53,453,271.04                           |
| 11               | 545,000.00  | -   | (176,022.42)  | 142,466.26   | 142,466.26  | 1,423.42  | -   | -             | 53,966,138.30   | 414,155.89                                   | 54,380,294.19                           |
| 12               | (5,214,693.32)  | -   | (332,134.56)  | 171,375.09   | -   | -   | -   | -             | 49,004,841.40   | (845,544.86)                                 | 48,159,296.54                           |
| 1996 Total       | 48,291,412.68   | -   | (12,633,154.07)   | 460,331.69   | (327,944.96)  | -   | -   | -             | (5,485,163.87)  |  |   |
| 1997:            |   |   |   |  |   |   |   |               |   |  |   |
| 1                | 33,350,000.00   | -   | (330,623.15)  | 160,946.83   | -   | -   | -   | -             | 81,339,620.22   | (928,355.49)                                 | 80,411,264.73                           |
| 2                | 4,349,977.00  | -   | (301,581.66)  | 184,202.72   | -   | -   | -   | -             | 14,643,686.79   | (1,605,386.47)                               | 13,038,300.32                           |
| 3                | -   | -   | (471,827.68)  | 186,007.64   | -   | -   | -   | -             | 12,752,480.28   | (801,801.10)                                 | 11,950,679.18                           |
| 4                | 2,837,740.13  | -   | (483,440.51)  | 177,183.16   | -   | -   | -   | -             | 14,482,161.96   | (675,167.08)                                 | 13,806,994.88                           |
| 5                | (9,000,000.00)  | -   | (298,689.30)  | 186,243.53   | -   | -   | -   | -             | 4,694,549.11  | (281,385.28)                                 | 4,413,163.83                            |
| 6                | (11,700,000.00)   | -   | (416,570.86)  | 232,497.82   | 142,429.00  | -   | -   | -             | (7,328,480.21)  | (412,107.91)                                 | (7,740,588.12)                          |
| 7                | 29,321,000.00   | -   | (587,029.38)  | 254,843.72   | -   | -   | -   | -             | 21,248,226.22   | (564,310.14)                                 | 20,683,916.08                           |
| 8                | (689,161.50)  | -   | (396,398.73)  | 307,401.46   | -   | -   | -   | -             | 19,905,757.31   | (256,747.45)                                 | 19,649,009.86                           |
| 9                | 98,247,982.50   | -   | (414,194.83)  | 404,834.15   | -   | -   | -   | -             | 117,887,631.68  | (1,140,052.00)                               | 116,747,579.68                          |
| 10               | 1,035,241.66  | -   | (469,903.56)  | 438,298.31   | -   | -   | -   | -             | 117,751,216.09  | (682,563.85)                                 | 117,068,652.24                          |
| 11               | 1,699,982.33  | -   | (614,813.55)  | 477,473.68   | -   | -   | -   | -             | 100,739,478.20  | (866,799.96)                                 | 99,872,678.24                           |
| 12               | 601,282.00  | -   | (544,998.03)  | 715,811.32   | (142,429.00)  | -   | -   | -             | 97,894,773.53   | (343,151.58)                                 | 97,551,621.95                           |
| 1997 Total       | 150,054,044.12  | -   | (5,330,071.24)  | 3,725,744.34   | -   | -   | -   | -             | (8,557,828.31)  |  |   |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTTI")**

**SCHEDULE OF MONTH-END ACCOUNT BALANCES OF WGTTI'S INVESTMENT IN WG TRADING COMPANY LP ("WGTC")  
13-YEAR PERIOD FROM JANUARY 1, 1996 TO DECEMBER 31, 2008**

| Years/<br>Months  | Increases<br>(Decreases) of<br>WGTTI's Cash<br>Investment<br>in WGTC<br>(Tab 1A)<br>(1) | Noncash Activities of WGTTI<br>( ) = Decrease in Investment in WGTC   |  |   |  |   |   |                    |             |          |          | Balances<br>before<br>Income/Loss<br>Allocations<br>from WGTC<br>(A) = (B) +<br>(sum of (1) to (8)) | Income<br>(Loss)<br>Allocations<br>from WGTC | Balances<br>per WGTTI's<br>Books<br>(B) |                       |
|-------------------|---|---|--|---|--|---|---|--------------------|-------------|----------|----------|---|--|---|-----------------------|
|                   |   | Portion of<br>WGTTI's invest-<br>ment in WGTC<br>Reclassified<br>to Accounts<br>Payable due<br>to WGTC<br>(2) | WGTTI's<br>Transactions<br>in connection<br>with SIA, net<br>(3) | Employee<br>Advances<br>Made by<br>WGTC to Mr.<br>Greenwood<br>and Mr. Walsh<br>(4) | Management<br>and<br>Performance<br>Fee<br>Income<br>(5) | Walsh, Green-<br>wood & Co.'s Net<br>Contributions<br>(Withdrawals)<br>of Its Invest-<br>ment in WGTC<br>to/(from) WGTTI<br>(6) | WGTC's<br>Payment<br>to<br>James<br>Carder<br>(7) | Others<br>(8)      |             |          |          |   |  |   |                       |
| <b>1998:</b>      |   |   |  |   |  |   |   |                    |             |          |          |   |  |   |                       |
| 1                 | 9,299,965.33  | -   | (2,150,000.00)   | (643,874.74)  | 429,793.22   | -   | -   | -                  | -           | -        | -        | -   | 104,487,505.88                               | (384,824.60)                            | 104,102,681.28        |
| 2                 | 8,956,213.53  | -   | (1,600,000.00)   | (382,010.29)  | 472,189.22   | -   | -   | -                  | -           | -        | -        | -   | 111,549,073.74                               | (2,356,294.93)                          | 109,192,778.81        |
| 3                 | (1,865,595.00)  | -   | (500,000.00)   | (396,614.58)  | 555,260.74   | -   | -   | -                  | -           | -        | -        | -   | 106,985,829.97                               | (59,768.05)                             | 106,926,061.92        |
| 4                 | 10,659,142.81   | -   | (1,100,000.00)   | (494,402.57)  | 468,610.71   | -   | -   | -                  | -           | -        | -        | -   | 116,459,412.87                               | (1,088,623.69)                          | 115,370,789.18        |
| 5                 | 4,383,985.50  | -   | (800,000.00)   | (421,411.63)  | 516,787.08   | -   | -   | (624,722.00)       | -           | -        | -        | -   | 118,425,428.13                               | (758,268.22)                            | 117,667,159.91        |
| 6                 | 7,162,359.11  | -   | (850,000.00)   | (1,942,162.93)  | 653,599.49   | -   | -   | -                  | (64,840.00) | -        | -        | -   | 122,626,115.58                               | (449,787.04)                            | 122,176,328.54        |
| 7                 | 7,088,024.50  | -   | (800,000.00)   | (577,220.28)  | 463,057.84   | -   | -   | -                  | -           | -        | -        | -   | 128,350,190.60                               | (1,955,650.18)                          | 126,394,540.42        |
| 8                 | 32,060,621.45   | -   | (975,000.00)   | (379,514.36)  | 539,144.17   | -   | -   | -                  | -           | -        | -        | -   | 157,639,791.68                               | (5,460,299.43)                          | 152,179,492.25        |
| 9                 | 45,503,121.64   | -   | -  | (438,121.83)  | 693,448.91   | -   | -   | -                  | -           | -        | -        | -   | 197,937,940.97                               | (1,531,287.02)                          | 196,406,653.95        |
| 10                | 2,050,000.00  | -   | -  | (832,844.95)  | 623,396.73   | (30,000.00)   | -   | -                  | -           | -        | -        | -   | 198,217,205.73                               | 3,942,850.03                            | 202,160,055.76        |
| 11                | (5,108,016.00)  | -   | (1,962,286.25)   | (896,199.57)  | 637,732.83   | -   | -   | -                  | -           | -        | -        | -   | 194,831,286.77                               | (960,456.02)                            | 193,870,830.75        |
| 12                | (6,804,984.00)  | -   | (1,126,800.70)   | (1,145,675.57)  | 1,067,324.18   | -   | -   | -                  | -           | -        | -        | -   | 185,860,694.66                               | 15,696,353.86                           | 201,557,048.52        |
| <b>1998 Total</b> | <b>113,384,838.87</b>   | <b>-</b>  | <b>(11,864,086.95)</b>   | <b>(8,550,053.30)</b>   | <b>7,120,345.24</b>                                      | <b>(30,000.00)</b>  | <b>(624,722.00)</b>                               | <b>(64,840.00)</b> | <b>-</b>    | <b>-</b> | <b>-</b> | <b>-</b>  | <b>4,633,944.71</b>                          | <b>-</b>                                | <b>216,072,450.24</b> |
| <b>1999:</b>      |   |   |  |   |  |   |   |                    |             |          |          |   |  |   |                       |
| 1                 | 28,203,262.50   | -   | -  | (1,119,660.40)  | 659,985.44   | -   | -   | -                  | -           | -        | -        | -   | 229,300,636.06                               | (13,228,185.82)                         | 216,072,450.24        |
| 2                 | 49,982,935.13   | -   | -  | (1,338,720.71)  | 658,986.72   | -   | -   | -                  | -           | -        | -        | -   | 265,375,651.38                               | (2,745,468.25)                          | 262,630,183.13        |
| 3                 | 2,218,040.26  | -   | -  | (1,091,308.38)  | 768,454.45   | -   | -   | -                  | -           | -        | -        | -   | 264,525,369.46                               | 644,253.32                              | 265,169,622.78        |
| 4                 | 27,295,852.00   | -   | (2,800,000.00)   | (2,044,605.42)  | 665,086.73   | -   | -   | -                  | -           | -        | -        | -   | 288,285,956.09                               | 1,745,184.71                            | 290,031,140.80        |
| 5                 | (86,027.74)   | -   | -  | (618,333.91)  | 700,031.27   | -   | -   | -                  | -           | -        | -        | -   | 290,026,810.42                               | 36,798.43                               | 290,063,608.85        |
| 6                 | 3,760,000.00  | -   | (2,541,677.50)   | (557,471.93)  | 770,195.67   | -   | -   | -                  | -           | -        | -        | -   | 291,494,655.09                               | (247,308.42)                            | 291,247,346.67        |
| 7                 | (70,323,396.12)   | -   | (1,053,037.25)   | (745,454.41)  | 545,872.49   | -   | -   | -                  | -           | -        | -        | -   | 219,671,331.38                               | (48,834.11)                             | 219,622,497.27        |
| 8                 | 21,330,000.00   | -   | (871,126.30)   | (534,870.49)  | 581,330.27   | -   | -   | -                  | -           | -        | -        | -   | 240,127,830.75                               | (405,754.83)                            | 239,722,075.92        |
| 9                 | 377,000.00  | -   | (5,417,053.05)   | (419,816.50)  | 1,008,826.20   | -   | -   | 5,921.11           | -           | -        | -        | -   | 235,276,953.68                               | (1,189,841.03)                          | 234,087,112.65        |
| 10                | (3,687,793.70)  | -   | (5,854,237.00)   | (521,395.36)  | 576,097.08   | -   | -   | -                  | -           | -        | -        | -   | 224,599,783.67                               | (213,280.15)                            | 224,386,503.52        |
| 11                | 25,587,147.92   | -   | (1,461,315.00)   | (304,713.00)  | 631,064.15   | -   | -   | -                  | -           | -        | -        | -   | 248,838,684.59                               | 1,908,984.48                            | 250,747,672.07        |
| 12                | (5,694,685.15)  | -   | 94,715.15  | (7,604.24)  | 665,525.81   | -   | -   | -                  | -           | -        | -        | -   | 245,805,623.64                               | 4,638,366.25                            | 250,443,989.89        |
| <b>1999 Total</b> | <b>78,962,335.10</b>  | <b>-</b>  | <b>(19,903,730.95)</b>   | <b>(9,303,954.75)</b>   | <b>8,231,456.28</b>                                      | <b>-</b>  | <b>-</b>  | <b>5,921.11</b>    | <b>-</b>    | <b>-</b> | <b>-</b> | <b>-</b>  | <b>(9,105,085.42)</b>                        | <b>-</b>                                | <b>250,443,989.89</b> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
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|------------------|--|--|---|--|---|---|--|--------|--|---|---|
|                  |  |  | WGTC's<br>Transactions<br>in connection<br>with SIA, net            | Employee<br>Advances<br>Made by<br>WGTC to Mr.<br>Greenwood<br>and Mr. Walsh | Management<br>and<br>Performance<br>Fee<br>Income | Walsh, Green-<br>wood & Co.'s Net<br>Contributions<br>(Withdrawals)<br>of Its Invest-<br>ment in WGTC | WGTC's<br>Payment<br>to<br>James<br>Carder | Others |  |   |   |
|                  | (1)  | (2)  | (3)   | (4)  | (5)   | (6)   | (7)  | (8)    |  |   |   |
| <b>2000:</b>     |  |  |   |  |   |   |  |        |  |   |   |
| 1                | -  | -  | 85,001.75   | (6,846.56)   | 590,898.51  | -   | -  | -      | 251,113,043.59                               | (301,918.80)  | 250,811,124.79                          |
| 2                | -  | -  | 291,779.00  | (753.94)   | 589,147.35  | -   | -  | -      | 251,691,297.20                               | (663,675.31)  | 251,027,621.89                          |
| 3                | 3,563,885.00   | -  | 161,565.35  | (10,228.82)  | 651,959.27  | -   | -  | -      | 255,394,802.69                               | 1,301,064.08  | 256,695,866.77                          |
| 4                | 8,459,614.99   | -  | 142,263.00  | (3,375.50)   | 601,085.42  | -   | -  | -      | 265,895,454.68                               | 2,372,327.41  | 268,267,782.09                          |
| 5                | (42,441,100.00)  | -  | 348,975.60  | (3,785.00)   | 556,101.38  | -   | -  | -      | 226,727,974.07                               | 2,320,793.37  | 229,048,767.44                          |
| 6                | (85,687,378.22)  | -  | 114,478.22  | 494.38   | 664,859.01  | -   | -  | -      | 144,141,220.83                               | 1,993,834.02  | 146,135,054.85                          |
| 7                | 1,379,208.73   | -  | -   | 620.45   | 481,941.03  | -   | -  | -      | 147,996,825.06                               | (901,261.82)  | 147,095,563.24                          |
| 8                | (98,539,709.32)  | -  | -   | (814.31)   | 399,458.42  | -   | -  | -      | 48,954,498.03                                | 3,259,423.55  | 52,213,921.58                           |
| 9                | 22,501,000.00  | -  | -   | (689.12)   | 648,357.28  | -   | -  | -      | 75,362,589.74                                | (4,386,152.02)  | 70,976,437.72                           |
| 10               | 31,155,827.33  | -  | -   | (8,494.52)   | 368,495.12  | -   | -  | -      | 102,492,265.65                               | 3,156,562.42  | 105,648,828.07                          |
| 11               | 4,813,592.68   | -  | -   | (3,146.02)   | 399,814.31  | -   | -  | -      | 110,859,089.04                               | 7,289,708.76  | 118,148,797.80                          |
| 12               | 9,409,141.58   | -  | -   | (1,769.05)   | 571,160.56  | -   | -  | -      | 128,127,330.89                               | (2,630,721.65)  | 125,496,609.24                          |
| 2000 Total       | (145,385,917.23)   | -  | 1,144,062.92  | (38,788.01)  | 6,523,277.66                                      | -   | -  | -      | 12,809,984.01                                |   |   |
| <b>2001:</b>     |  |  |   |  |   |   |  |        |  |   |   |
| 1                | -  | -  | -   | (6,472.83)   | 481,310.21  | -   | -  | -      | 125,971,446.62                               | 13,124,982.85   | 139,096,429.47                          |
| 2                | -  | -  | -   | -  | 395,792.94  | -   | -  | -      | 139,492,222.41                               | (6,754,443.55)  | 132,737,778.86                          |
| 3                | (2,500,000.00)   | -  | -   | (8,805.74)   | 550,247.00  | -   | -  | -      | 130,779,220.12                               | (4,742,268.48)  | 126,036,951.64                          |
| 4                | 1,294,519.23   | -  | -   | (6,626.92)   | 602,850.03  | -   | -  | -      | 127,927,693.98                               | 1,605,137.31  | 129,532,831.29                          |
| 5                | -  | -  | -   | (2,624.61)   | 109,122.96  | -   | -  | -      | 129,639,329.64                               | 815,788.92  | 130,455,118.56                          |
| 6                | -  | -  | -   | (301.00)   | 447,792.87  | -   | -  | -      | 130,902,610.43                               | (1,381,584.25)  | 129,521,026.18                          |
| 7                | 360,638.11   | -  | -   | (3,039.78)   | 255,660.41  | -   | -  | -      | 130,134,284.92                               | (2,539,345.66)  | 127,594,939.26                          |
| 8                | -  | -  | -   | (578.62)   | 255,010.06  | -   | -  | -      | 127,849,370.70                               | 1,197,898.80  | 129,047,269.50                          |
| 9                | (36,150,000.00)  | -  | -   | (530.95)   | 470,522.23  | -   | -  | -      | 93,367,260.78                                | (5,861,876.39)  | 87,505,384.39                           |
| 10               | (3,000,000.00)   | -  | -   | (6,585.97)   | 257,372.47  | -   | -  | -      | 84,756,170.89                                | 11,426,585.15   | 96,182,756.04                           |
| 11               | -  | -  | -   | 576.22   | 202,123.20  | -   | -  | -      | 96,385,455.46                                | (1,084,244.78)  | 95,301,210.68                           |
| 12               | (2,141,681.69)   | -  | -   | (490.11)   | 287,787.09  | -   | -  | -      | 93,446,825.97                                | (1,092,256.20)  | 92,354,569.77                           |
| 2001 Total       | (42,136,524.35)  | -  | -   | (35,480.31)  | 4,315,591.47                                      | -   | -  | -      | 4,714,373.72                                 |   |   |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTTI")**

**SCHEDULE OF MONTH-END ACCOUNT BALANCES OF WGTTI'S INVESTMENT IN WG TRADING COMPANY LP ("WGTC")  
13-YEAR PERIOD FROM JANUARY 1, 1996 TO DECEMBER 31, 2008**

| Years/<br>Months  | Increases<br>(Decreases) of<br>WGTTI's Cash<br>Investment<br>in WGTC<br>(Tab 1A)<br>(1) | Portion of<br>WGTTI's Invest-<br>ment in WGTC<br>Reclassified<br>to Accounts<br>Payable due<br>to WGTC<br>(2) | WGTC's<br>Transactions<br>in connection<br>with SIA, net<br>(3) | Employee<br>Advances<br>Made by<br>WGTC to Mr.<br>Greenwood<br>and Mr. Walsh<br>(4) | Noncash Activities of WGTTI<br>( ) = Decrease in Investment in WGTC |   |   |                 | Balances<br>before<br>Income/Loss<br>Allocations<br>from WGTC<br>(A) = (B) +<br>[sum of (1) to (8)] | Income<br>(Loss)<br>Allocations<br>from WGTC | Balances<br>per WGTTI's<br>Books<br>(B) |
|-------------------|---|---|---|---|---|---|---|-----------------|---|--|---|
|                   |   |   |   |   | Management<br>and<br>Performance<br>Fee<br>Income<br>(5)            | Walsh, Green-<br>wood & Co.'s Net<br>Contributions<br>(Withdrawals)<br>of Its Invest-<br>ment in WGTC<br>to/(from) WGTTI<br>(6) | WGTC's<br>Payment<br>to<br>James<br>Carder<br>(7) | Others<br>(8)   |   |  |   |
| <b>2002:</b>      |   |   |   |   |   |   |   |                 |   |  |   |
| 1                 | (7,125,000.00)  | -   | -   | (6,696.80)  | 222,844.03  | -   | -   | 85,445,717.00   | 1,578,706.05  | 87,024,423.05                                |   |
| 2                 | -   | -   | -   | (6,452.28)  | 192,129.99  | -   | -   | 87,210,100.76   | (3,124,950.93)  | 84,085,149.83                                |   |
| 3                 | -   | -   | -   | (6,385.41)  | 165,237.01  | -   | -   | 84,244,001.43   | (630,468.07)  | 83,613,533.36                                |   |
| 4                 | (1,000,000.00)  | -   | -   | (7,314.80)  | 62,494.20   | -   | -   | 82,668,712.76   | 1,078,200.14  | 83,746,912.90                                |   |
| 5                 | (29,829,164.67)   | -   | -   | (2,624.82)  | 91,226.29   | -   | -   | 54,006,349.70   | (429,892.43)  | 53,576,457.27                                |   |
| 6                 | (7,230,383.09)  | -   | -   | (5,035.60)  | 320,418.86  | -   | -   | 46,661,457.44   | 986,815.60  | 47,648,273.04                                |   |
| 7                 | (30,400,000.00)   | -   | -   | (3,699.55)  | (37,635.73)   | -   | -   | 17,206,937.76   | (4,728,263.73)  | 12,478,674.03                                |   |
| 8                 | (625,000.00)  | -   | -   | (147.52)  | 28,821.84   | -   | -   | 11,882,348.35   | (2,625,292.15)  | 9,257,056.20                                 |   |
| 9                 | (46,567,664.40)   | -   | -   | (3,396.49)  | 146,079.56  | -   | -   | (37,167,925.13) | (1,941,392.22)  | (39,109,317.35)                              |   |
| 10                | 49,992,942.96   | -   | -   | (3,683.13)  | 84,998.57   | -   | -   | (39,028,001.91) | (863,948.73)  | (39,891,950.64)                              |   |
| 11                | 25,000,000.00   | -   | -   | (1,246.10)  | 99,718.58   | -   | -   | 10,199,464.80   | 277,157.36  | 10,476,622.16                                |   |
| 12                | -   | -   | -   | (2,741.24)  | 114,316.82  | -   | -   | 35,588,197.74   | (2,436,444.81)  | 33,151,752.93                                |   |
| <b>2002 Total</b> | <b>(47,784,269.20)</b>  | -   | -   | <b>(49,423.74)</b>  | <b>1,490,650.02</b>   | -   | -   | -               | <b>(12,859,773.92)</b>  | -  |   |
| <b>2003:</b>      |   |   |   |   |   |   |   |                 |   |  |   |
| 1                 | -   | -   | -   | (3,440.50)  | 55,420.59   | -   | -   | 33,203,733.02   | (213,256.42)  | 32,990,476.60                                |   |
| 2                 | (20,000,000.00)   | -   | -   | (1,037.86)  | 45,048.31   | -   | -   | 13,034,487.05   | (2,037,172.81)  | 10,997,314.24                                |   |
| 3                 | (1,536,668.47)  | -   | -   | (864.00)  | 117,959.42  | -   | -   | 9,577,741.19    | (785,115.45)  | 8,792,625.74                                 |   |
| 4                 | (13,331.53)   | -   | -   | (3,340.20)  | 138,140.70  | -   | -   | 8,914,094.71    | (2,140,171.07)  | 6,773,923.64                                 |   |
| 5                 | -   | -   | -   | (1,285.29)  | 137,891.39  | -   | -   | 6,910,529.74    | (654,018.16)  | 6,256,511.58                                 |   |
| 6                 | -   | -   | -   | (3,467.29)  | 122,859.71  | -   | -   | 6,375,904.00    | (658,154.99)  | 5,717,749.01                                 |   |
| 7                 | -   | -   | -   | (3,051.63)  | 98,354.02   | -   | -   | 5,813,051.40    | 492,771.72  | 6,305,823.12                                 |   |
| 8                 | -   | -   | -   | (1,686.26)  | 94,825.78   | -   | -   | 6,398,962.64    | (1,646,009.98)  | 4,752,952.66                                 |   |
| 9                 | -   | -   | -   | (182.75)  | 184,576.58  | -   | -   | 4,937,346.49    | (176,517.60)  | 4,760,828.89                                 |   |
| 10                | -   | -   | -   | (3,103.02)  | 127,311.89  | -   | -   | 4,885,037.76    | (1,528,148.60)  | 3,356,889.16                                 |   |
| 11                | -   | -   | -   | -   | 39,667.13   | -   | -   | 3,396,556.29    | (1,890,097.94)  | 1,506,458.35                                 |   |
| 12                | -   | -   | -   | -   | 59,124.86   | -   | -   | 1,565,583.21    | 2,285,860.96  | 3,851,444.17                                 |   |
| <b>2003 Total</b> | <b>(21,550,000.00)</b>  | -   | -   | <b>(21,458.80)</b>  | <b>1,221,180.38</b>   | -   | -   | -               | <b>(8,950,030.34)</b>   | -  |   |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTTI")**

**SCHEDULE OF MONTH-END ACCOUNT BALANCES OF WGTTI'S INVESTMENT IN WG TRADING COMPANY LP ("WGTC")  
13-YEAR PERIOD FROM JANUARY 1, 1996 TO DECEMBER 31, 2008**

| Years/<br>Months  | Increases<br>(Decreases) of<br>WGTTI's Cash<br>Investment<br>in WGTC<br>(Tab 1A)<br>(1) | Portion of<br>WGTTI's Invest-<br>ment in WGTC<br>Reclassified<br>to Accounts<br>Payable due<br>to WGTC<br>(2) | WGTC's<br>Transactions<br>in connection<br>with SIA, net<br>(3) | Employee<br>Advances<br>Made by<br>WGTC to Mr.<br>Greenwood<br>and Mr. Walsh<br>(4) | Noncash Activities of WGTTI<br>( ) = Decrease in Investment in WGTC |   |   |                | Balances<br>before<br>Income/Loss<br>Allocations<br>from WGTC<br>(A) = (B) +<br>[sum of (1) to (8)] | Income<br>(Loss)<br>Allocations<br>from WGTC | Balances<br>per WGTTI's<br>Books<br>(B) |
|-------------------|---|---|---|---|---|---|---|----------------|---|--|---|
|                   |   |   |   |   | Management<br>and<br>Performance<br>Fee<br>Income<br>(5)            | Walsh, Green-<br>wood & Co.'s Net<br>Contributions<br>(Withdrawals)<br>of Its Invest-<br>ment in WGTC<br>to/(from) WGTTI<br>(6) | WGTC's<br>Payment<br>to<br>James<br>Carder<br>(7) | Others<br>(8)  |   |  |   |
| <b>2004:</b>      |   |   |   |   |   |   |   |                |   |  |   |
| 1                 | -   | -   | -   | -   | 61,320.40   | -   | -   | 3,912,764.57   | (241,632.51)  | 3,671,132.06                                 |   |
| 2                 | 7,728,849.37  | -   | -   | -   | 76,968.50   | -   | -   | 11,476,949.93  | (2,004,602.99)  | 9,472,346.94                                 |   |
| 3                 | -   | -   | -   | -   | 224,565.71  | -   | -   | 9,696,912.65   | (278,913.10)  | 9,417,999.55                                 |   |
| 4                 | -   | -   | -   | -   | 207,218.62  | -   | -   | 9,625,218.17   | (921,054.08)  | 8,704,164.09                                 |   |
| 5                 | -   | -   | -   | -   | 221,117.73  | -   | -   | 8,925,281.82   | (1,997,381.20)  | 6,927,900.62                                 |   |
| 6                 | 4,652,395.92  | -   | -   | -   | 267,052.57  | -   | -   | 11,847,349.11  | (264,633.27)  | 11,582,715.84                                |   |
| 7                 | 38,417,185.00   | -   | -   | -   | 316,887.35  | -   | -   | 50,316,788.19  | 457,952.97  | 50,774,741.16                                |   |
| 8                 | -   | -   | -   | -   | 380,786.86  | -   | -   | 51,155,528.02  | (1,395,268.18)  | 49,760,259.84                                |   |
| 9                 | -   | -   | -   | -   | 215,297.98  | -   | -   | 49,975,557.82  | 175,459.61  | 50,151,017.43                                |   |
| 10                | -   | -   | -   | -   | 147,364.34  | -   | -   | 50,298,381.77  | (3,877,997.43)  | 46,420,384.34                                |   |
| 11                | -   | -   | -   | -   | 116,912.88  | -   | -   | 46,537,297.22  | (212,710.76)  | 46,324,586.46                                |   |
| 12                | -   | -   | -   | -   | 329,365.92  | -   | -   | 46,653,952.38  | 838,873.02  | 47,492,825.40                                |   |
| <b>2004 Total</b> | <b>50,798,430.29</b>  | -   | -   | -   | <b>2,564,858.86</b>   | -   | -   | -              | <b>(9,721,907.92)</b>   | -  |   |
| <b>2005:</b>      |   |   |   |   |   |   |   |                |   |  |   |
| 1                 | -   | -   | -   | -   | 222,949.06  | -   | -   | 47,715,774.46  | (3,470,394.37)  | 44,245,380.09                                |   |
| 2                 | -   | -   | -   | -   | 163,845.50  | -   | -   | 44,409,225.59  | (1,714,615.61)  | 42,694,609.98                                |   |
| 3                 | -   | -   | -   | -   | 373,520.62  | -   | -   | 43,068,130.60  | 4,940,789.01  | 48,008,919.61                                |   |
| 4                 | 60,000,000.00   | -   | -   | -   | 217,308.57  | -   | -   | 108,226,228.18 | (1,630,084.93)  | 106,596,143.25                               |   |
| 5                 | -   | -   | -   | -   | 161,286.21  | -   | -   | 106,757,429.46 | (1,213,775.44)  | 105,543,654.02                               |   |
| 6                 | -   | -   | -   | -   | 317,156.37  | -   | -   | 105,860,810.39 | 1,518,774.57  | 107,379,584.96                               |   |
| 7                 | -   | -   | -   | -   | 64,680.13   | -   | -   | 107,444,265.09 | (4,076,912.54)  | 103,367,352.55                               |   |
| 8                 | -   | -   | -   | -   | 223,917.23  | -   | -   | 103,591,269.78 | 2,099,048.39  | 105,690,318.17                               |   |
| 9                 | -   | -   | -   | -   | 20,246.20   | -   | -   | 105,710,564.37 | (7,723,860.17)  | 97,986,704.20                                |   |
| 10                | -   | -   | -   | -   | 52,171.50   | -   | -   | 98,038,875.70  | (3,625,393.39)  | 94,413,482.31                                |   |
| 11                | -   | -   | -   | -   | 87,900.02   | -   | -   | 94,501,382.33  | 727,893.30  | 95,229,275.63                                |   |
| 12                | -   | -   | -   | -   | 192,679.91  | -   | -   | 95,421,955.54  | 10,999.13   | 95,432,954.67                                |   |
| <b>2005 Total</b> | <b>60,000,000.00</b>  | -   | -   | -   | <b>2,097,661.32</b>   | -   | -   | -              | <b>(14,157,532.05)</b>  | -  |   |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTTI")**

**SCHEDULE OF MONTH-END ACCOUNT BALANCES OF WGTTI'S INVESTMENT IN WG TRADING COMPANY LP ("WGTC")  
13-YEAR PERIOD FROM JANUARY 1, 1996 TO DECEMBER 31, 2008**

| Years/<br>Months  | Increases<br>(Decreases) of<br>WGTTI's Cash<br>Investment<br>in WGTC<br>(Tab 1A)<br>(1) | Noncash Activities of WGTTI<br>( ) = Decrease in Investment in WGTC   |   |   |  |   |   |               |   |   |   | Balances<br>before<br>Income/Loss<br>Allocations<br>from WGTC<br>(A) = (B) +<br>[sum of (1) to (8)] | Income<br>(Loss)<br>Allocations<br>from WGTC | Balances<br>per WGTTI's<br>Books<br>(B) |                |  |
|-------------------|---|---|---|---|--|---|---|---------------|---|---|---|---|--|---|----------------|--|
|                   |   | Portion of<br>WGTTI's Invest-<br>ment in WGTC<br>Reclassified<br>to Accounts<br>Payable due<br>to WGTC<br>(2) | WGTC's<br>Transactions<br>in connection<br>with SIA, net<br>(3) | Employee<br>Advances<br>Made by<br>WGTC to Mr.<br>Greenwood<br>and Mr. Walsh<br>(4) | Management<br>and<br>Performance<br>Fee<br>Income<br>(5) | Walsh, Green-<br>wood & Co.'s Net<br>Contributions<br>(Withdrawals)<br>of Its Invest-<br>ment in WGTC<br>to/(from) WGTTI<br>(6) | WGTC's<br>Payment<br>to<br>James<br>Carder<br>(7) | Others<br>(8) |   |   |   |   |  |   |                |  |
| <b>2006:</b>      |   |   |   |   |  |   |   |               |   |   |   |   |  |   |                |  |
| 1                 | -   | -   | -   | -   | 58,037.99  | -   | -   | -             | - | - | - | -   | 95,490,992.66                                | (2,928,885.96)                          | 92,562,106.70  |  |
| 2                 | -   | -   | -   | -   | 84,943.77  | -   | -   | -             | - | - | - | -   | 92,647,050.47                                | (403,733.22)                            | 92,243,317.25  |  |
| 3                 | -   | -   | -   | -   | 178,204.16   | -   | -   | -             | - | - | - | -   | 92,421,521.41                                | (669,615.17)                            | 91,751,906.24  |  |
| 4                 | -   | -   | -   | -   | 17,866.48  | -   | -   | -             | - | - | - | -   | 91,769,772.72                                | (3,078,345.46)                          | 88,691,427.26  |  |
| 5                 | -   | -   | -   | -   | 206,899.57   | -   | -   | -             | - | - | - | -   | 88,898,326.83                                | (296,742.62)                            | 88,601,584.21  |  |
| 6                 | -   | -   | -   | -   | 86,400.22  | -   | -   | -             | - | - | - | -   | 88,687,984.43                                | (595,580.39)                            | 88,092,404.04  |  |
| 7                 | -   | -   | -   | -   | 88,985.46  | -   | -   | -             | - | - | - | -   | 88,181,389.50                                | (2,526,108.57)                          | 85,655,280.93  |  |
| 8                 | -   | -   | -   | -   | 227,982.29   | -   | -   | -             | - | - | - | -   | 85,883,263.22                                | 2,219,232.34                            | 88,102,495.56  |  |
| 9                 | -   | -   | -   | -   | 56,186.57  | -   | -   | -             | - | - | - | -   | 88,158,682.13                                | (966,503.77)                            | 87,192,178.36  |  |
| 10                | -   | -   | -   | -   | 80,619.53  | -   | -   | -             | - | - | - | -   | 87,272,797.89                                | (1,934,697.43)                          | 85,338,100.46  |  |
| 11                | -   | -   | -   | -   | 181,214.49   | -   | -   | -             | - | - | - | -   | 85,519,314.95                                | 1,678,896.29                            | 87,198,211.24  |  |
| 12                | -   | -   | -   | -   | 139,414.18   | -   | -   | -             | - | - | - | -   | 87,337,625.42                                | (797,345.86)                            | 86,540,279.56  |  |
| <b>2006 Total</b> | -   | -   | -   | -   | <u>1,406,754.71</u>                                      | -   | -   | -             | - | - | - | -   | <u>(10,299,429.82)</u>                       |   |                |  |
| <b>2007:</b>      |   |   |   |   |  |   |   |               |   |   |   |   |  |   |                |  |
| 1                 | -   | -   | -   | -   | 206,177.16   | -   | -   | -             | - | - | - | -   | 86,746,456.72                                | 3,331,673.77                            | 90,078,130.49  |  |
| 2                 | 13,459,720.37   | -   | -   | -   | 112,695.38   | -   | -   | -             | - | - | - | -   | 103,650,546.24                               | (1,246,539.34)                          | 102,404,006.90 |  |
| 3                 | -   | -   | -   | -   | 97,271.80  | -   | -   | -             | - | - | - | -   | 102,501,278.70                               | (2,236,730.51)                          | 100,264,548.19 |  |
| 4                 | -   | -   | -   | -   | 50,376.43  | -   | -   | -             | - | - | - | -   | 100,314,924.62                               | (475,278.89)                            | 99,839,645.73  |  |
| 5                 | -   | -   | -   | -   | 203,905.58   | -   | -   | -             | - | - | - | -   | 100,043,551.31                               | 3,464,885.57                            | 103,508,436.88 |  |
| 6                 | -   | -   | -   | -   | 191,608.29   | -   | -   | -             | - | - | - | -   | 103,700,045.17                               | (526,486.80)                            | 103,173,558.37 |  |
| 7                 | -   | -   | -   | -   | 184,210.31   | -   | -   | -             | - | - | - | -   | 103,357,768.68                               | (6,065,652.63)                          | 97,292,116.05  |  |
| 8                 | -   | -   | -   | -   | 120,625.07   | -   | -   | -             | - | - | - | -   | 97,412,741.12                                | 523,289.35                              | 97,936,030.47  |  |
| 9                 | -   | -   | -   | -   | 165,820.07   | -   | -   | -             | - | - | - | -   | 98,101,850.54                                | 6,151,021.37                            | 104,252,871.91 |  |
| 10                | -   | -   | -   | -   | 322,415.93   | -   | -   | -             | - | - | - | -   | 104,575,287.84                               | 1,978,840.91                            | 106,554,128.75 |  |
| 11                | -   | -   | -   | -   | 269,038.75   | -   | -   | -             | - | - | - | -   | 106,823,167.50                               | 484,323.82                              | 107,307,491.32 |  |
| 12                | -   | -   | -   | -   | 173,251.11   | -   | -   | -             | - | - | - | -   | 107,480,742.43                               | (545,179.06)                            | 106,935,563.37 |  |
| <b>2007 Total</b> | <u>13,459,720.37</u>  | -   | -   | -   | <u>2,097,395.88</u>                                      | -   | -   | -             | - | - | - | -   | <u>4,838,167.56</u>                          |   |                |  |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF MONTH-END ACCOUNT BALANCES OF WGTI'S INVESTMENT IN WG TRADING COMPANY LP ("WGTC")  
13-YEAR PERIOD FROM JANUARY 1, 1996 TO DECEMBER 31, 2008**

| Years/<br>Months | Increases<br>(Decreases) of<br>WGTI's Cash<br>Investment<br>in WGTC<br>(Tab 1A)<br>(1) | Portion of<br>WGTC's Invest-<br>ment in WGTC<br>Reclassified<br>to Accounts<br>Payable due<br>to WGTC<br>(2) | WGTC's<br>Transactions<br>in connection<br>with SIA, net<br>(3) | Employee<br>Advances<br>Made by<br>WGTC to Mr.<br>Greenwood<br>and Mr. Walsh<br>(4) | Management<br>and<br>Performance<br>Fee<br>Income<br>(5) | Walsh, Green-<br>wood & Co.'s Net<br>Contributions<br>(Withdrawals)<br>of Its Invest-<br>ment in WGTC<br>to/(from) WGTC<br>(6) | WGTC's<br>Payment<br>to<br>James<br>Carder<br>(7) | Others<br>(8)  | Balances<br>before<br>Income/Loss<br>Allocations<br>from WGTC<br>(A) = (B) +<br>[sum of (1) to (8)] | Income<br>(Loss)<br>Allocations<br>from WGTC | Balances<br>per WGTI's<br>Books<br>(B) |
|------------------|--|--|---|---|--|--|---|----------------|---|--|--|
|                  |  |  |   |   |  |  |   |                |   |  |  |
| 2008:            |  |  |   |   |  |  |   |                |   |  |  |
| 1                | -  | -  | -   | -   | 414,723.35   | -  | -   | -              | 107,350,286.72  | 26,464,386.38                                | 133,814,673.10                         |
| 2                | -  | -  | -   | -   | 125,532.58   | -  | -   | -              | 133,940,205.68  | (7,431,540.68)                               | 126,508,665.00                         |
| 3                | -  | -  | -   | -   | 108,335.06   | -  | -   | -              | 126,617,000.06  | (6,442,211.45)                               | 120,174,788.61                         |
| 4                | -  | -  | -   | -   | 123,924.82   | -  | -   | -              | 120,298,713.43  | (623,241.47)                                 | 119,675,471.96                         |
| 5                | -  | -  | -   | -   | 212,937.46   | -  | -   | -              | 119,888,409.42  | 2,689,684.22                                 | 122,578,093.64                         |
| 6                | -  | -  | -   | -   | 143,254.02   | -  | -   | -              | 122,721,347.66  | 348,293.03                                   | 123,069,640.69                         |
| 7                | -  | -  | -   | -   | 111,855.15   | -  | -   | -              | 123,181,495.84  | (2,703,762.72)                               | 120,477,733.12                         |
| 8                | -  | -  | -   | -   | 114,393.52   | -  | -   | -              | 120,592,126.64  | 305,877.41                                   | 120,898,004.05                         |
| 9                | (57,975,000.00)  | 57,975,000.00  | -   | -   | 7,875.66   | -  | -   | -              | 120,905,879.71  | (10,592,786.06)                              | 110,313,093.65                         |
| 10               | (140,700,000.00)   | 130,700,000.00   | -   | -   | 246,608.13   | -  | -   | -              | 100,559,701.78  | 20,126,376.20                                | 120,686,077.98                         |
| 11               | (22,625,000.00)  | 12,625,000.00  | -   | -   | 129,293.04   | -  | -   | -              | 110,815,371.02  | 6,295,253.10                                 | 117,110,624.12                         |
| 12               | (3,250,000.00)   | (6,750,000.00)   | -   | -   | 221,227.18   | -  | -   | -              | 107,331,851.30  | (13,502,096.25)                              | 93,829,755.05                          |
| 2008 Total       | (224,550,000.00)   | 194,550,000.00   | -   | -   | 1,959,959.97   | -  | -   | -              | 14,934,231.71   |  |  |
| Combined         | \$ 33,544,070.65   | \$ 194,550,000.00  | \$ (121,123,318.48)   | \$ (35,962,384.22)  | \$ 43,215,207.82   | \$ (357,944.96)  | \$ (624,722.00)                                   | \$ (58,918.89) | \$ (37,206,049.94)  |  |  |

**Recap:**

Account balance of WGTI's investment in WGTC at 12/31/95

Net increases of WGTI's cash investment in WGTC between 01/01/96 and 12/31/08

WGTC reclassified portions of investment in WGTC to accounts payable due to WGTC between 09/01/08 and 12/31/08

WGTC net noncash charges against WGTI's capital in WGTC between 01/01/96 and 12/31/08

Net balance

WGTC's net cumulative loss allocation to WGTI between 01/01/96 and 12/31/08

Account balance of WGTI's investment in WGTC at 12/31/08

|                         |
|-------------------------|
| \$ 17,853,815.07        |
| 33,544,070.65           |
| 194,550,000.00          |
| (114,912,080.73)        |
| 131,035,804.99          |
| (37,206,049.94)         |
| <u>\$ 93,829,755.05</u> |

**TAB 1A**







**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTTI")**

**SCHEDULE OF WGTTI'S CASH INVESTMENT IN WG TRADING COMPANY LP ("WGTC")  
13-YEAR PERIOD FROM JANUARY 1, 1996 TO DECEMBER 31, 2008**

| Years/<br>Months  | Changes of WGTTI's Cash Investment in WGTC,<br>Per WGTTI's Books and Records                       |   |  |   |  |   |   |  |  |   | Components of Changes of<br>WGTTI's Cash Investment in WGTC                               |                          |                   |                   |                   | Net<br>Balances<br>(B) = (A) |          |          |          |          |          |          |          |                        |
|-------------------|--|---|--|---|--|---|---|--|--|---|---|--------------------------|-------------------|-------------------|-------------------|------------------------------|----------|----------|----------|----------|----------|----------|----------|------------------------|
|                   | WGTTI's<br>Cash Transactions Recorded by WGTTI   |   |  |   |  | WGTTI's<br>Cash Investment in WGTC                                  |   |  |  |   | WGTTI's<br>Cash Investment in WGTC  |                          |                   |                   |                   |                              |          |          |          |          |          |          |          |                        |
|                   | Net Investor<br>Contributions<br>(Withdrawals),<br>Per Schedules<br>of Investor<br>Accounts<br>(1) | WGTTI's<br>Net Direct<br>Payments to<br>Its Investors<br>(Receipts from)<br>(2) | WGTTI's<br>Net Direct<br>Payments to<br>(Receipts from)<br>WGTC<br>(3) | WGTTI's<br>Direct<br>Payments to<br>WGTTI's<br>Investors<br>(4) | Increase<br>(Decrease)<br>of WGTTI's Cash<br>Investment<br>in WGTC<br>(A) = sum of (1) to (4)<br>(A) = (B) | WGTC's<br>Actual<br>Receipts<br>from<br>WGTTI's<br>Investors<br>(5) | WGTC's<br>Actual<br>Payments<br>to/for<br>WGTTI's<br>Investors<br>(6) | WGTC's<br>Actual<br>Receipts from<br>(Payments to)<br>WGTTI<br>(7) | WGTC's<br>Actual Net<br>Receipts from<br>(Payments to)<br>WGTTI<br>(8) | Timing<br>Differences<br>in<br>Recording<br>(9) | WGTTI's<br>Receipts<br>from<br>Investors<br>Not Shown<br>on Investor<br>Schedules<br>(10) | (B) = sum of (5) to (10) |                   |                   |                   |                              |          |          |          |          |          |          |          |                        |
| <b>2002:</b>      |  |   |  |   |  |   |   |  |  |   |   |                          |                   |                   |                   |                              |          |          |          |          |          |          |          |                        |
| 1                 | 2,891,380.97   | (2,891,380.97)  | (7,125,000.00)   | -   | (7,125,000.00)   | -   | -   | -  | -  | -   | -   | -                        | (7,125,000.00)    | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (7,125,000.00)         |
| 2                 | 15,589,932.56  | (15,589,932.56)   | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 3                 | (2,501,060.18)   | 2,501,060.18  | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 4                 | (17,536,477.33)  | 17,536,477.33   | (1,000,000.00)   | -   | (1,000,000.00)   | -   | -   | -  | -  | -   | -   | -                        | (1,000,000.00)    | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (1,000,000.00)         |
| 5                 | (27,829,164.67)  | 27,829,164.67   | (29,829,164.67)  | -   | (29,829,164.67)  | -   | -   | -  | -  | -   | -   | -                        | (29,829,164.67)   | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (29,829,164.67)        |
| 6                 | (680,383.09)   | 680,383.09  | (7,230,383.09)   | -   | (7,230,383.09)   | -   | -   | -  | -  | -   | -   | -                        | (7,230,383.09)    | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (7,230,383.09)         |
| 7                 | (37,187,924.97)  | 37,187,924.97   | (30,400,000.00)  | -   | (30,400,000.00)  | -   | -   | -  | -  | -   | -   | -                        | (30,400,000.00)   | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (30,400,000.00)        |
| 8                 | 26,336,280.96  | (26,336,280.96)   | (625,000.00)   | -   | (625,000.00)   | -   | -   | -  | -  | -   | -   | -                        | (625,000.00)      | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (625,000.00)           |
| 9                 | (47,319,391.16)  | 47,319,391.16   | (46,567,664.40)  | -   | (46,567,664.40)  | -   | -   | -  | -  | -   | -   | -                        | (46,567,664.40)   | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (46,567,664.40)        |
| 10                | 38,805,379.86  | (38,805,379.86)   | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 11                | 84,730,521.29  | (34,737,578.33)   | -  | -   | 49,992,942.96  | -   | -   | -  | -  | 49,992,942.96                                   | (49,525,150.50)   | -                        | -                 | 50,000,000.00     | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | 49,992,942.96          |
| 12                | (7,326,326.15)   | 7,326,326.15  | 25,000,000.00  | -   | 25,000,000.00  | -   | -   | -  | -  | 25,000,000.00                                   | (49,525,150.50)   | -                        | -                 | 50,000,000.00     | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | 25,000,000.00          |
| <b>2002 Total</b> | <b>27,972,768.09</b>   | <b>22,020,174.87</b>  | <b>(97,777,212.16)</b>   | <b>-</b>  | <b>(47,784,269.20)</b>   | <b>99,525,150.50</b>  | <b>(49,525,150.50)</b>  | <b>-</b>   | <b>-</b>   | <b>(97,777,212.16)</b>                          | <b>(97,777,212.16)</b>  | <b>-</b>                 | <b>-</b>          | <b>(7,057.04)</b> | <b>(7,057.04)</b> | <b>-</b>                     | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(47,784,269.20)</b> |
| <b>2003:</b>      |  |   |  |   |  |   |   |  |  |   |   |                          |                   |                   |                   |                              |          |          |          |          |          |          |          |                        |
| 1                 | 5,030,611.04   | 19,968,661.55   | (24,999,272.59)  | -   | -  | 24,999,272.89   | -   | -  | -  | -   | -   | -                        | (24,999,272.59)   | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 2                 | (63,762,266.53)  | 63,762,266.53   | (20,000,000.00)  | -   | (20,000,000.00)  | -   | -   | -  | -  | -   | -   | -                        | (20,000,000.00)   | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (20,000,000.00)        |
| 3                 | (968,289.89)   | 8,981,621.42  | (9,550,000.00)   | -   | (1,536,668.47)   | 10,000,000.00   | (2,000,000.00)  | -  | -  | -   | -   | -                        | (9,550,000.00)    | 13,331.53         | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (1,536,668.47)         |
| 4                 | 36,000,000.00  | (5,313,331.53)  | (30,700,000.00)  | -   | (13,331.53)  | 30,700,000.00   | -   | -  | -  | -   | -   | -                        | (30,700,000.00)   | (13,331.53)       | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | (13,331.53)            |
| 5                 | 21,384,000.00  | (21,384,000.00)   | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 6                 | (23,707,327.78)  | 23,707,327.78   | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 7                 | 11,767,325.12  | (11,767,325.12)   | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 8                 | (1,626,368.13)   | 1,626,368.13  | (937,791.94)   | 937,791.94  | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 9                 | 5,170,000.00   | (5,170,000.00)  | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 10                | (25,419,499.17)  | 25,419,499.17   | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 11                | 2,946,466.05   | (2,946,466.05)  | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| 12                | 14,271,345.34  | (14,271,345.34)   | -  | -   | -  | -   | -   | -  | -  | -   | -   | -                        | -                 | -                 | -                 | -                            | -        | -        | -        | -        | -        | -        | -        | -                      |
| <b>2003 Total</b> | <b>(18,914,003.95)</b>   | <b>82,613,276.54</b>  | <b>(86,187,064.53)</b>   | <b>937,791.94</b>   | <b>(21,550,000.00)</b>   | <b>65,699,272.89</b>  | <b>(2,000,000.00)</b>   | <b>937,791.94</b>  | <b>-</b>   | <b>(86,187,064.53)</b>                          | <b>(97,777,212.16)</b>  | <b>-</b>                 | <b>(7,057.04)</b> | <b>(0.30)</b>     | <b>(0.30)</b>     | <b>-</b>                     | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(21,550,000.00)</b> |







**TAB 2**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b>      | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b>            |
|-------------------|---|---|--|--|--|--|-------------------------|
| 01/09/96          | \$ 1,000,000.00   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   |                         |
| 01/10/96          | -   | -   | -  | -  | -  | 4,000,000.00   |                         |
| 01/18/96          | -   | -   | -  | -  | -  | (376,734.00)   |                         |
| 01/22/96          | 3,189,610.00  | -   | -  | -  | -  | -  |                         |
| 02/12/96          | -   | -   | -  | -  | -  | 5,000,000.00   |                         |
| 03/07/96          | -   | -   | -  | -  | -  | 3,500,000.00   |                         |
| 04/01/96          | -   | -   | -  | -  | -  | (5,000,000.00)   |                         |
| 04/12/96          | -   | -   | -  | -  | -  | 190,000.00   |                         |
| 04/18/96          | -   | -   | -  | -  | -  | (450,000.00)   |                         |
| 05/02/96          | -   | -   | -  | -  | -  | (2,500,000.00)   |                         |
| 05/17/96          | -   | -   | -  | -  | -  | 337,359.00   |                         |
| 05/31/96          | 180,000.00  | -   | -  | -  | -  | -  |                         |
| 06/04/96          | 100,000.00  | -   | -  | -  | -  | -  |                         |
| 06/10/96          | 10,000,000.00   | -   | -  | -  | -  | -  |                         |
| 06/11/96          | 2,325,000.00  | -   | -  | -  | -  | -  |                         |
| 07/12/96          | -   | -   | -  | -  | -  | 478,400.00   |                         |
| 07/16/96          | 6,378,536.00  | -   | -  | -  | -  | -  |                         |
| 08/07/96          | 400,000.00  | -   | -  | -  | -  | -  |                         |
| 08/11/96          | -   | -   | -  | -  | -  | 533,000.00   |                         |
| 09/13/96          | -   | -   | -  | -  | -  | 545,135.00   |                         |
| 09/24/96          | 19,500,000.00   | -   | -  | -  | -  | -  |                         |
| 10/03/96          | 2,500,000.00  | -   | -  | -  | -  | -  |                         |
| 10/10/96          | -   | -   | -  | -  | -  | 1,130,800.00   |                         |
| 11/07/96          | 500,000.00  | -   | -  | -  | -  | -  |                         |
| 12/10/96          | -   | -   | -  | -  | -  | 100,000.00   |                         |
| 12/18/96          | 45,000.00   | -   | -  | -  | -  | -  |                         |
| 12/31/96          | 2,000,000.00  | -   | -  | -  | -  | -  |                         |
| 12/31/96          | -   | -   | -  | -  | -  | (7,314,693.32)   |                         |
| <b>1996 total</b> | <b>48,118,146.00</b>  | <b>-</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>173,266.68</b>  | <b>\$ 48,291,412.68</b> |
| 01/07/97          | 350,000.00  | -   | -  | -  | -  | -  |                         |
| 01/08/97          | 33,000,000.00   | -   | -  | -  | -  | -  |                         |
| 02/05/97          | 4,349,977.00  | -   | -  | -  | -  | -  |                         |
| 04/08/97          | 2,842,750.13  | -   | -  | -  | -  | -  |                         |
| 05/01/97          | -   | -   | -  | -  | -  | (10,000,000.00)  |                         |
| 05/08/97          | -   | -   | -  | -  | (175,000.00)   | -  |                         |
| 05/08/97          | 1,000,000.00  | -   | -  | -  | -  | -  |                         |
| 06/02/97          | -   | -   | -  | -  | -  | (15,000,000.00)  |                         |
| 06/03/97          | 3,300,000.00  | -   | -  | -  | -  | -  |                         |
| 06/18/97          | 175,000.00  | -   | -  | -  | -  | -  |                         |
| 07/03/97          | 29,321,000.00   | -   | -  | -  | -  | -  |                         |
| 08/01/97          | -   | -   | -  | -  | -  | (5,000,000.00)   |                         |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b>      | <b>WGTI'S Direct Payments to (Receipts from) WGTC</b> | <b>WGTI's Payments of Employee Advances to WGTC</b> | <b>WGTI's Payments of Employee Advances to/for Greenwood and Walsh</b> | <b>WGTI's Payments on behalf of WGTC</b> | <b>WGTI'S Payments to (Receipts from) WGTC's Investors</b> | <b>WGTC'S Receipts from (Payments to/for) WGTI's Investors</b> | <b>Total</b>          |
|-------------------|---|---|--|--|--|--|-----------------------|
| 08/05/97          | 4,318,950.00  | -   | -  | -  | -  | -  |                       |
| 09/02/97          | -   | -   | -  | -  | -  | (7,000,000.00)   |                       |
| 09/04/97          | 5,251,762.00  | -   | -  | -  | -  | -  |                       |
| 09/17/97          | 50,000,000.00   | -   | -  | -  | -  | -  |                       |
| 09/17/97          | 50,000,000.00   | -   | -  | -  | -  | -  |                       |
| 10/06/97          | 1,035,241.33  | -   | -  | -  | -  | -  |                       |
| 11/05/97          | 1,199,982.33  | -   | -  | -  | -  | -  |                       |
| 11/10/97          | 500,000.00  | -   | -  | -  | -  | -  |                       |
| 12/03/97          | 601,282.00  | -   | -  | -  | -  | -  |                       |
| <b>1997 Total</b> | <b>187,245,944.79</b>                                 | <b>-</b>  | <b>-</b>   | <b>-</b>                                 | <b>(175,000.00)</b>  | <b>(37,000,000.00)</b>   | <b>150,070,944.79</b> |
| 01/07/98          | 9,299,965.33  | -   | -  | -  | -  | -  |                       |
| 02/11/98          | 8,956,213.53  | -   | -  | -  | -  | -  |                       |
| 03/02/98          | -   | -   | -  | -  | -  | (5,940,595.00)   |                       |
| 03/10/98          | 325,000.00  | -   | -  | -  | -  | -  |                       |
| 03/16/98          | 3,750,000.00  | -   | -  | -  | -  | -  |                       |
| 04/03/98          | 10,270,000.00   | -   | -  | -  | -  | -  |                       |
| 04/07/98          | 389,142.81  | -   | -  | -  | -  | -  |                       |
| 05/06/98          | 4,383,985.50  | -   | -  | -  | -  | -  |                       |
| 06/04/98          | 7,089,965.00  | -   | -  | -  | -  | -  |                       |
| 06/18/98          | 72,394.11   | -   | -  | -  | -  | -  |                       |
| 07/02/98          | 1,500,000.00  | -   | -  | -  | -  | -  |                       |
| 07/06/98          | 5,588,024.50  | -   | -  | -  | -  | -  |                       |
| 08/04/98          | 6,629,982.50  | -   | -  | -  | -  | -  |                       |
| 08/05/98          | 300,000.00  | -   | -  | -  | -  | -  |                       |
| 08/06/98          | 25,130,638.95   | -   | -  | -  | -  | -  |                       |
| 09/03/98          | 45,503,121.64   | -   | -  | -  | -  | -  |                       |
| 10/09/98          | (200,000.00)  | -   | -  | -  | -  | -  |                       |
| 10/30/98          | -   | -   | -  | -  | -  | (10,000,000.00)  |                       |
| 12/01/98          | -   | -   | -  | -  | -  | (5,163,000.00)   |                       |
| 12/02/98          | -   | -   | -  | -  | -  | 5,000,000.00   |                       |
| 12/08/98          | 500,000.00  | -   | -  | -  | -  | -  |                       |
| <b>1998 total</b> | <b>129,488,433.87</b>                                 | <b>-</b>  | <b>-</b>   | <b>-</b>                                 | <b>-</b>   | <b>(16,103,595.00)</b>   | <b>113,384,838.87</b> |
| 01/07/99          | -   | -   | -  | 1,467,542.51                             | -  | -  |                       |
| 01/11/99          | -   | -   | -  | -  | 4,500,000.00   | -  |                       |
| 01/15/99          | 23,000,000.00   | -   | -  | -  | -  | -  |                       |
| 01/26/99          | -   | -   | -  | 978,538.33                               | -  | -  |                       |
| 02/02/99          | 2,373,083.70  | -   | -  | -  | -  | -  |                       |
| 02/03/99          | -   | -   | -  | -  | -  | 44,000,000.00  |                       |
| 02/04/99          | -   | -   | -  | 978,209.72                               | -  | -  |                       |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
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**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct Payments to (Receipts from) WGTC</b> | <b>WGTI's Payments of Employee Advances to WGTC</b> | <b>WGTI's Payments of Employee Advances to/for Greenwood and Walsh</b> | <b>WGTI's Payments on behalf of WGTC</b> | <b>WGTI'S Payments to (Receipts from) WGTC's Investors</b> | <b>WGTC'S Receipts from (Payments to/for) WGTI's Investors</b> | <b>Total</b>         |
|--------------|---|---|--|--|--|--|----------------------|
| 02/05/99     | 4,340,000.00  | -   | -  | -  | -  | -  |                      |
| 02/19/99     | -   | -   | -  | 2,249,952.00                             | -  | -  |                      |
| 02/26/99     | (26,886.07)   | -   | -  | -  | -  | -  |                      |
| 03/05/99     | 187,860.26  | -   | -  | -  | -  | -  |                      |
| 03/26/99     | 2,030,180.00  | -   | -  | -  | -  | -  |                      |
| 04/01/99     | 25,674.45   | -   | -  | -  | -  | -  |                      |
| 04/05/99     | 960,000.00  | -   | -  | -  | -  | -  |                      |
| 04/06/99     | 25,300,000.00   | -   | -  | -  | -  | -  |                      |
| 04/07/99     | (1,000,000.00)  | -   | -  | -  | -  | -  |                      |
| 04/08/99     | -   | -   | -  | -  | -  | 2,000,000.00   |                      |
| 04/27/99     | 10,177.55   | -   | -  | -  | -  | -  |                      |
| 05/05/99     | (15,514.74)   | -   | -  | -  | -  | -  |                      |
| 05/10/99     | (70,513.00)   | -   | -  | -  | -  | -  |                      |
| 06/02/99     | 4,060,000.00  | -   | -  | -  | -  | -  |                      |
| 06/08/99     | (300,000.00)  | -   | -  | -  | -  | -  |                      |
| 06/29/99     | (11,000,000.00)                                       | -   | -  | -  | -  | -  |                      |
| 06/30/99     | -   | -   | -  | -  | -  | (32,000,000.00)  |                      |
| 07/01/99     | -   | -   | -  | -  | -  | (28,500,000.00)  |                      |
| 07/08/99     | 1,176,603.88  | -   | -  | -  | -  | -  |                      |
| 08/05/99     | 21,330,000.00   | -   | -  | -  | -  | -  |                      |
| 08/06/99     | -   | -   | -  | 976,445.00                               | -  | -  |                      |
| 09/08/99     | 147,000.00  | -   | -  | -  | -  | -  |                      |
| 09/09/99     | -   | -   | -  | 975,438.89                               | -  | -  |                      |
| 09/16/99     | -   | -   | -  | 975,845.00                               | -  | -  |                      |
| 09/21/99     | -   | -   | -  | 4,578.71                                 | -  | -  |                      |
| 09/21/99     | -   | -   | -  | 1,342.40                                 | -  | -  |                      |
| 09/22/99     | (300,000.00)  | -   | -  | -  | -  | -  |                      |
| 09/23/99     | -   | -   | -  | 975,705.00                               | -  | -  |                      |
| 09/28/99     | 530,000.00  | -   | -  | -  | -  | -  |                      |
| 10/05/99     | (100,000.00)  | -   | -  | -  | -  | -  |                      |
| 10/06/99     | -   | -   | -  | -  | -  | (3,587,793.70)   |                      |
| 11/02/99     | (50,000.00)   | -   | -  | -  | -  | -  |                      |
| 11/04/99     | 20,637,147.92   | -   | -  | -  | -  | -  |                      |
| 11/12/99     | 5,000,000.00  | -   | -  | -  | -  | -  |                      |
| 11/17/99     | -   | -   | -  | 1,460,865.00                             | -  | -  |                      |
| 11/30/99     | -   | -   | 195,530.00   | -  | -  | -  |                      |
| 12/03/99     | -   | -   | -  | 1,459,965.00                             | -  | -  |                      |
| 12/06/99     | 5,012,279.43  | -   | -  | -  | -  | -  |                      |
| 12/17/99     | (5,106,964.58)  | -   | -  | -  | -  | -  |                      |
| 12/30/99     | (5,600,000.00)  | -   | -  | -  | -  | -  |                      |
| 12/31/99     | -   | -   | 373,750.00   | -  | -  | -  |                      |
| 1999 total   | <u>92,550,128.80</u>                                  | <u>-</u>  | <u>569,280.00</u>  | <u>12,504,427.56</u>                     | <u>4,500,000.00</u>  | <u>(18,087,793.70)</u>   | <u>92,036,042.66</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
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**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b> |
|--------------|---|---|--|--|--|--|--------------|
| 01/03/00     | 29,900.00   | -   | -  | -  | -  | -  |              |
| 01/10/00     | -   | -   | -  | 2,432,330.00   | -  | -  |              |
| 01/20/00     | -   | -   | -  | 2,960,550.00   | -  | -  |              |
| 01/31/00     | -   | -   | 586,000.00   | -  | -  | -  |              |
| 02/29/00     | -   | -   | 264,047.08   | -  | -  | -  |              |
| 03/06/00     | 3,313,900.00  | -   | -  | -  | -  | -  |              |
| 03/15/00     | 249,985.00  | -   | -  | -  | -  | -  |              |
| 03/29/00     | -   | -   | -  | 3,307,484.00   | -  | -  |              |
| 03/31/00     | -   | -   | 1,537,378.48   | -  | -  | -  |              |
| 04/06/00     | 10,459,614.99   | -   | -  | -  | -  | -  |              |
| 04/11/00     | -   | -   | -  | 885,201.75   | -  | -  |              |
| 04/13/00     | -   | -   | -  | 887,221.20   | -  | -  |              |
| 04/13/00     | 52,521.00   | -   | -  | -  | -  | -  |              |
| 04/19/00     | (52,521.00)   | -   | -  | -  | -  | -  |              |
| 04/28/00     | -   | -   | -  | 3,000,000.00   | -  | -  |              |
| 04/28/00     | (2,000,000.00)  | -   | -  | -  | -  | -  |              |
| 04/30/00     | -   | -   | 610,600.00   | -  | -  | -  |              |
| 05/02/00     | (300,000.00)  | -   | -  | -  | -  | -  |              |
| 05/03/00     | (2,700,000.00)  | -   | -  | -  | -  | -  |              |
| 05/04/00     | (42,514,000.00)   | -   | -  | -  | -  | -  |              |
| 05/31/00     | -   | -   | 441,000.00   | -  | -  | -  |              |
| 06/06/00     | 10,132,515.77   | -   | -  | -  | -  | -  |              |
| 06/08/00     | 72,900.00   | -   | -  | -  | -  | -  |              |
| 06/26/00     | (5,500,000.00)  | -   | -  | -  | -  | -  |              |
| 06/29/00     | (10,319,893.99)   | -   | -  | -  | -  | -  |              |
| 06/30/00     | (80,000,000.00)   | -   | -  | -  | -  | -  |              |
| 06/30/00     | -   | -   | 393,319.00   | -  | -  | -  |              |
| 07/03/00     | 80,000,000.00   | -   | -  | -  | -  | -  |              |
| 07/05/00     | -   | -   | -  | 3,500,000.00   | -  | -  |              |
| 07/06/00     | 1,379,208.73  | -   | -  | -  | -  | -  |              |
| 07/10/00     | (60,000,000.00)   | -   | -  | -  | -  | -  |              |
| 07/10/00     | (3,500,000.00)  | -   | -  | -  | -  | -  |              |
| 07/13/00     | -   | -   | -  | 1,000,000.00   | -  | -  |              |
| 07/19/00     | -   | -   | -  | 375.00   | -  | -  |              |
| 07/20/00     | -   | -   | -  | 1,100,000.00   | -  | -  |              |
| 07/24/00     | -   | -   | -  | 500,000.00   | -  | -  |              |
| 07/28/00     | (20,000,000.00)   | -   | -  | -  | -  | -  |              |
| 07/31/00     | -   | -   | 315,416.76   | -  | -  | -  |              |
| 08/01/00     | 20,000,000.00   | -   | -  | -  | -  | -  |              |
| 08/02/00     | -   | -   | -  | 170,000.00   | -  | -  |              |
| 08/03/00     | -   | -   | -  | 300,000.00   | -  | -  |              |
| 08/04/00     | -   | -   | -  | 86,669.28  | -  | -  |              |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
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**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct Payments to (Receipts from) WGTC</b> | <b>WGTI's Payments of Employee Advances to WGTC</b> | <b>WGTI's Payments of Employee Advances to/for Greenwood and Walsh</b> | <b>WGTI's Payments on behalf of WGTC</b> | <b>WGTI'S Payments to (Receipts from) WGTC's Investors</b> | <b>WGTC'S Receipts from (Payments to/for) WGTI's Investors</b> | <b>Total</b>     |
|--------------|---|---|--|--|--|--|------------------|
| 08/10/00     | -   | -   | -  | -  | -  | (63,282,856.99)  |                  |
| 08/16/00     | -   | -   | -  | 7,500.00                                 | -  | -  |                  |
| 08/31/00     | (55,256,852.33)                                       | -   | -  | -  | -  | -  |                  |
| 08/31/00     | -   | -   | 158,000.00   | -  | -  | -  |                  |
| 09/01/00     | 55,256,852.33   | -   | -  | -  | -  | -  |                  |
| 09/15/00     | 35,000,000.00   | -   | -  | -  | -  | -  |                  |
| 09/22/00     | -   | -   | -  | 6,757.00                                 | -  | -  |                  |
| 09/29/00     | (67,755,852.33)                                       | -   | -  | -  | -  | -  |                  |
| 09/30/00     | -   | -   | 663,000.00   | -  | -  | -  |                  |
| 10/04/00     | 65,755,852.33   | -   | -  | -  | -  | -  |                  |
| 10/11/00     | -   | -   | -  | 28,000.00                                | -  | -  |                  |
| 10/17/00     | -   | -   | -  | 75,956.41                                | -  | -  |                  |
| 10/24/00     | -   | -   | -  | 3,486.50                                 | -  | -  |                  |
| 10/27/00     | (35,000,000.00)                                       | -   | -  | -  | -  | -  |                  |
| 10/31/00     | -   | -   | 1,129,250.00   | -  | -  | -  |                  |
| 11/01/00     | 32,000,000.00   | -   | -  | -  | -  | -  |                  |
| 11/14/00     | -   | -   | -  | 360,000.00                               | -  | -  |                  |
| 11/22/00     | -   | -   | -  | 5,395.54                                 | -  | -  |                  |
| 11/27/00     | -   | -   | -  | 98,678.03                                | -  | -  |                  |
| 11/29/00     | (26,786,432.32)                                       | -   | -  | -  | -  | -  |                  |
| 11/30/00     | -   | -   | 1,172,822.00   | -  | -  | -  |                  |
| 12/01/00     | 26,000,000.00   | -   | -  | -  | -  | -  |                  |
| 12/11/00     | 9,409,141.58  | -   | -  | -  | -  | -  |                  |
| 12/26/00     | -   | -   | -  | 120,000.00                               | -  | -  |                  |
| 12/27/00     | -   | -   | -  | 2,893.01                                 | -  | -  |                  |
| 12/28/00     | (26,000,000.00)                                       | -   | -  | -  | -  | -  |                  |
| 12/31/00     | -   | -   | 271,000.00   | -  | -  | -  |                  |
| 2000 total   | (88,573,160.24)                                       | -   | 7,541,833.32   | 20,838,497.72                            | -  | (63,282,856.99)  | (123,475,686.19) |
| 01/05/01     | 25,721,975.08   | -   | -  | -  | -  | -  |                  |
| 01/08/01     | 760.00  | -   | -  | -  | -  | -  |                  |
| 01/17/01     | (1,000,000.00)  | -   | -  | -  | -  | -  |                  |
| 01/18/01     | -   | -   | -  | 4,738.16                                 | -  | -  |                  |
| 01/26/01     | -   | -   | -  | 1,848.40                                 | -  | -  |                  |
| 01/31/01     | (24,722,735.08)                                       | -   | -  | -  | -  | -  |                  |
| 01/31/01     | -   | -   | 642,500.00   | -  | -  | -  |                  |
| 02/05/01     | 17,857,374.23   | -   | -  | -  | -  | -  |                  |
| 02/09/01     | (2,000,000.00)  | -   | -  | -  | -  | -  |                  |
| 02/21/01     | (1,000,000.00)  | -   | -  | -  | -  | -  |                  |
| 02/23/01     | -   | -   | -  | 22,857.59                                | -  | -  |                  |
| 02/26/01     | (1,000,000.00)  | -   | -  | -  | -  | -  |                  |
| 02/27/01     | -   | -   | -  | 1,717.40                                 | -  | -  |                  |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b>      | <b>WGTI'S Direct Payments to (Receipts from) WGTC</b> | <b>WGTI's Payments of Employee Advances to WGTC</b> | <b>WGTI's Payments of Employee Advances to/for Greenwood and Walsh</b> | <b>WGTI's Payments on behalf of WGTC</b> | <b>WGTI'S Payments to (Receipts from) WGTC's Investors</b> | <b>WGTC'S Receipts from (Payments to/for) WGTI's Investors</b> | <b>Total</b>           |
|-------------------|---|---|--|--|--|--|------------------------|
| 02/27/01          | (13,857,374.23)                                       | -   | -  | -  | -  | -  |                        |
| 02/28/01          | -   | -   | 2,294,200.00   | -  | -  | -  |                        |
| 03/23/01          | (2,500,000.00)  | -   | -  | -  | -  | -  |                        |
| 03/31/01          | -   | -   | 411,200.00   | -  | -  | -  |                        |
| 04/01/01          | -   | -   | -  | -  | -  | 8,294,519.23   |                        |
| 04/05/01          | (7,000,000.00)  | -   | -  | -  | -  | -  |                        |
| 04/30/01          | -   | -   | 6,040,000.00   | -  | -  | -  |                        |
| 05/04/01          | 70,000,000.00   | -   | -  | -  | -  | -  |                        |
| 05/31/01          | (70,000,000.00)                                       | -   | -  | -  | -  | -  |                        |
| 05/31/01          | -   | -   | 394,500.00   | -  | -  | -  |                        |
| 06/13/01          | 40,000,000.00   | -   | -  | -  | -  | -  |                        |
| 06/29/01          | (40,000,000.00)                                       | -   | -  | -  | -  | -  |                        |
| 06/30/01          | -   | -   | 977,439.99   | -  | -  | -  |                        |
| 07/02/01          | 40,000,000.00   | -   | -  | -  | -  | -  |                        |
| 07/05/01          | (349,188.23)  | -   | -  | -  | -  | -  |                        |
| 07/09/01          | -   | -   | -  | -  | 349,188.23   | -  |                        |
| 07/10/01          | 5,460,638.13  | -   | -  | -  | -  | -  |                        |
| 07/31/01          | (45,100,000.00)                                       | -   | -  | -  | -  | -  |                        |
| 07/31/01          | -   | -   | 643,000.00   | -  | -  | -  |                        |
| 08/07/01          | 29,569,391.87   | -   | -  | -  | -  | -  |                        |
| 08/30/01          | (29,569,391.87)                                       | -   | -  | -  | -  | -  |                        |
| 08/31/01          | -   | -   | 487,500.00   | -  | -  | -  |                        |
| 09/21/01          | (5,000,000.00)  | -   | -  | -  | -  | -  |                        |
| 09/24/01          | (2,000,000.00)  | -   | -  | -  | -  | -  |                        |
| 09/28/01          | (29,150,000.00)                                       | -   | -  | -  | -  | -  |                        |
| 09/30/01          | -   | -   | 451,000.00   | -  | -  | -  |                        |
| 10/03/01          | (3,000,000.00)  | -   | -  | -  | -  | -  |                        |
| 10/31/01          | -   | -   | 197,500.00   | -  | -  | -  |                        |
| 11/30/01          | -   | -   | 421,000.00   | -  | -  | -  |                        |
| 12/03/01          | (2,141,681.69)  | -   | -  | -  | -  | -  |                        |
| 12/31/01          | -   | -   | 506,500.00   | -  | -  | -  |                        |
| <b>2001 total</b> | <b>(50,780,231.79)</b>                                | <b>-</b>  | <b>13,466,339.99</b>   | <b>31,161.55</b>                         | <b>349,188.23</b>  | <b>8,294,519.23</b>  | <b>(28,639,022.79)</b> |
| 01/02/02          | (125,000.00)  | -   | -  | -  | -  | -  |                        |
| 01/07/02          | (3,000,000.00)  | -   | -  | -  | -  | -  |                        |
| 01/15/02          | (1,500,000.00)  | -   | -  | -  | -  | -  |                        |
| 01/28/02          | -   | -   | -  | 476,000.00                               | -  | -  |                        |
| 01/29/02          | (2,500,000.00)  | -   | -  | -  | -  | -  |                        |
| 01/31/02          | -   | -   | 5,411,000.00   | -  | -  | -  |                        |
| 02/28/02          | -   | -   | 1,160,000.00   | -  | -  | -  |                        |
| 03/31/02          | -   | -   | 1,466,163.80   | -  | -  | -  |                        |
| 04/03/02          | (1,000,000.00)  | -   | -  | -  | -  | -  |                        |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
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**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct Payments to (Receipts from) WGTC</b> | <b>WGTI's Payments of Employee Advances to WGTC</b> | <b>WGTI's Payments of Employee Advances to/for Greenwood and Walsh</b> | <b>WGTI's Payments on behalf of WGTC</b> | <b>WGTI'S Payments to (Receipts from) WGTC's Investors</b> | <b>WGTC'S Receipts from (Payments to/for) WGTI's Investors</b> | <b>Total</b>   |
|--------------|---|---|--|--|--|--|----------------|
| 04/30/02     | -   | -   | 802,835.00   | -  | -  | -  |                |
| 05/01/02     | (24,093,517.61)                                       | -   | -  | -  | -  | -  |                |
| 05/06/02     | (3,735,647.06)  | -   | -  | -  | -  | -  |                |
| 05/14/02     | (2,000,000.00)  | -   | -  | -  | -  | -  |                |
| 05/31/02     | -   | -   | 657,000.00   | -  | -  | -  |                |
| 06/03/02     | (7,230,383.09)  | -   | -  | -  | -  | -  |                |
| 06/30/02     | -   | -   | 706,718.50   | -  | -  | -  |                |
| 07/19/02     | (5,500,000.00)  | -   | -  | -  | -  | -  |                |
| 07/22/02     | (100,000.00)  | -   | -  | -  | -  | -  |                |
| 07/22/02     | (9,900,000.00)  | -   | -  | -  | -  | -  |                |
| 07/23/02     | (7,500,000.00)  | -   | -  | -  | -  | -  |                |
| 07/24/02     | (7,400,000.00)  | -   | -  | -  | -  | -  |                |
| 07/31/02     | -   | -   | 229,000.00   | -  | -  | -  |                |
| 08/01/02     | (350,000.00)  | -   | -  | -  | -  | -  |                |
| 08/01/02     | (275,000.00)  | -   | -  | -  | -  | -  |                |
| 08/31/02     | -   | -   | 676,000.00   | -  | -  | -  |                |
| 09/03/02     | -   | -   | -  | 25,000,000.00                            | -  | -  |                |
| 09/04/02     | (19,500,000.00)                                       | -   | -  | -  | -  | -  |                |
| 09/06/02     | (7,617,664.40)  | -   | -  | -  | -  | -  |                |
| 09/10/02     | (15,990.00)   | -   | -  | -  | -  | -  |                |
| 09/19/02     | (2,500,000.00)  | -   | -  | -  | -  | -  |                |
| 09/20/02     | (4,200,000.00)  | -   | -  | -  | -  | -  |                |
| 09/25/02     | (12,750,000.00)                                       | -   | -  | -  | -  | -  |                |
| 09/30/02     | 15,990.00   | -   | -  | -  | -  | -  |                |
| 09/30/02     | -   | -   | 346,000.00   | -  | -  | -  |                |
| 10/31/02     | -   | -   | -  | -  | -  | 50,000,000.00  |                |
| 10/31/02     | -   | -   | 551,000.00   | -  | -  | -  |                |
| 11/05/02     | -   | -   | -  | -  | -  | (49,525,150.50)  |                |
| 11/05/02     | -   | -   | -  | -  | -  | 49,518,093.46  |                |
| 11/05/02     | -   | -   | -  | -  | -  | 7,057.04   |                |
| 11/30/02     | -   | -   | 547,000.00   | -  | -  | -  |                |
| 12/17/02     | 25,000,000.00   | -   | -  | -  | -  | -  |                |
| 12/31/02     | -   | -   | 530,677.00   | -  | -  | -  |                |
| 2002 total   | (97,777,212.16)                                       | -   | 13,083,394.30  | 25,476,000.00                            | -  | 50,000,000.00  | (9,217,817.86) |
| 01/06/03     | -   | -   | -  | -  | -  | 24,999,272.89  |                |
| 01/07/03     | (24,999,272.59)                                       | -   | -  | -  | -  | -  |                |
| 01/31/03     | -   | -   | 546,000.00   | -  | -  | -  |                |
| 02/04/03     | (20,000,000.00)                                       | -   | -  | -  | -  | -  |                |
| 02/28/03     | -   | -   | 821,000.00   | -  | -  | -  |                |
| 03/04/03     | (3,000,000.00)  | -   | -  | -  | -  | -  |                |
| 03/05/03     | (3,550,000.00)  | -   | -  | -  | -  | -  |                |

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(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b>      | <b>WGTI'S Direct Payments to (Receipts from) WGTC</b> | <b>WGTI's Payments of Employee Advances to WGTC</b> | <b>WGTI's Payments of Employee Advances to/for Greenwood and Walsh</b> | <b>WGTI's Payments on behalf of WGTC</b> | <b>WGTI'S Payments to (Receipts from) WGTC's Investors</b> | <b>WGTC'S Receipts from (Payments to/for) WGTI's Investors</b> | <b>Total</b>           |
|-------------------|---|---|--|--|--|--|------------------------|
| 03/06/03          | -   | -   | -  | -  | -  | (2,000,000.00)   |                        |
| 03/12/03          | (3,000,000.00)  | -   | -  | -  | -  | -  |                        |
| 03/19/03          | -   | -   | -  | -  | -  | 10,000,000.00  |                        |
| 03/31/03          | -   | -   | 746,000.00   | -  | -  | -  |                        |
| 04/04/03          | -   | -   | -  | -  | -  | 30,700,000.00  |                        |
| 04/08/03          | (30,700,000.00)                                       | -   | -  | -  | -  | -  |                        |
| 04/30/03          | -   | -   | 1,390,773.20   | -  | -  | -  |                        |
| 05/31/03          | -   | -   | 416,000.00   | -  | -  | -  |                        |
| 06/30/03          | -   | -   | 876,000.00   | -  | -  | -  |                        |
| 07/31/03          | -   | -   | -  | -  | 937,791.94   | -  |                        |
| 07/31/03          | -   | -   | 710,000.00   | -  | -  | -  |                        |
| 08/01/03          | (937,791.94)  | -   | -  | -  | -  | -  |                        |
| 08/31/03          | -   | -   | 356,694.50   | -  | -  | -  |                        |
| 09/30/03          | -   | -   | 893,230.10   | -  | -  | -  |                        |
| 10/31/03          | -   | -   | 1,437,371.00   | -  | -  | -  |                        |
| 11/25/03          | -   | 138.87  | -  | -  | -  | -  |                        |
| 11/30/03          | -   | -   | 371,000.00   | -  | -  | -  |                        |
| 12/31/03          | -   | -   | 591,000.00   | -  | -  | -  |                        |
| <b>2003 total</b> | <b>(86,187,064.53)</b>                                | <b>138.87</b>                                       | <b>9,155,068.80</b>  | <b>-</b>                                 | <b>937,791.94</b>  | <b>63,699,272.89</b>   | <b>(12,394,792.03)</b> |
| 01/29/04          | -   | 1,140.47  | -  | -  | -  | -  |                        |
| 01/29/04          | -   | 6,237.00  | -  | -  | -  | -  |                        |
| 01/31/04          | -   | -   | 821,000.00   | -  | -  | -  |                        |
| 02/23/04          | 7,728,849.37  | -   | -  | -  | -  | -  |                        |
| 02/25/04          | -   | 8,395.46  | -  | -  | -  | -  |                        |
| 02/25/04          | -   | 456.00  | -  | -  | -  | -  |                        |
| 02/29/04          | -   | -   | 411,000.00   | -  | -  | -  |                        |
| 03/30/04          | -   | 684.19  | -  | -  | -  | -  |                        |
| 03/30/04          | -   | 508.26  | -  | -  | -  | -  |                        |
| 03/31/04          | -   | -   | 403,000.00   | -  | -  | -  |                        |
| 04/29/04          | -   | 773.67  | -  | -  | -  | -  |                        |
| 04/29/04          | -   | 4,556.01  | -  | -  | -  | -  |                        |
| 04/30/04          | -   | -   | 1,112,862.13   | -  | -  | -  |                        |
| 05/05/04          | -   | -   | -  | -  | -  | 20,000,000.00  |                        |
| 05/06/04          | (20,000,000.00)                                       | -   | -  | -  | -  | -  |                        |
| 05/27/04          | -   | 309.42  | -  | -  | -  | -  |                        |
| 05/27/04          | -   | 137.40  | -  | -  | -  | -  |                        |
| 05/31/04          | -   | -   | 966,000.00   | -  | -  | -  |                        |
| 06/29/04          | 4,652,395.92  | -   | -  | -  | -  | -  |                        |
| 06/29/04          | -   | 53.35   | -  | -  | -  | -  |                        |
| 06/29/04          | -   | 1,154.13  | -  | -  | -  | -  |                        |
| 06/30/04          | -   | -   | -  | -  | (125,000,000.00)   | -  |                        |

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(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b>      | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b>         |
|-------------------|---|---|--|--|--|--|----------------------|
| 06/30/04          | -   | -   | 845,000.00   | -  | -  | -  |                      |
| 07/02/04          | 62,500,000.00   | -   | -  | -  | -  | -  |                      |
| 07/02/04          | 62,500,000.00   | -   | -  | -  | -  | -  |                      |
| 07/21/04          | 38,417,185.00   | -   | -  | -  | -  | -  |                      |
| 07/27/04          | -   | 4,002.81  | -  | -  | -  | -  |                      |
| 07/27/04          | -   | 3,531.00  | -  | -  | -  | -  |                      |
| 07/31/04          | -   | -   | 814,000.00   | -  | -  | -  |                      |
| 08/30/04          | -   | 116.01  | -  | -  | -  | -  |                      |
| 08/30/04          | -   | 1,389.20  | -  | -  | -  | -  |                      |
| 08/31/04          | -   | -   | 1,118,339.08   | -  | -  | -  |                      |
| 09/29/04          | -   | 174.26  | -  | -  | -  | -  |                      |
| 09/29/04          | -   | 498.00  | -  | -  | -  | -  |                      |
| 09/30/04          | -   | -   | 986,351.00   | -  | -  | -  |                      |
| 10/29/04          | -   | 6,617.40  | -  | -  | -  | -  |                      |
| 10/29/04          | -   | 4,370.20  | -  | -  | -  | -  |                      |
| 10/31/04          | -   | -   | 737,500.00   | -  | -  | -  |                      |
| 11/24/04          | -   | (366.47)  | -  | -  | -  | -  |                      |
| 11/24/04          | -   | 2,376.05  | -  | -  | -  | -  |                      |
| 11/30/04          | -   | -   | 671,000.00   | -  | -  | -  |                      |
| 12/29/04          | -   | 1,274.40  | -  | -  | -  | -  |                      |
| 12/29/04          | -   | 506.00  | -  | -  | -  | -  |                      |
| 12/31/04          | -   | -   | 1,173,500.00   | -  | -  | -  |                      |
| <b>2004 total</b> | <b>155,798,430.29</b>   | <b>48,894.22</b>  | <b>10,059,552.21</b>   | <b>-</b>   | <b>(125,000,000.00)</b>  | <b>20,000,000.00</b>   | <b>60,906,876.72</b> |
| 01/28/05          | -   | 409.75  | -  | -  | -  | -  |                      |
| 01/28/05          | -   | 4,408.28  | -  | -  | -  | -  |                      |
| 01/31/05          | -   | -   | 1,241,000.00   | -  | -  | -  |                      |
| 02/25/05          | -   | 4,737.41  | -  | -  | -  | -  |                      |
| 02/25/05          | -   | 16,123.99   | -  | -  | -  | -  |                      |
| 02/28/05          | -   | -   | 3,796,500.00   | -  | -  | -  |                      |
| 03/29/05          | -   | 2,484.24  | -  | -  | -  | -  |                      |
| 03/29/05          | -   | 16,375.69   | -  | -  | -  | -  |                      |
| 03/31/05          | -   | -   | 821,000.00   | -  | -  | -  |                      |
| 04/04/05          | 25,000,000.00   | -   | -  | -  | -  | -  |                      |
| 04/06/05          | 35,000,000.00   | -   | -  | -  | -  | -  |                      |
| 04/18/05          | -   | -   | -  | -  | 2,500,000.00   | -  |                      |
| 04/28/05          | -   | 96.08   | -  | -  | -  | -  |                      |
| 04/28/05          | -   | 2,560.00  | -  | -  | -  | -  |                      |
| 04/29/05          | -   | -   | -  | -  | 50,000,000.00  | -  |                      |
| 04/30/05          | -   | -   | 658,000.00   | -  | -  | -  |                      |
| 05/17/05          | (50,000,000.00)   | -   | -  | -  | -  | -  |                      |
| 05/26/05          | -   | 551.20  | -  | -  | -  | -  |                      |

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(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b>      | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b>         |
|-------------------|---|---|--|--|--|--|----------------------|
| 05/26/05          | -   | 107.80  | -  | -  | -  | -  |                      |
| 05/31/05          | -   | -   | 946,500.00   | -  | -  | -  |                      |
| 06/29/05          | -   | 1,187.54  | -  | -  | -  | -  |                      |
| 06/29/05          | -   | 650.31  | -  | -  | -  | -  |                      |
| 06/30/05          | -   | -   | 842,000.00   | -  | -  | -  |                      |
| 07/05/05          | -   | -   | -  | -  | 200,000,000.00   | -  |                      |
| 07/27/05          | -   | 73.43   | -  | -  | -  | -  |                      |
| 07/27/05          | -   | 3,239.21  | -  | -  | -  | -  |                      |
| 07/31/05          | -   | -   | 526,000.00   | -  | -  | -  |                      |
| 08/10/05          | -   | -   | -  | -  | -  | 24,000,000.00  |                      |
| 08/10/05          | (24,000,000.00)   | -   | -  | -  | -  | -  |                      |
| 08/12/05          | (100,000,000.00)  | -   | -  | -  | -  | -  |                      |
| 08/31/05          | -   | 3,015.14  | -  | -  | -  | -  |                      |
| 08/31/05          | -   | 33.07   | -  | -  | -  | -  |                      |
| 08/31/05          | -   | -   | 991,000.00   | -  | -  | -  |                      |
| 09/16/05          | (100,000,000.00)  | -   | -  | -  | -  | -  |                      |
| 09/28/05          | -   | 322.65  | -  | -  | -  | -  |                      |
| 09/28/05          | -   | 193.58  | -  | -  | -  | -  |                      |
| 09/30/05          | -   | -   | 588,500.00   | -  | -  | -  |                      |
| 10/27/05          | -   | 2,465.15  | -  | -  | -  | -  |                      |
| 10/27/05          | -   | 4,124.40  | -  | -  | -  | -  |                      |
| 10/31/05          | -   | -   | 841,500.00   | -  | -  | -  |                      |
| 11/29/05          | -   | 136.14  | -  | -  | -  | -  |                      |
| 11/29/05          | -   | 19.50   | -  | -  | -  | -  |                      |
| 11/30/05          | -   | -   | 731,000.00   | -  | -  | -  |                      |
| 12/28/05          | -   | 811.98  | -  | -  | -  | -  |                      |
| 12/28/05          | -   | 1,583.41  | -  | -  | -  | -  |                      |
| 12/31/05          | -   | -   | 852,087.50   | -  | -  | -  |                      |
| <b>2005 total</b> | <b>(214,000,000.00)</b>   | <b>65,709.95</b>  | <b>12,835,087.50</b>   | <b>-</b>   | <b>252,500,000.00</b>  | <b>24,000,000.00</b>   | <b>75,400,797.45</b> |
| 01/31/06          | -   | 3,368.09  | -  | -  | -  | -  |                      |
| 01/31/06          | -   | 3,000.00  | -  | -  | -  | -  |                      |
| 01/31/06          | -   | -   | 691,300.00   | -  | -  | -  |                      |
| 02/27/06          | -   | 3,894.96  | -  | -  | -  | -  |                      |
| 02/27/06          | -   | 33.05   | -  | -  | -  | -  |                      |
| 02/28/06          | -   | -   | 626,000.00   | -  | -  | -  |                      |
| 03/09/06          | (2,500,000.00)  | -   | -  | -  | -  | -  |                      |
| 03/30/06          | -   | 3,738.23  | -  | -  | -  | -  |                      |
| 03/30/06          | -   | 60.32   | -  | -  | -  | -  |                      |
| 03/31/06          | -   | -   | 801,500.00   | -  | -  | -  |                      |
| 04/27/06          | -   | 2,124.36  | -  | -  | -  | -  |                      |
| 04/27/06          | -   | 3,024.40  | -  | -  | -  | -  |                      |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b>      | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b>         |
|-------------------|---|---|--|--|--|--|----------------------|
| 04/30/06          | -   | -   | 581,000.00   | -  | -  | -  |                      |
| 05/26/06          | -   | 1,125.03  | -  | -  | -  | -  |                      |
| 05/26/06          | -   | 84.12   | -  | -  | -  | -  |                      |
| 05/31/06          | -   | -   | 924,475.00   | -  | -  | -  |                      |
| 06/28/06          | -   | 2,371.79  | -  | -  | -  | -  |                      |
| 06/28/06          | -   | 87.38   | -  | -  | -  | -  |                      |
| 06/30/06          | 671,201.49  | -   | -  | -  | -  | -  |                      |
| 06/30/06          | -   | -   | 821,000.00   | -  | -  | -  |                      |
| 07/28/06          | -   | 1,171.30  | -  | -  | -  | -  |                      |
| 07/28/06          | -   | 3,000.00  | -  | -  | -  | -  |                      |
| 07/31/06          | 715,896.17  | -   | -  | -  | -  | -  |                      |
| 07/31/06          | -   | -   | 481,000.00   | -  | -  | -  |                      |
| 08/29/06          | -   | 7,530.13  | -  | -  | -  | -  |                      |
| 08/31/06          | 720,189.69  | -   | -  | -  | -  | -  |                      |
| 08/31/06          | -   | -   | 614,000.00   | -  | -  | -  |                      |
| 09/27/06          | -   | 1,430.02  | -  | -  | -  | -  |                      |
| 09/27/06          | -   | 604.71  | -  | -  | -  | -  |                      |
| 09/29/06          | 671,286.01  | -   | -  | -  | -  | -  |                      |
| 09/30/06          | -   | -   | 687,000.00   | -  | -  | -  |                      |
| 10/27/06          | -   | 2,738.96  | -  | -  | -  | -  |                      |
| 10/27/06          | -   | 3,000.00  | -  | -  | -  | -  |                      |
| 10/31/06          | 753,711.89  | -   | -  | -  | -  | -  |                      |
| 10/31/06          | -   | -   | 641,000.00   | -  | -  | -  |                      |
| 11/27/06          | -   | 661.37  | -  | -  | -  | -  |                      |
| 11/27/06          | -   | 292.01  | -  | -  | -  | -  |                      |
| 11/30/06          | 714,103.47  | -   | -  | -  | -  | -  |                      |
| 11/30/06          | -   | -   | 785,000.00   | -  | -  | -  |                      |
| 12/28/06          | -   | 2,621.23  | -  | -  | -  | -  |                      |
| 12/28/06          | -   | 47.80   | -  | -  | -  | -  |                      |
| 12/29/06          | 827,727.99  | -   | -  | -  | -  | -  |                      |
| 12/31/06          | -   | -   | 854,931.01   | -  | -  | -  |                      |
| <b>2006 total</b> | <b>2,574,116.71</b>   | <b>46,009.26</b>  | <b>8,508,206.01</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>11,128,331.98</b> |
| 01/29/07          | -   | 865.57  | -  | -  | -  | -  |                      |
| 01/29/07          | -   | 3,142.12  | -  | -  | -  | -  |                      |
| 01/31/07          | 1,215,982.69  | -   | -  | -  | -  | -  |                      |
| 01/31/07          | -   | -   | 1,100,000.00   | -  | -  | -  |                      |
| 02/21/07          | 13,459,720.37   | -   | -  | -  | -  | -  |                      |
| 02/23/07          | (105,000,000.00)  | -   | -  | -  | -  | -  |                      |
| 02/27/07          | -   | 1,247.95  | -  | -  | -  | -  |                      |
| 02/27/07          | -   | 172.41  | -  | -  | -  | -  |                      |
| 02/28/07          | 1,091,079.53  | -   | -  | -  | -  | -  |                      |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
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**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b> |
|--------------|---|---|--|--|--|--|--------------|
| 02/28/07     | -   | -   | 715,000.00   | -  | -  | -  | -            |
| 03/28/07     | -   | 4,459.33  | -  | -  | -  | -  | -            |
| 03/28/07     | -   | 834.50  | -  | -  | -  | -  | -            |
| 03/30/07     | 1,487,422.89  | -   | -  | -  | -  | -  | -            |
| 03/31/07     | -   | -   | 551,359.50   | -  | -  | -  | -            |
| 04/26/07     | 105,000,000.00  | -   | -  | -  | -  | -  | -            |
| 04/27/07     | -   | 978.30  | -  | -  | -  | -  | -            |
| 04/27/07     | -   | 3,806.13  | -  | -  | -  | -  | -            |
| 04/30/07     | 1,364,175.88  | -   | -  | -  | -  | -  | -            |
| 04/30/07     | -   | -   | 725,000.00   | -  | -  | -  | -            |
| 05/30/07     | -   | 13,219.22   | -  | -  | -  | -  | -            |
| 05/30/07     | -   | 733.65  | -  | -  | -  | -  | -            |
| 05/31/07     | 784,052.87  | -   | -  | -  | -  | -  | -            |
| 05/31/07     | -   | -   | 255,000.00   | -  | -  | -  | -            |
| 06/15/07     | (20,000,000.00)   | -   | -  | -  | -  | -  | -            |
| 06/27/07     | -   | 687.31  | -  | -  | -  | -  | -            |
| 06/27/07     | -   | 1,232.99  | -  | -  | -  | -  | -            |
| 06/29/07     | 848,304.02  | -   | -  | -  | -  | -  | -            |
| 06/30/07     | -   | -   | 716,000.00   | -  | -  | -  | -            |
| 07/03/07     | 3,000,000.00  | -   | -  | -  | -  | -  | -            |
| 07/05/07     | -   | -   | -  | -  | 17,000,000.00  | -  | -            |
| 07/27/07     | -   | 20,458.23   | -  | -  | -  | -  | -            |
| 07/27/07     | -   | 3,791.59  | -  | -  | -  | -  | -            |
| 07/31/07     | 846,678.18  | -   | -  | -  | -  | -  | -            |
| 07/31/07     | -   | -   | 1,049,000.00   | -  | -  | -  | -            |
| 08/29/07     | -   | 15,332.61   | -  | -  | -  | -  | -            |
| 08/29/07     | -   | 1,174.31  | -  | -  | -  | -  | -            |
| 08/31/07     | 714,022.76  | -   | -  | -  | -  | -  | -            |
| 08/31/07     | -   | -   | 606,658.63   | -  | -  | -  | -            |
| 09/25/07     | -   | 11,132.46   | -  | -  | -  | -  | -            |
| 09/25/07     | -   | 2,435.64  | -  | -  | -  | -  | -            |
| 09/28/07     | 524,270.55  | -   | -  | -  | -  | -  | -            |
| 09/30/07     | -   | -   | 586,785.00   | -  | -  | -  | -            |
| 10/29/07     | -   | 3,259.13  | -  | -  | -  | -  | -            |
| 10/29/07     | -   | 3,835.68  | -  | -  | -  | -  | -            |
| 10/31/07     | 487,821.54  | -   | -  | -  | -  | -  | -            |
| 10/31/07     | -   | -   | 916,000.00   | -  | -  | -  | -            |
| 11/28/07     | -   | 3,335.56  | -  | -  | -  | -  | -            |
| 11/28/07     | -   | 1,436.50  | -  | -  | -  | -  | -            |
| 11/30/07     | 209,394.60  | -   | -  | -  | -  | -  | -            |
| 11/30/07     | -   | -   | 776,000.00   | -  | -  | -  | -            |
| 12/28/07     | -   | 7,377.97  | -  | -  | -  | -  | -            |
| 12/28/07     | -   | 1,272.91  | -  | -  | -  | -  | -            |

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(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b>  |
|--------------|---|---|--|--|--|--|---------------|
| 12/31/07     | 182,930.98  | -   | -  | -  | -  | -  |               |
| 12/31/07     | -   | -   | 401,000.00   | -  | -  | -  |               |
| 2007 total   | 6,215,856.86  | 106,222.07  | 8,397,803.13   | -  | 17,000,000.00  | -  | 31,719,882.06 |
| 01/07/08     | -   | -   | -  | -  | 225,000.00   | -  |               |
| 01/07/08     | -   | -   | -  | -  | 330,000.00   | -  |               |
| 01/07/08     | -   | -   | -  | -  | 475,000.00   | -  |               |
| 01/08/08     | -   | -   | -  | -  | 32,000.00  | -  |               |
| 01/08/08     | -   | -   | -  | -  | 52,000.00  | -  |               |
| 01/08/08     | -   | -   | -  | -  | 568,000.00   | -  |               |
| 01/09/08     | -   | -   | -  | -  | 1,000,000.00   | -  |               |
| 01/09/08     | -   | -   | -  | -  | 600,000.00   | -  |               |
| 01/16/08     | -   | -   | -  | -  | 3,700,000.00   | -  |               |
| 01/16/08     | -   | -   | -  | -  | 150,000.00   | -  |               |
| 01/16/08     | -   | -   | -  | -  | 230,000.00   | -  |               |
| 01/16/08     | -   | -   | -  | -  | 2,500.00   | -  |               |
| 01/17/08     | -   | -   | -  | -  | 440,000.00   | -  |               |
| 01/17/08     | -   | -   | -  | -  | 68,000.00  | -  |               |
| 01/17/08     | -   | -   | -  | -  | 8,000.00   | -  |               |
| 01/17/08     | -   | -   | -  | -  | 4,900,000.00   | -  |               |
| 01/17/08     | -   | -   | -  | -  | 265,000.00   | -  |               |
| 01/18/08     | -   | -   | -  | -  | 1,000,000.00   | -  |               |
| 01/18/08     | -   | -   | -  | -  | 2,700,000.00   | -  |               |
| 01/18/08     | -   | -   | -  | -  | 325,000.00   | -  |               |
| 01/18/08     | -   | -   | -  | -  | 15,000,000.00  | -  |               |
| 01/18/08     | -   | -   | -  | -  | 825,000.00   | -  |               |
| 01/18/08     | -   | -   | -  | -  | 1,350,000.00   | -  |               |
| 01/18/08     | -   | -   | -  | -  | 31,000.00  | -  |               |
| 01/18/08     | -   | -   | -  | -  | 206,000.00   | -  |               |
| 01/23/08     | (34,482,500.00)   | -   | -  | -  | -  | -  |               |
| 01/30/08     | -   | 3,142.73  | -  | -  | -  | -  |               |
| 01/31/08     | -   | 3,946.37  | -  | -  | -  | -  |               |
| 01/31/08     | 110,465.45  | -   | -  | -  | -  | -  |               |
| 01/31/08     | -   | -   | 1,516,000.00   | -  | -  | -  |               |
| 02/27/08     | -   | 3,222.80  | -  | -  | -  | -  |               |
| 02/27/08     | -   | 1,183.04  | -  | -  | -  | -  |               |
| 02/29/08     | 252,296.19  | -   | -  | -  | -  | -  |               |
| 02/29/08     | -   | -   | 566,000.00   | -  | -  | -  |               |
| 03/20/08     | -   | 1,629.98  | -  | -  | -  | -  |               |
| 03/20/08     | -   | 826.24  | -  | -  | -  | -  |               |
| 03/31/08     | 242,263.43  | -   | -  | -  | -  | -  |               |
| 03/31/08     | -   | -   | 821,000.00   | -  | -  | -  |               |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
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(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct Payments to (Receipts from) WGTC</b> | <b>WGTI's Payments of Employee Advances to WGTC</b> | <b>WGTI's Payments of Employee Advances to/for Greenwood and Walsh</b> | <b>WGTI's Payments on behalf of WGTC</b> | <b>WGTI'S Payments to (Receipts from) WGTC's Investors</b> | <b>WGTC'S Receipts from (Payments to/for) WGTI's Investors</b> | <b>Total</b> |
|--------------|---|---|--|--|--|--|--------------|
| 04/29/08     | -   | 45,807.45   | -  | -  | -  | -  | -            |
| 04/29/08     | -   | 4,866.64  | -  | -  | -  | -  | -            |
| 04/30/08     | 246,362.35  | -   | -  | -  | -  | -  | -            |
| 04/30/08     | -   | -   | 630,900.00   | -  | -  | -  | -            |
| 05/28/08     | -   | 24,521.93   | -  | -  | -  | -  | -            |
| 05/28/08     | -   | 908.30  | -  | -  | -  | -  | -            |
| 05/30/08     | 161,282.52  | -   | -  | -  | -  | -  | -            |
| 05/31/08     | -   | -   | 766,000.00   | -  | -  | -  | -            |
| 06/02/08     | (61,000,000.00)                                       | -   | -  | -  | -  | -  | -            |
| 06/24/08     | -   | 4,993.56  | -  | -  | -  | -  | -            |
| 06/24/08     | -   | 856.04  | -  | -  | -  | -  | -            |
| 06/30/08     | 24,475.85   | -   | -  | -  | -  | -  | -            |
| 06/30/08     | 32,000,000.00   | -   | -  | -  | -  | -  | -            |
| 06/30/08     | -   | -   | 541,000.00   | -  | -  | -  | -            |
| 07/02/08     | 29,000,000.00   | -   | -  | -  | -  | -  | -            |
| 07/03/08     | -   | -   | -  | -  | (76,500,000.00)  | -  | -            |
| 07/29/08     | -   | 7,656.52  | -  | -  | -  | -  | -            |
| 07/29/08     | -   | 4,133.02  | -  | -  | -  | -  | -            |
| 07/31/08     | 107,496.41  | -   | -  | -  | -  | -  | -            |
| 07/31/08     | -   | -   | 826,000.00   | -  | -  | -  | -            |
| 08/04/08     | 76,500,000.00   | -   | -  | -  | -  | -  | -            |
| 08/28/08     | -   | (153,677.03)  | -  | -  | -  | -  | -            |
| 08/28/08     | -   | 1,055.63  | -  | -  | -  | -  | -            |
| 08/29/08     | 60,217.21   | -   | -  | -  | -  | -  | -            |
| 08/31/08     | -   | -   | 1,340,000.00   | -  | -  | -  | -            |
| 09/16/08     | -   | -   | -  | -  | -  | (500,000.00)   | -            |
| 09/16/08     | -   | -   | -  | -  | -  | (6,000,000.00)   | -            |
| 09/16/08     | -   | -   | -  | -  | -  | (1,750,000.00)   | -            |
| 09/16/08     | -   | -   | -  | -  | -  | (1,000,000.00)   | -            |
| 09/18/08     | -   | -   | -  | -  | -  | (11,500,000.00)  | -            |
| 09/18/08     | -   | -   | -  | -  | -  | (750,000.00)   | -            |
| 09/18/08     | -   | -   | -  | -  | -  | (2,000,000.00)   | -            |
| 09/18/08     | -   | -   | -  | -  | -  | (2,225,000.00)   | -            |
| 09/18/08     | -   | -   | -  | -  | -  | (4,000,000.00)   | -            |
| 09/26/08     | -   | 244.15  | -  | -  | -  | -  | -            |
| 09/26/08     | -   | 860.79  | -  | -  | -  | -  | -            |
| 09/30/08     | 43,611.92   | -   | -  | -  | -  | -  | -            |
| 09/30/08     | -   | -   | -  | -  | -  | (5,250,000.00)   | -            |
| 09/30/08     | -   | -   | -  | -  | -  | (4,500,000.00)   | -            |
| 09/30/08     | -   | -   | -  | -  | -  | (3,000,000.00)   | -            |
| 09/30/08     | -   | -   | -  | -  | -  | (250,000.00)   | -            |
| 09/30/08     | -   | -   | -  | -  | -  | (15,250,000.00)  | -            |
| 09/30/08     | -   | -   | 55,000.00  | -  | -  | -  | -            |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b> |
|--------------|---|---|--|--|--|--|--------------|
| 10/08/08     | -   | -   | -  | -  | -  | (4,000,000.00)   |              |
| 10/08/08     | -   | -   | -  | -  | -  | (7,000,000.00)   |              |
| 10/08/08     | -   | -   | -  | -  | -  | (7,000,000.00)   |              |
| 10/08/08     | -   | -   | -  | -  | -  | (11,500,000.00)  |              |
| 10/08/08     | -   | -   | -  | -  | -  | (34,000,000.00)  |              |
| 10/09/08     | -   | -   | -  | -  | -  | (8,500,000.00)   |              |
| 10/09/08     | -   | -   | -  | -  | -  | (3,250,000.00)   |              |
| 10/09/08     | -   | -   | -  | -  | -  | (1,750,000.00)   |              |
| 10/10/08     | -   | -   | -  | -  | -  | (2,500,000.00)   |              |
| 10/10/08     | -   | -   | -  | -  | -  | (4,500,000.00)   |              |
| 10/10/08     | -   | -   | -  | -  | -  | (8,000,000.00)   |              |
| 10/10/08     | -   | -   | -  | -  | -  | (4,500,000.00)   |              |
| 10/10/08     | -   | -   | -  | -  | -  | (23,500,000.00)  |              |
| 10/15/08     | -   | -   | -  | -  | -  | 31,000,000.00  |              |
| 10/16/08     | -   | -   | -  | -  | -  | (1,000,000.00)   |              |
| 10/16/08     | -   | -   | -  | -  | -  | (500,000.00)   |              |
| 10/16/08     | -   | -   | -  | -  | -  | (34,250,000.00)  |              |
| 10/17/08     | 6,800,000.00  | -   | -  | -  | -  | -  |              |
| 10/20/08     | -   | -   | -  | -  | (40,000,000.00)  | -  |              |
| 10/21/08     | 40,000,000.00   | -   | -  | -  | -  | -  |              |
| 10/23/08     | -   | -   | -  | -  | -  | (3,750,000.00)   |              |
| 10/23/08     | -   | -   | -  | -  | -  | (1,250,000.00)   |              |
| 10/23/08     | -   | -   | -  | -  | -  | (750,000.00)   |              |
| 10/27/08     | -   | -   | -  | -  | -  | (12,250,000.00)  |              |
| 10/27/08     | -   | -   | -  | -  | -  | (1,250,000.00)   |              |
| 10/27/08     | -   | -   | -  | -  | -  | (2,500,000.00)   |              |
| 10/27/08     | -   | -   | -  | -  | -  | (2,500,000.00)   |              |
| 10/27/08     | -   | -   | -  | -  | -  | (4,250,000.00)   |              |
| 10/28/08     | -   | -   | -  | -  | -  | (1,250,000.00)   |              |
| 10/28/08     | -   | -   | -  | -  | -  | (2,000,000.00)   |              |
| 10/28/08     | -   | -   | -  | -  | -  | (2,000,000.00)   |              |
| 10/28/08     | -   | -   | -  | -  | -  | (3,750,000.00)   |              |
| 10/28/08     | -   | -   | -  | -  | -  | (11,000,000.00)  |              |
| 10/29/08     | -   | (23,120.30)   | -  | -  | -  | -  |              |
| 10/29/08     | -   | 3,986.00  | -  | -  | -  | -  |              |
| 10/31/08     | -   | -   | -  | -  | -  | 7,750,000.00   |              |
| 10/31/08     | -   | -   | -  | -  | -  | 13,750,000.00  |              |
| 10/31/08     | -   | -   | -  | -  | -  | 4,250,000.00   |              |
| 10/31/08     | 5,010.86  | -   | -  | -  | -  | -  |              |
| 10/31/08     | -   | -   | 525,000.00   | -  | -  | -  |              |
| 11/03/08     | -   | -   | -  | -  | -  | (1,500,000.00)   |              |
| 11/03/08     | -   | -   | -  | -  | (40,000,000.00)  | -  |              |
| 11/04/08     | 40,000,000.00   | -   | -  | -  | -  | -  |              |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b> | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b> |
|--------------|---|---|--|--|--|--|--------------|
| 11/04/08     | -   | -   | -  | -  | -  | 40,500,000.00  |              |
| 11/05/08     | -   | -   | -  | -  | -  | 8,000,000.00   |              |
| 11/06/08     | -   | -   | -  | -  | -  | (1,000,000.00)   |              |
| 11/06/08     | -   | -   | -  | -  | -  | (250,000.00)   |              |
| 11/06/08     | -   | -   | -  | -  | -  | (250,000.00)   |              |
| 11/06/08     | -   | -   | -  | -  | -  | (250,000.00)   |              |
| 11/07/08     | -   | -   | -  | -  | -  | (2,000,000.00)   |              |
| 11/07/08     | -   | -   | -  | -  | -  | (3,000,000.00)   |              |
| 11/07/08     | -   | -   | -  | -  | -  | (18,500,000.00)  |              |
| 11/07/08     | -   | -   | -  | -  | -  | (3,500,000.00)   |              |
| 11/07/08     | -   | -   | -  | -  | -  | (6,250,000.00)   |              |
| 11/12/08     | -   | -   | -  | -  | -  | (4,000,000.00)   |              |
| 11/12/08     | -   | -   | -  | -  | -  | (1,500,000.00)   |              |
| 11/12/08     | -   | -   | -  | -  | -  | (750,000.00)   |              |
| 11/12/08     | -   | -   | -  | -  | -  | (500,000.00)   |              |
| 11/12/08     | -   | -   | -  | -  | -  | (1,000,000.00)   |              |
| 11/13/08     | -   | -   | -  | -  | -  | (4,750,000.00)   |              |
| 11/13/08     | -   | -   | -  | -  | -  | (13,500,000.00)  |              |
| 11/13/08     | -   | -   | -  | -  | -  | (2,750,000.00)   |              |
| 11/13/08     | -   | -   | -  | -  | -  | (2,750,000.00)   |              |
| 11/13/08     | -   | -   | -  | -  | -  | (1,500,000.00)   |              |
| 11/18/08     | -   | -   | -  | -  | -  | (1,000,000.00)   |              |
| 11/18/08     | -   | -   | -  | -  | -  | (100,000.00)   |              |
| 11/18/08     | -   | -   | -  | -  | -  | (175,000.00)   |              |
| 11/18/08     | -   | -   | -  | -  | -  | (100,000.00)   |              |
| 11/20/08     | -   | -   | -  | -  | -  | (1,500,000.00)   |              |
| 11/20/08     | -   | -   | -  | -  | -  | (2,750,000.00)   |              |
| 11/20/08     | -   | -   | -  | -  | -  | (4,750,000.00)   |              |
| 11/20/08     | -   | -   | -  | -  | -  | (3,250,000.00)   |              |
| 11/21/08     | -   | -   | -  | -  | -  | (7,750,000.00)   |              |
| 11/21/08     | -   | -   | -  | -  | -  | (5,250,000.00)   |              |
| 11/21/08     | -   | -   | -  | -  | -  | (4,250,000.00)   |              |
| 11/21/08     | -   | -   | -  | -  | -  | (35,750,000.00)  |              |
| 11/21/08     | -   | -   | -  | -  | -  | (2,250,000.00)   |              |
| 11/28/08     | -   | -   | -  | -  | -  | 12,250,000.00  |              |
| 11/28/08     | -   | -   | -  | -  | -  | 3,750,000.00   |              |
| 11/28/08     | -   | -   | -  | -  | -  | 7,000,000.00   |              |
| 11/28/08     | 785.36  | -   | -  | -  | -  | -  |              |
| 11/28/08     | -   | (74,077.52)   | -  | -  | -  | -  |              |
| 11/28/08     | -   | 1,848.37  | -  | -  | -  | -  |              |
| 11/30/08     | -   | -   | -  | -  | -  | 44,250,000.00  |              |
| 11/30/08     | -   | -   | 225,000.00   | -  | -  | -  |              |
| 12/01/08     | -   | -   | -  | -  | -  | (4,000,000.00)   |              |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF WGTI'S CONTRIBUTIONS TO (WITHDRAWALS FROM) WG TRADING COMPANY, LP ("WGTC")  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>Dates</b>      | <b>WGTI'S Direct<br/>Payments to<br/>(Receipts from)<br/>WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee<br/>Advances<br/>to WGTC</b> | <b>WGTI's Pay-<br/>ments of<br/>Employee Ad-<br/>vances to/for<br/>Greenwood<br/>and Walsh</b> | <b>WGTI's<br/>Payments<br/>on behalf of<br/>WGTC</b> | <b>WGTI'S<br/>Payments to<br/>(Receipts from)<br/>WGTC's<br/>Investors</b> | <b>WGTC'S<br/>Receipts from<br/>(Payments to/for)<br/>WGTI's<br/>Investors</b> | <b>Total</b>             |
|-------------------|---|---|--|--|--|--|--------------------------|
| 12/02/08          | -   | -   | -  | -  | -  | (2,000,000.00)   |                          |
| 12/02/08          | -   | -   | -  | -  | -  | (2,500,000.00)   |                          |
| 12/02/08          | -   | -   | -  | -  | -  | (4,000,000.00)   |                          |
| 12/02/08          | -   | -   | -  | -  | -  | (12,750,000.00)  |                          |
| 12/02/08          | -   | -   | -  | -  | -  | (1,250,000.00)   |                          |
| 12/04/08          | (500,000.00)  | -   | -  | -  | -  | -  |                          |
| 12/18/08          | 4,000,000.00  | -   | -  | -  | -  | -  |                          |
| 12/19/08          | 20,000,000.00   | -   | -  | -  | -  | -  |                          |
| 12/22/08          | (250,000.00)  | -   | -  | -  | -  | -  |                          |
| 12/29/08          | -   | (41,573.60)   | -  | -  | -  | -  |                          |
| 12/29/08          | -   | 1,161.18  | -  | -  | -  | -  |                          |
| 12/30/08          | -   | (200,000.00)  | -  | -  | -  | -  |                          |
| 12/31/08          | 59.00   | -   | -  | -  | -  | -  |                          |
| 12/31/08          | -   | -   | 743,000.00   | -  | -  | -  |                          |
| <b>2008 total</b> | <b>153,321,826.55</b>   | <b>(375,597.71)</b>   | <b>8,554,900.00</b>  | <b>-</b>   | <b>(122,017,500.00)</b>  | <b>(254,600,000.00)</b>  | <b>(215,116,371.16)</b>  |
| 01/09/09          | 10,250,000.00   | -   | -  | -  | -  | -  |                          |
| 01/09/09          | -   | -   | 500,000.00   | -  | -  | -  |                          |
| 01/13/09          | 15,000,000.00   | -   | -  | -  | -  | -  |                          |
| 01/21/09          | -   | -   | -  | -  | -  | (500,000.00)   |                          |
| 01/21/09          | -   | -   | -  | -  | -  | (7,000,000.00)   |                          |
| 01/21/09          | -   | -   | -  | -  | -  | (1,250,000.00)   |                          |
| 01/21/09          | -   | -   | -  | -  | -  | (750,000.00)   |                          |
| 01/23/09          | 4,500,000.00  | -   | -  | -  | -  | -  |                          |
| 01/29/09          | -   | -   | 75,000.00  | -  | -  | -  |                          |
| 01/29/09          | (75,000.00)   | -   | -  | -  | -  | -  |                          |
| 02/03/09          | -   | -   | -  | -  | -  | (2,480,000.00)   |                          |
| 02/04/09          | 4,000,000.00  | -   | -  | -  | -  | -  |                          |
| 02/06/09          | -   | -   | -  | -  | -  | 21,250,000.00  |                          |
| 02/06/09          | -   | -   | 50,000.00  | -  | -  | -  |                          |
| 02/06/09          | -   | -   | 75,000.00  | -  | -  | -  |                          |
| <b>02/25/09</b>   | <b>33,675,000.00</b>  | <b>-</b>  | <b>700,000.00</b>  | <b>-</b>   | <b>-</b>   | <b>9,270,000.00</b>  | <b>43,645,000.00</b>     |
| <b>Total</b>      | <b>\$ 271,670,215.15</b>  | <b>\$(108,623.34)</b>   | <b>\$ 92,871,465.26</b>  | <b>\$ 58,850,086.83</b>                              | <b>\$ 28,094,480.17</b>  | <b>\$(213,637,186.89)</b>  | <b>\$ 237,740,437.18</b> |

**TAB 3**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**SUMMARY OF ADJUSTMENTS TO WGTC'S NET INCOME (LOSS)  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)**

**YEARS 1996 TO 2008 AND PERIOD FROM JANUARY 1, 2009 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| Periods | Net<br>Income<br>(Loss),<br>Unadjusted | Adjustments   |   |                                  |  |  |  |   |   |                      |                                      | Net<br>Income<br>(Loss),<br>Adjusted |
|---------|--|---|---|----------------------------------|--|--|--|---|---|----------------------|--------------------------------------|--------------------------------------|
|         |  | WGTC's Trans-<br>actions Relating<br>to Signal Apparel<br>Company, Inc. |   |                                  |  |  |  |   |   |                      |                                      |                                      |
|         |  | WGTC  | WG Trading<br>Investors, LP's<br>("WGTT's")<br>Payments<br>to/for SIA | WGTT's<br>Greenwood<br>and Walsh | Paid by<br>WGTT to/for<br>Greenwood<br>and Walsh | Paid by<br>WGTT<br>Against<br>Capital in<br>WGTC | Received<br>(Paid)<br>by WGTT<br>from (to)<br>WGTC | WGTT's<br>Interest<br>Income<br>Recorded<br>as WGTT's<br>Income | WGTT's<br>Interest<br>Income<br>Recorded<br>as WGTT's<br>Income | Total<br>Adjustments | Net<br>Income<br>(Loss),<br>Adjusted |                                      |
| 1996    | \$ (873,475.00)                        | \$ (61,037,676.00)  | \$ -  | \$ -                             | \$ (12,633,154.07)                               | \$ -   | \$ -   | \$ -  | \$ -  | \$ (73,670,830.07)   | \$ (74,544,305.07)                   |                                      |
| 1997    | 1,134,754.00                           | (20,629,388.00)   | -   | -                                | (5,330,071.24)                                   | -  | -  | -   | -   | (25,959,459.24)      | (24,824,705.24)                      |                                      |
| 1998    | 21,116,196.00                          | (11,864,086.95)   | -   | -                                | (8,550,053.30)                                   | -  | -  | -   | -   | (20,414,140.25)      | 702,055.75                           |                                      |
| 1999    | 16,991,724.00                          | (19,903,730.95)   | (12,498,506.45)   | (569,280.00)                     | (9,303,954.75)                                   | -  | -  | -   | -   | (42,275,472.15)      | (25,283,748.15)                      |                                      |
| 2000    | 63,924,910.00                          | 1,144,062.92  | (20,838,497.72)   | (7,541,833.32)                   | (38,788.01)                                      | -  | -  | -   | -   | (27,275,056.13)      | 36,649,853.87                        |                                      |
| 2001    | 92,963,306.00                          | -   | (31,161.55)   | (13,466,339.99)                  | (35,480.31)                                      | -  | -  | -   | -   | (13,532,981.85)      | 79,430,324.15                        |                                      |
| 2002    | 33,149,648.00                          | -   | (25,476,000.00)   | (13,083,394.30)                  | (49,423.74)                                      | -  | -  | -   | -   | (38,608,818.04)      | (5,459,170.04)                       |                                      |
| 2003    | 18,747,603.00                          | -   | -   | (9,155,068.80)                   | (21,458.80)                                      | (138.87)   | -  | -   | -   | (9,176,666.47)       | 9,570,936.53                         |                                      |
| 2004    | 22,969,623.00                          | -   | -   | (10,059,552.21)                  | -  | (48,894.22)                                      | -  | -   | -   | (10,108,446.43)      | 12,861,176.57                        |                                      |
| 2005    | 50,420,747.00                          | -   | -   | (12,835,087.50)                  | -  | (65,709.95)                                      | -  | -   | -   | (12,900,797.45)      | 37,519,949.55                        |                                      |
| 2006    | 73,425,571.00                          | -   | -   | (8,508,206.01)                   | -  | (46,009.26)                                      | -  | -   | -   | (13,628,331.98)      | 59,797,239.02                        |                                      |
| 2007    | 101,238,715.00                         | -   | -   | (8,397,803.13)                   | -  | (106,222.07)                                     | -  | -   | (5,074,116.71)  | (18,260,161.69)      | 82,978,553.31                        |                                      |
| 2008    | 85,122,925.00                          | -   | -   | (8,554,900.00)                   | -  | 375,597.71                                       | -  | -   | (1,254,326.55)  | (9,433,628.84)       | 75,689,296.16                        |                                      |
| 01/09   | 5,001,187.07                           | -   | -   | (575,000.00)                     | -  | -  | -  | -   | -   | (575,000.00)         | 4,426,187.07                         |                                      |
| 02/09   | (1,356,964.36)                         | -   | -   | (125,000.00)                     | -  | -  | -  | -   | -   | (125,000.00)         | (1,481,964.36)                       |                                      |
|         | <u>\$ 583,976,469.71</u>               | <u>\$ (112,290,818.98)</u>  | <u>\$ (58,844,165.72)</u>   | <u>\$ (92,871,465.26)</u>        | <u>\$ (35,962,384.22)</u>                        | <u>\$ 108,623.34</u>                             | <u>\$ (16,084,579.75)</u>                          | <u>\$ (315,944,790.59)</u>                                      | <u>\$ 268,031,679.12</u>  |                      |                                      |                                      |

**TAB 4**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**COMPUTATION OF WGTI'S EQUITY IN EARNINGS OF WG TRADING COMPANY, LP ("WGTC")  
USING MONTHLY RATES OF RETURN APPLIED TO OTHER WGTC'S INVESTORS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>WGTI's Investment in WGTC with Equity in Earnings of WGTC<br/>Computed Using the Same Monthly Rates of Return<br/>Applied to Other WGTC's Investors</b> |  |                               |  |   |                          |
|--|--|-------------------------------|--|---|--------------------------|
| <b>Periods</b>   | <b>Monthly<br/>Rates<br/>of Return</b> | <b>Beginning<br/>of Month</b> | <b>Net<br/>Contributions<br/>(Withdrawals)</b> | <b>Equity<br/>in Earnings<br/>of WGTC</b> | <b>End<br/>of Month</b>  |
| 12/31/95   |  |                               |  |   | <u>\$ 22,648,608.07</u>  |
| 01/31/06   | 1.03000%                               | \$ 22,648,608.07              | \$ 7,812,876.00                                | \$ 276,410.73                             | \$ 30,737,894.80         |
| 02/29/96   | 0.96000%                               | 30,737,894.80                 | 5,000,000.00                                   | 323,221.72                                | 36,061,116.52            |
| 03/31/96   | 1.17000%                               | 36,061,116.52                 | 3,500,000.00                                   | 453,618.29                                | 40,014,734.81            |
| 04/30/96   | 0.82000%                               | 40,014,734.81                 | (5,260,000.00)                                 | 287,946.29                                | 35,042,681.11            |
| 05/31/96   | 0.88000%                               | 35,042,681.11                 | (1,982,641.00)                                 | 289,135.68                                | 33,349,175.78            |
| 06/30/96   | 0.92000%                               | 33,349,175.78                 | 12,425,000.00                                  | 382,490.08                                | 46,156,665.87            |
| 07/31/96   | 1.14000%                               | 46,156,665.87                 | 6,856,936.00                                   | 564,713.45                                | 53,578,315.31            |
| 08/31/96   | 0.82000%                               | 53,578,315.31                 | 933,000.00                                     | 444,701.28                                | 54,956,016.60            |
| 09/30/96   | 0.86000%                               | 54,956,016.60                 | 20,045,135.00                                  | 508,818.37                                | 75,509,969.96            |
| 10/31/96   | 0.87000%                               | 75,509,969.96                 | 3,630,800.00                                   | 683,246.32                                | 79,824,016.29            |
| 11/30/96   | 0.83000%                               | 79,824,016.29                 | 500,000.00                                     | 665,721.00                                | 80,989,737.29            |
| 12/31/96   | 0.91000%                               | <u>80,989,737.29</u>          | <u>(5,169,693.32)</u>                          | <u>737,794.79</u>                         | <u>76,557,838.76</u>     |
| 1996 total   |  | <u>\$ 22,648,608.07</u>       | <u>\$ 48,291,412.68</u>                        | <u>\$ 5,617,818.01</u>                    | <u>\$ 76,557,838.76</u>  |
| 01/31/97   | 0.81000%                               | \$ 76,557,838.76              | \$ 33,350,000.00                               | \$ 820,632.69                             | \$ 110,728,471.44        |
| 02/28/97   | 0.88000%                               | 110,728,471.44                | 4,349,977.00                                   | 1,005,854.67                              | 116,084,303.11           |
| 03/31/97   | 0.77000%                               | 116,084,303.11                | -  | 893,849.13                                | 116,978,152.25           |
| 04/30/97   | 0.83000%                               | 116,978,152.25                | 2,842,750.13                                   | 988,221.54                                | 120,809,123.91           |
| 05/31/97   | 0.92000%                               | 120,809,123.91                | (9,175,000.00)                                 | 1,028,042.97                              | 112,662,166.88           |
| 06/30/97   | 1.09000%                               | 112,662,166.88                | (11,525,000.00)                                | 1,108,553.62                              | 102,245,720.50           |
| 07/31/97   | 0.88000%                               | 102,245,720.50                | 29,321,000.00                                  | 1,132,817.00                              | 132,699,537.50           |
| 08/31/97   | 1.01000%                               | 132,699,537.50                | (681,050.00)                                   | 1,327,980.05                              | 133,346,467.55           |
| 09/30/97   | 0.91220%                               | 133,346,467.55                | 98,251,762.00                                  | 1,593,595.11                              | 233,191,824.66           |
| 10/31/97   | 0.84009%                               | 233,191,824.66                | 1,035,241.33                                   | 1,966,034.88                              | 236,193,100.86           |
| 11/30/97   | 0.89110%                               | 236,193,100.86                | 1,699,982.33                                   | 2,116,597.92                              | 240,009,681.12           |
| 12/31/97   | 0.93000%                               | <u>240,009,681.12</u>         | <u>601,282.00</u>                              | <u>2,237,140.80</u>                       | <u>242,848,103.92</u>    |
| 1997 total   |  | <u>\$ 76,557,838.76</u>       | <u>\$ 150,070,944.79</u>                       | <u>\$ 16,219,320.37</u>                   | <u>\$ 242,848,103.92</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**COMPUTATION OF WGTI'S EQUITY IN EARNINGS OF WG TRADING COMPANY, LP ("WGTC")  
USING MONTHLY RATES OF RETURN APPLIED TO OTHER WGTC'S INVESTORS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>WGTI's Investment in WGTC with Equity in Earnings of WGTC<br/>Computed Using the Same Monthly Rates of Return<br/>Applied to Other WGTC's Investors</b> |  |                               |  |   |                         |
|--|--|-------------------------------|--|---|-------------------------|
| <b>Periods</b>   | <b>Monthly<br/>Rates<br/>of Return</b> | <b>Beginning<br/>of Month</b> | <b>Net<br/>Contributions<br/>(Withdrawals)</b> | <b>Equity<br/>in Earnings<br/>of WGTC</b> | <b>End<br/>of Month</b> |
| 01/31/98   | 0.76000%                               | \$242,848,103.92              | \$ 9,299,965.33                                | \$ 1,900,365.39                           | \$254,048,434.63        |
| 02/28/98   | 0.81000%                               | 254,048,434.63                | 8,956,213.53                                   | 2,101,837.70                              | 265,106,485.86          |
| 03/31/98   | 0.84000%                               | 265,106,485.86                | (1,865,595.00)                                 | 2,197,304.19                              | 265,438,195.06          |
| 04/30/98   | 0.77400%                               | 265,438,195.06                | 10,659,142.81                                  | 2,128,341.62                              | 278,225,679.49          |
| 05/31/98   | 0.83400%                               | 278,225,679.49                | 4,383,985.50                                   | 2,349,888.00                              | 284,959,552.99          |
| 06/30/98   | 0.91000%                               | 284,959,552.99                | 7,162,359.11                                   | 2,649,311.64                              | 294,771,223.74          |
| 07/31/98   | 0.71000%                               | 294,771,223.74                | 7,088,024.50                                   | 2,134,834.54                              | 303,994,082.78          |
| 08/31/98   | 0.76600%                               | 303,994,082.78                | 32,060,621.45                                  | 2,529,997.20                              | 338,584,701.43          |
| 09/30/98   | 0.74300%                               | 338,584,701.43                | 45,503,121.64                                  | 2,819,963.71                              | 386,907,786.78          |
| 10/31/98   | 0.72310%                               | 386,907,786.78                | (10,200,000.00)                                | 2,794,371.29                              | 379,502,158.07          |
| 11/30/98   | 0.75300%                               | 379,502,158.07                | -  | 2,857,651.25                              | 382,359,809.32          |
| 12/31/98   | 0.81200%                               | <u>382,359,809.32</u>         | <u>337,000.00</u>                              | <u>3,105,183.37</u>                       | <u>385,801,992.69</u>   |
| 1998 total   |  | <u>\$242,848,103.92</u>       | <u>\$ 113,384,838.87</u>                       | <u>\$ 29,569,049.90</u>                   | <u>\$385,801,992.69</u> |
| 01/31/99   | 0.82000%                               | \$385,801,992.69              | \$ 29,946,080.84                               | \$ 3,295,335.45                           | \$419,043,408.98        |
| 02/28/99   | 0.80100%                               | 419,043,408.98                | 53,914,359.35                                  | 3,729,916.13                              | 476,687,684.46          |
| 03/31/99   | 0.79100%                               | 476,687,684.46                | 2,218,040.26                                   | 3,774,436.00                              | 482,680,160.72          |
| 04/30/99   | 0.73900%                               | 482,680,160.72                | 27,295,852.00                                  | 3,727,855.92                              | 513,703,868.64          |
| 05/31/99   | 0.78300%                               | 513,703,868.64                | (86,027.74)                                    | 4,021,825.39                              | 517,639,666.29          |
| 06/30/99   | 0.72200%                               | 517,639,666.29                | (39,240,000.00)                                | 3,760,481.64                              | 482,160,147.94          |
| 07/31/99   | 0.73900%                               | 482,160,147.94                | (27,323,396.12)                                | 3,365,793.73                              | 458,202,545.55          |
| 08/31/99   | 0.73400%                               | 458,202,545.55                | 22,306,445.00                                  | 3,500,296.84                              | 484,009,287.39          |
| 09/30/99   | 0.75100%                               | 484,009,287.39                | 3,309,910.00                                   | 3,645,654.87                              | 490,964,852.26          |
| 10/31/99   | 0.71000%                               | 490,964,852.26                | (3,687,793.70)                                 | 3,464,711.95                              | 490,741,770.52          |
| 11/30/99   | 0.73300%                               | 490,741,770.52                | 27,243,542.92                                  | 3,754,526.23                              | 521,739,839.66          |
| 12/31/99   | 0.76300%                               | <u>521,739,839.66</u>         | <u>(3,860,970.15)</u>                          | <u>4,002,802.24</u>                       | <u>521,881,671.76</u>   |
| 1999 total   |  | <u>\$385,801,992.69</u>       | <u>\$ 92,036,042.66</u>                        | <u>\$ 44,043,636.41</u>                   | <u>\$521,881,671.76</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**COMPUTATION OF WGTI'S EQUITY IN EARNINGS OF WG TRADING COMPANY, LP ("WGTC")  
USING MONTHLY RATES OF RETURN APPLIED TO OTHER WGTC'S INVESTORS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

**WGTI's Investment in WGTC with Equity in Earnings of WGTC  
Computed Using the Same Monthly Rates of Return  
Applied to Other WGTC's Investors**

| <b>Periods</b> | <b>Monthly Rates of Return</b> | <b>Beginning of Month</b> | <b>Net Contributions (Withdrawals)</b> | <b>Equity in Earnings of WGTC</b> | <b>End of Month</b>     |
|----------------|--------------------------------|---------------------------|--|-----------------------------------|-------------------------|
| 01/31/00       | 0.71300%                       | \$521,881,671.76          | \$ 6,008,780.00                        | \$ 3,740,447.22                   | \$531,630,898.98        |
| 02/29/00       | 0.68400%                       | 531,630,898.98            | 264,047.08                             | 3,636,355.35                      | 535,531,301.41          |
| 03/31/00       | 0.71000%                       | 535,531,301.41            | 8,408,747.48                           | 3,823,678.11                      | 547,763,726.99          |
| 04/30/00       | 0.74000%                       | 547,763,726.99            | 13,842,637.94                          | 4,123,812.62                      | 565,730,177.56          |
| 05/31/00       | 0.76100%                       | 565,730,177.56            | (45,073,000.00)                        | 4,002,726.83                      | 524,659,904.38          |
| 06/30/00       | 0.75000%                       | 524,659,904.38            | (85,221,159.22)                        | 3,988,065.35                      | 443,426,810.52          |
| 07/31/00       | 0.74000%                       | 443,426,810.52            | 4,295,000.49                           | 3,521,401.20                      | 451,243,212.21          |
| 08/31/00       | 0.73000%                       | 451,243,212.21            | (97,817,540.04)                        | 3,126,138.38                      | 356,551,810.55          |
| 09/30/00       | 0.74000%                       | 356,551,810.55            | 23,170,757.00                          | 3,146,554.31                      | 382,869,121.85          |
| 10/31/00       | 0.71000%                       | 382,869,121.85            | 31,992,545.24                          | 3,093,309.35                      | 417,954,976.44          |
| 11/30/00       | 0.77000%                       | 417,954,976.44            | 6,850,463.25                           | 3,451,130.26                      | 428,256,569.96          |
| 12/31/00       | 0.81000%                       | <u>428,256,569.96</u>     | <u>9,803,034.59</u>                    | <u>3,701,634.17</u>               | <u>441,761,238.72</u>   |
| 2000 total     |                                | <u>\$521,881,671.76</u>   | <u>\$(123,475,686.19)</u>              | <u>\$ 43,355,253.15</u>           | <u>\$441,761,238.72</u> |
| 01/31/01       | 0.91000%                       | \$441,761,238.72          | \$ 649,086.56                          | \$ 4,212,260.27                   | \$446,622,585.55        |
| 02/28/01       | 0.78000%                       | 446,622,585.55            | 2,318,774.99                           | 3,581,150.11                      | 452,522,510.65          |
| 03/31/01       | 0.74000%                       | 452,522,510.65            | (2,088,800.00)                         | 3,343,892.39                      | 453,777,603.03          |
| 04/30/01       | 0.59000%                       | 453,777,603.03            | 7,334,519.23                           | 2,690,177.60                      | 463,802,299.86          |
| 05/31/01       | 0.58000%                       | 463,802,299.86            | 394,500.00                             | 3,043,666.24                      | 467,240,466.10          |
| 06/30/01       | 0.56000%                       | 467,240,466.10            | 977,439.99                             | 2,736,013.28                      | 470,953,919.37          |
| 07/31/01       | 0.42000%                       | 470,953,919.37            | 1,003,638.13                           | 2,150,514.91                      | 474,108,072.41          |
| 08/31/01       | 0.47000%                       | 474,108,072.41            | 487,500.00                             | 2,331,419.27                      | 476,926,991.68          |
| 09/30/01       | 0.58000%                       | 476,926,991.68            | (35,699,000.00)                        | 2,743,885.22                      | 443,971,876.90          |
| 10/31/01       | 0.39000%                       | 443,971,876.90            | (2,802,500.00)                         | 1,720,922.58                      | 442,890,299.48          |
| 11/30/01       | 0.28000%                       | 442,890,299.48            | 421,000.00                             | 1,240,092.84                      | 444,551,392.32          |
| 12/31/01       | 0.24000%                       | <u>444,551,392.32</u>     | <u>(1,635,181.69)</u>                  | <u>1,062,280.73</u>               | <u>443,978,491.36</u>   |
| 2001 total     |                                | <u>\$441,761,238.72</u>   | <u>\$(28,639,022.79)</u>               | <u>\$ 30,856,275.43</u>           | <u>\$443,978,491.36</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**COMPUTATION OF WGTI'S EQUITY IN EARNINGS OF WG TRADING COMPANY, LP ("WGTC")  
USING MONTHLY RATES OF RETURN APPLIED TO OTHER WGTC'S INVESTORS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

**WGTI's Investment in WGTC with Equity in Earnings of WGTC  
Computed Using the Same Monthly Rates of Return  
Applied to Other WGTC's Investors**

| <b>Periods</b> | <b>Monthly Rates of Return</b> | <b>Beginning of Month</b> | <b>Net Contributions (Withdrawals)</b> | <b>Equity in Earnings of WGTC</b> | <b>End of Month</b>     |
|----------------|--------------------------------|---------------------------|--|-----------------------------------|-------------------------|
| 01/31/02       | 0.28000%                       | \$443,978,491.36          | \$ (1,238,000.00)                      | \$ 1,233,818.76                   | \$443,974,310.11        |
| 02/28/02       | 0.24000%                       | 443,974,310.11            | 1,160,000.00                           | 1,065,538.34                      | 446,199,848.46          |
| 03/31/02       | 0.25000%                       | 446,199,848.46            | 1,466,163.80                           | 1,115,499.62                      | 448,781,511.88          |
| 04/30/02       | 0.27000%                       | 448,781,511.88            | (197,165.00)                           | 1,209,280.08                      | 449,793,626.96          |
| 05/31/02       | 0.25000%                       | 449,793,626.96            | (29,172,164.67)                        | 1,055,919.82                      | 421,677,382.11          |
| 06/30/02       | 0.30000%                       | 421,677,382.11            | (6,523,664.59)                         | 1,245,510.11                      | 416,399,227.63          |
| 07/31/02       | 0.22000%                       | 416,399,227.63            | (30,171,000.00)                        | 897,073.14                        | 387,125,300.77          |
| 08/31/02       | 0.18000%                       | 387,125,300.77            | 51,000.00                              | 695,736.83                        | 387,872,037.60          |
| 09/30/02       | 0.24000%                       | 387,872,037.60            | (21,221,664.40)                        | 919,021.39                        | 367,569,394.59          |
| 10/31/02       | 0.23000%                       | 367,569,394.59            | 50,551,000.00                          | 845,409.61                        | 418,965,804.20          |
| 11/30/02       | 0.25000%                       | 418,965,804.20            | 547,000.00                             | 1,047,414.51                      | 420,560,218.71          |
| 12/31/02       | 0.17000%                       | <u>420,560,218.71</u>     | <u>25,530,677.00</u>                   | <u>734,145.92</u>                 | <u>446,825,041.63</u>   |
| 2002 total     |                                | <u>\$443,978,491.36</u>   | <u>\$ (9,217,817.86)</u>               | <u>\$ 12,064,368.13</u>           | <u>\$446,825,041.63</u> |
| 01/31/03       | 0.17000%                       | \$446,825,041.63          | \$ 546,000.30                          | \$ 760,973.50                     | \$448,132,015.43        |
| 02/28/03       | 0.16000%                       | 448,132,015.43            | (19,179,000.00)                        | 689,582.65                        | 429,642,598.08          |
| 03/31/03       | 0.16000%                       | 429,642,598.08            | (804,000.00)                           | 679,154.61                        | 429,517,752.69          |
| 04/30/03       | 0.17000%                       | 429,517,752.69            | 1,390,773.20                           | 737,138.85                        | 431,645,664.74          |
| 05/31/03       | 0.17000%                       | 431,645,664.74            | 416,000.00                             | 733,797.63                        | 432,795,462.37          |
| 06/30/03       | 0.16000%                       | 432,795,462.37            | 876,000.00                             | 692,472.74                        | 434,363,935.11          |
| 07/31/03       | 0.16000%                       | 434,363,935.11            | 1,647,791.94                           | 694,982.30                        | 436,706,709.34          |
| 08/31/03       | 0.14000%                       | 436,706,709.34            | (581,097.44)                           | 610,118.84                        | 436,735,730.74          |
| 09/30/03       | 0.18000%                       | 436,735,730.74            | 893,230.10                             | 786,124.32                        | 438,415,085.15          |
| 10/31/03       | 0.16000%                       | 438,415,085.15            | 1,437,371.00                           | 701,464.14                        | 440,553,920.29          |
| 11/30/03       | 0.15000%                       | 440,553,920.29            | 371,138.87                             | 660,830.92                        | 441,585,890.08          |
| 12/31/03       | 0.18000%                       | <u>441,585,890.08</u>     | <u>591,000.00</u>                      | <u>794,854.60</u>                 | <u>442,971,744.68</u>   |
| 2003 total     |                                | <u>\$446,825,041.63</u>   | <u>\$ (12,394,792.03)</u>              | <u>\$ 8,541,495.08</u>            | <u>\$442,971,744.68</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**COMPUTATION OF WGTI'S EQUITY IN EARNINGS OF WG TRADING COMPANY, LP ("WGTC")  
USING MONTHLY RATES OF RETURN APPLIED TO OTHER WGTC'S INVESTORS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| <b>WGTI's Investment in WGTC with Equity in Earnings of WGTC<br/>Computed Using the Same Monthly Rates of Return<br/>Applied to Other WGTC's Investors</b> |  |                               |  |   |                         |
|--|--|-------------------------------|--|---|-------------------------|
| <b>Periods</b>   | <b>Monthly<br/>Rates<br/>of Return</b> | <b>Beginning<br/>of Month</b> | <b>Net<br/>Contributions<br/>(Withdrawals)</b> | <b>Equity<br/>in Earnings<br/>of WGTC</b> | <b>End<br/>of Month</b> |
| 01/31/04   | 0.17000%                               | \$442,971,744.68              | \$ 828,377.47                                  | \$ 753,052.78                             | \$444,553,174.92        |
| 02/29/04   | 0.16000%                               | 444,553,174.92                | 8,148,700.83                                   | 713,845.55                                | 453,415,721.30          |
| 03/31/04   | 0.17000%                               | 453,415,721.30                | 404,192.45                                     | 770,806.79                                | 454,590,720.54          |
| 04/30/04   | 0.15000%                               | 454,590,720.54                | 1,118,191.81                                   | 681,886.35                                | 456,390,798.70          |
| 05/31/04   | 0.14000%                               | 456,390,798.70                | 966,446.82                                     | 639,850.42                                | 457,997,095.94          |
| 06/30/04   | 0.16000%                               | 457,997,095.94                | (119,501,396.60)                               | 733,043.55                                | 339,228,742.89          |
| 07/31/04   | 0.18000%                               | 339,228,742.89                | 164,238,718.81                                 | 843,404.11                                | 504,310,865.81          |
| 08/31/04   | 0.20000%                               | 504,310,865.81                | 1,119,844.29                                   | 1,008,621.83                              | 506,439,331.93          |
| 09/30/04   | 0.20000%                               | 506,439,331.93                | 987,023.26                                     | 1,012,878.71                              | 508,439,233.90          |
| 10/31/04   | 0.20000%                               | 508,439,233.90                | 748,487.60                                     | 1,016,879.89                              | 510,204,601.38          |
| 11/30/04   | 0.20000%                               | 510,204,601.38                | 673,009.58                                     | 1,020,410.01                              | 511,898,020.97          |
| 12/31/04   | 0.30000%                               | <u>511,898,020.97</u>         | <u>1,175,280.40</u>                            | <u>1,535,694.41</u>                       | <u>514,608,995.78</u>   |
| 2004 total   | 0.30000%                               | <u>\$442,971,744.68</u>       | <u>\$ 60,906,876.72</u>                        | <u>\$ 10,730,374.38</u>                   | <u>\$514,608,995.78</u> |
| 01/31/05   | 0.28000%                               | \$514,608,995.78              | \$ 1,245,818.03                                | \$ 1,440,906.49                           | \$517,295,720.30        |
| 02/28/05   | 0.26000%                               | 517,295,720.30                | 3,817,361.40                                   | 1,344,974.68                              | 522,458,056.39          |
| 03/31/05   | 0.35000%                               | 522,458,056.39                | 839,859.93                                     | 1,828,607.46                              | 525,126,523.77          |
| 04/30/05   | 0.32000%                               | 525,126,523.77                | 113,160,656.08                                 | 1,847,872.11                              | 640,135,051.96          |
| 05/31/05   | 0.30000%                               | 640,135,051.96                | (49,052,841.00)                                | 1,852,663.54                              | 592,934,874.50          |
| 06/30/05   | 0.37000%                               | 592,934,874.50                | 843,837.85                                     | 2,193,859.26                              | 595,972,571.61          |
| 07/31/05   | 0.30000%                               | 595,972,571.61                | 200,529,312.64                                 | 2,291,144.80                              | 798,793,029.06          |
| 08/31/05   | 0.40000%                               | 798,793,029.06                | (99,005,951.79)                                | 2,950,010.83                              | 702,737,088.09          |
| 09/30/05   | 0.29000%                               | 702,737,088.09                | (99,410,983.77)                                | 1,902,604.32                              | 605,228,708.64          |
| 10/31/05   | 0.36000%                               | 605,228,708.64                | 848,089.55                                     | 2,178,826.41                              | 608,255,624.61          |
| 11/30/05   | 0.39000%                               | 608,255,624.61                | 731,155.64                                     | 2,372,196.96                              | 611,358,977.20          |
| 12/31/05   | 0.45000%                               | <u>611,358,977.20</u>         | <u>854,482.89</u>                              | <u>2,751,116.44</u>                       | <u>614,964,576.53</u>   |
| 2005 total   |  | <u>\$514,608,995.78</u>       | <u>\$ 75,400,797.45</u>                        | <u>\$ 24,954,783.31</u>                   | <u>\$614,964,576.53</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**COMPUTATION OF WGTI'S EQUITY IN EARNINGS OF WG TRADING COMPANY, LP ("WGTC")  
USING MONTHLY RATES OF RETURN APPLIED TO OTHER WGTC'S INVESTORS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

**WGTI's Investment in WGTC with Equity in Earnings of WGTC  
Computed Using the Same Monthly Rates of Return  
Applied to Other WGTC's Investors**

| <b>Periods</b> | <b>Monthly Rates of Return</b> | <b>Beginning of Month</b> | <b>Net Contributions (Withdrawals)</b> | <b>Equity in Earnings of WGTC</b> | <b>End of Month</b>      |
|----------------|--------------------------------|---------------------------|--|-----------------------------------|--------------------------|
| 01/31/06       | 0.39000%                       | \$ 614,964,576.53         | \$ 697,668.09                          | \$ 2,398,361.85                   | \$ 618,060,606.47        |
| 02/28/06       | 0.41000%                       | 618,060,606.47            | 629,928.01                             | 2,534,049.06                      | 621,224,583.54           |
| 03/31/06       | 0.47000%                       | 621,224,583.54            | (1,694,701.45)                         | 2,911,417.41                      | 622,441,299.50           |
| 04/30/06       | 0.41000%                       | 622,441,299.50            | 586,148.76                             | 2,552,011.44                      | 625,579,459.70           |
| 05/31/06       | 0.54000%                       | 625,579,459.70            | 925,684.15                             | 3,378,130.14                      | 629,883,273.99           |
| 06/30/06       | 0.46000%                       | 629,883,273.99            | 1,494,660.66                           | 2,897,463.81                      | 634,275,398.46           |
| 07/31/06       | 0.49000%                       | 634,275,398.46            | 1,201,067.47                           | 3,107,951.43                      | 638,584,417.36           |
| 08/31/06       | 0.59000%                       | 638,584,417.36            | 1,341,719.82                           | 3,767,650.93                      | 643,693,788.11           |
| 09/30/06       | 0.47000%                       | 643,693,788.11            | 1,360,320.74                           | 3,025,466.93                      | 648,079,575.78           |
| 10/31/06       | 0.48000%                       | 648,079,575.78            | 1,400,450.85                           | 3,110,785.52                      | 652,590,812.15           |
| 11/30/06       | 0.55000%                       | 652,590,812.15            | 1,500,056.85                           | 3,589,249.99                      | 657,680,118.99           |
| 12/31/06       | 0.52000%                       | <u>657,680,118.99</u>     | <u>1,685,328.03</u>                    | <u>3,420,215.65</u>               | <u>662,785,662.67</u>    |
| 2006 total     |                                | <u>\$ 614,964,576.53</u>  | <u>\$ 11,128,331.98</u>                | <u>\$ 36,692,754.16</u>           | <u>\$ 662,785,662.67</u> |
| 01/31/07       | 0.57000%                       | \$ 662,785,662.67         | \$ 2,319,990.38                        | \$ 3,777,879.75                   | \$ 668,883,532.80        |
| 02/28/07       | 0.50000%                       | 668,883,532.80            | (89,732,779.74)                        | 3,267,492.57                      | 582,418,245.63           |
| 03/31/07       | 0.49000%                       | 582,418,245.63            | 2,044,076.22                           | 2,854,087.02                      | 587,316,408.87           |
| 04/30/07       | 0.46000%                       | 587,316,408.87            | 107,093,960.31                         | 2,766,057.68                      | 697,176,426.86           |
| 05/31/07       | 0.57000%                       | 697,176,426.86            | 1,053,005.74                           | 3,973,908.20                      | 702,203,340.80           |
| 06/30/07       | 0.56000%                       | 702,203,340.80            | (18,433,775.68)                        | 3,876,498.13                      | 687,646,063.26           |
| 07/31/07       | 0.55000%                       | 687,646,063.26            | 21,919,928.00                          | 3,875,393.14                      | 713,441,384.39           |
| 08/31/07       | 0.50000%                       | 713,441,384.39            | 1,337,188.31                           | 3,567,212.25                      | 718,345,784.95           |
| 09/30/07       | 0.55000%                       | 718,345,784.95            | 1,124,623.65                           | 3,951,106.49                      | 723,421,515.09           |
| 10/31/07       | 0.63000%                       | 723,421,515.09            | 1,410,916.35                           | 4,557,558.43                      | 729,389,989.87           |
| 11/30/07       | 0.57000%                       | 729,389,989.87            | 990,166.66                             | 4,157,524.76                      | 734,537,681.28           |
| 12/31/07       | 0.60000%                       | <u>734,537,681.28</u>     | <u>592,581.86</u>                      | <u>4,407,231.11</u>               | <u>739,537,494.25</u>    |
| 2007 total     |                                | <u>\$ 662,785,662.67</u>  | <u>\$ 31,719,882.06</u>                | <u>\$ 45,031,949.52</u>           | <u>\$ 739,537,494.25</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESTORS, LP ("WGTI")**

**COMPUTATION OF WGTI'S EQUITY IN EARNINGS OF WG TRADING COMPANY, LP ("WGTC")  
USING MONTHLY RATES OF RETURN APPLIED TO OTHER WGTC'S INVESTORS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

**WGTI's Investment in WGTC with Equity in Earnings of WGTC  
Computed Using the Same Monthly Rates of Return  
Applied to Other WGTC's Investors**

| <b>Periods</b> | <b>Monthly Rates of Return</b> | <b>Beginning of Month</b> | <b>Net Contributions (Withdrawals)</b> | <b>Equity in Earnings of WGTC</b> | <b>End of Month</b>      |
|----------------|--------------------------------|---------------------------|--|-----------------------------------|--------------------------|
| 01/31/08       | 0.87000%                       | \$ 739,537,494.25         | \$ 1,633,554.55                        | \$ 6,495,300.44                   | \$ 747,666,349.24        |
| 02/29/08       | 0.44000%                       | 747,666,349.24            | 822,702.03                             | 3,289,733.27                      | 751,778,784.54           |
| 03/31/08       | 0.42000%                       | 751,778,784.54            | 1,065,719.65                           | 3,157,474.56                      | 756,001,978.75           |
| 04/30/08       | 0.35000%                       | 756,001,978.75            | 927,936.44                             | 2,646,012.84                      | 759,575,928.03           |
| 05/31/08       | 0.44000%                       | 759,575,928.03            | 952,712.75                             | 3,342,167.80                      | 763,870,808.58           |
| 06/30/08       | 0.47000%                       | 763,870,808.58            | (28,428,674.55)                        | 3,322,611.63                      | 738,764,745.66           |
| 07/31/08       | 0.43000%                       | 738,764,745.66            | (46,554,714.05)                        | 2,996,230.39                      | 695,206,262.00           |
| 08/31/08       | 0.43000%                       | 695,206,262.00            | 77,747,595.81                          | 3,275,844.96                      | 776,229,702.77           |
| 09/30/08       | 0.21000%                       | 776,229,702.77            | (57,875,283.14)                        | 1,603,818.69                      | 719,958,238.31           |
| 10/31/08       | 0.78000%                       | 719,958,238.31            | (140,189,123.44)                       | 4,900,442.37                      | 584,669,557.25           |
| 11/30/08       | 0.49000%                       | 584,669,557.25            | (22,471,443.79)                        | 2,735,293.33                      | 564,933,406.78           |
| 12/31/08       | 0.76000%                       | <u>564,933,406.78</u>     | <u>(2,747,353.42)</u>                  | <u>4,171,763.75</u>               | <u>566,357,817.11</u>    |
| 2008 total     |                                | <u>\$ 739,537,494.25</u>  | <u>\$(215,116,371.16)</u>              | <u>\$ 41,936,694.02</u>           | <u>\$ 566,357,817.11</u> |
| 01/31/09       | 0.40000%                       | <u>\$ 566,357,817.11</u>  | <u>\$ 20,750,000.00</u>                | <u>\$ 2,323,173.20</u>            | <u>\$ 589,430,990.32</u> |
| 02/25/09       | <u>NA</u>                      | <u>\$ 589,430,990.32</u>  | <u>\$ 22,895,000.00</u>                | <u>NA</u>                         | <u>\$ 612,325,990.32</u> |
| <b>Recap:</b>  |                                |                           |  |                                   |                          |
| 01/01/96 to    |                                |                           |  |                                   |                          |
| 02/25/09       |                                | <u>\$ 22,648,608.07</u>   | <u>\$ 237,740,437.18</u>               | <u>\$ 351,936,945.07</u>          | <u>\$ 612,325,990.32</u> |

**TAB 5**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**SUMMARY OF REALLOCATIONS OF WGTC'S ADJUSTED NET INCOME (LOSS) TO LIMITED PARTNERS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
YEARS 1996 TO 2008 AND PERIOD FROM JANUARY 1, 2009 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

| Periods | Net<br>Income<br>(Loss),<br>Adjusted | Computed Investors' Gross Earnings (Before Fees) |                      |                 |                 | Reallocations of Adjusted Net Income (Loss) |                          |                         |                         |
|---------|--------------------------------------|--|----------------------|-----------------|-----------------|---|--------------------------|-------------------------|-------------------------|
|         |                                      | Using Pre-determined Monthly Rates of Return     |                      |                 |                 | Fully-                                      |                          |                         |                         |
|         |                                      | Investors<br>(Note 1)                            | Current<br>Investors | WGTI            | Total           | Withdrawn<br>Investors                      | Current<br>Investors     | WGTI                    | Total                   |
| (1)     | (A)                                  | (B)  | (C)                  | (2)             | (A) + (2) x (1) | (B) + (2) x (1)                             | (C) + (2) x (1)          | Total                   |                         |
| 1996    | \$ (74,544,305.07)                   | \$ 4,320,287.97                                  | \$ 59,699.95         | \$ 5,617,818.01 | \$ 9,997,805.93 | \$ (32,212,354.06)                          | \$ (445,126.79)          | \$ (41,886,824.22)      | \$ (74,544,305.07)      |
| 1997    | (24,824,705.24)                      | 6,999,034.46                                     | 109,315.28           | 16,219,320.37   | 23,327,670.11   | (7,448,192.07)                              | (116,330.50)             | (17,260,182.67)         | (24,824,705.24)         |
| 1998    | 702,055.75                           | 11,082,636.71                                    | 151,984.26           | 29,569,049.90   | 40,803,670.87   | 190,684.53                                  | 2,615.00                 | 508,756.22              | 702,055.75              |
| 1999    | (25,283,748.15)                      | 9,468,235.11                                     | 10,121,541.46        | 44,043,636.41   | 63,633,412.98   | (3,762,056.14)                              | (4,021,637.27)           | (17,500,054.74)         | (25,283,748.15)         |
| 2000    | 36,649,853.87                        | 25,156,218.43                                    | 20,802,952.66        | 43,355,253.15   | 89,314,424.24   | 10,322,764.07                               | 8,536,417.06             | 17,790,672.74           | 36,649,853.87           |
| 2001    | 79,430,324.15                        | 61,849,191.78                                    | 23,560,022.09        | 30,856,275.43   | 116,265,489.30  | 42,254,166.57                               | 16,095,749.50            | 21,080,408.07           | 79,430,324.15           |
| 2002    | (5,459,170.04)                       | 33,216,266.97                                    | 11,974,854.60        | 12,064,368.13   | 57,255,489.70   | (3,167,089.31)                              | (1,141,772.92)           | (1,150,307.81)          | (5,459,170.04)          |
| 2003    | 9,570,936.53                         | 16,379,592.39                                    | 10,740,985.32        | 8,541,495.08    | 35,662,072.79   | 4,395,931.78                                | 2,882,650.41             | 2,292,354.34            | 9,570,936.53            |
| 2004    | 12,861,176.57                        | 13,782,844.01                                    | 18,131,407.42        | 10,730,374.38   | 42,644,625.81   | 4,156,762.71                                | 5,468,244.31             | 3,236,169.55            | 12,861,176.57           |
| 2005    | 37,519,949.55                        | 24,060,282.57                                    | 39,613,407.21        | 24,954,783.31   | 88,628,473.09   | 10,185,672.35                               | 16,769,927.18            | 10,564,350.01           | 37,519,949.55           |
| 2006    | 59,797,239.02                        | 30,432,565.54                                    | 52,630,270.47        | 36,692,754.16   | 119,755,590.17  | 15,195,811.68                               | 26,279,732.40            | 18,321,694.94           | 59,797,239.02           |
| 2007    | 82,978,553.31                        | 11,121,819.98                                    | 84,355,541.06        | 45,031,949.52   | 140,509,310.56  | 6,568,052.53                                | 49,816,633.03            | 26,593,867.76           | 82,978,553.31           |
| 2008    | 75,689,296.16                        | 1,440,040.24                                     | 67,496,123.92        | 41,936,694.02   | 110,872,858.18  | 983,068.66                                  | 46,077,409.72            | 28,628,817.78           | 75,689,296.16           |
| 01/09   | 4,426,187.07                         | -  | 3,438,219.37         | 2,323,173.20    | 5,761,392.57    | -   | 2,641,410.38             | 1,784,776.69            | 4,426,187.07            |
| 02/09   | (1,481,964.36)                       | -  | NA                   | NA              | NA              | -   | (884,390.10)             | (597,574.26)            | (1,481,964.36)          |
|         | <u>\$268,031,679.12</u>              |  |                      |                 |                 | <u>\$ 47,663,223.31</u>                     | <u>\$ 167,961,531.40</u> | <u>\$ 52,406,924.41</u> | <u>\$268,031,679.12</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**SUMMARY OF REALLOCATIONS OF WGTC'S ADJUSTED NET INCOME (LOSS) TO LIMITED PARTNERS  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
YEARS 1996 TO 2008 AND PERIOD FROM JANUARY 1, 2009 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

**Note 1-**

In its first report to the Court, the Receiver showed the following activities in connection with the fully-withdrawn investors of WGTC for the 13-year period ended December 31, 2008:

|   |                        |
|---|------------------------|
| Total contributions (including outstanding balance of \$64,589,037 at January 1, 1996 | \$ 1,890,655,737       |
| Earnings allocation by WGTC   | 248,232,926            |
| Fees charged by WGTC  | (11,766,257)           |
| Total withdrawals   | <u>(2,127,122,406)</u> |
| Outstanding balance at December 31, 2008  | <u>\$ -</u>            |

The Receiver also stated in its first report to the Court that WGTC's Schedules of Investor Accounts did not carry forward a number of capital balances at the end of certain periods to the subsequent periods. After further analyzing these accounts, the Receiver revised the above table and re-presents the activities of WGTC's fully-withdrawn investors as follows:

|   |                        |
|---|------------------------|
| Total contributions (including outstanding balance of \$65,439,991 at January 1, 1996 | \$ 1,889,062,391       |
| Earnings allocation by WGTC   | 249,309,016            |
| Fees charged by WGTC  | (12,083,776)           |
| Total withdrawals   | <u>(2,126,287,631)</u> |
| Outstanding balance at December 31, 2008  | <u>\$ -</u>            |

**TAB 6**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**WGTC'S PRO FORMA STATEMENTS OF CHANGES IN LIMITED PARTNERS' CAPITAL  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

|                            | Other Limited Partners                              |  |                  |                  |                  |
|----------------------------|---|--|------------------|------------------|------------------|
|                            | Fully-<br>Redeemed<br>(Status at February 25, 2009) | Current<br>(Status at February 25, 2009) | Total            | WGTC             | Combined         |
| BALANCE, JANUARY 1, 1996   | \$ 65,439,990.55                                    | \$ -                                     | \$ 65,439,990.55 | \$ 22,648,608.07 | \$ 88,088,598.62 |
| Capital contributions      | 26,080,628.66                                       | 800,000.00                               | 26,880,628.66    | 63,932,840.00    | 90,813,468.66    |
| Capital withdrawals        | (23,277,347.39)                                     | -  | (23,277,347.39)  | (15,641,427.32)  | (38,918,774.71)  |
| Net loss                   | (32,212,354.06)                                     | (445,126.79)                             | (32,657,480.85)  | (41,886,824.22)  | (74,544,305.07)  |
| BALANCE, DECEMBER 31, 1996 | 36,030,917.76                                       | 354,873.21                               | 36,385,790.97    | 29,053,196.53    | 65,438,987.50    |
| Capital contributions      | 66,925,846.04                                       | 210,000.00                               | 67,135,846.04    | 187,245,944.79   | 254,381,790.83   |
| Capital withdrawals        | (43,118,931.83)                                     | -  | (43,118,931.83)  | (37,175,000.00)  | (80,293,931.83)  |
| Net loss                   | (7,448,192.07)                                      | (116,330.50)                             | (7,564,522.57)   | (17,260,182.67)  | (24,824,705.24)  |
| BALANCE, DECEMBER 31, 1997 | 52,389,639.90                                       | 448,542.71                               | 52,838,182.61    | 161,863,958.65   | 214,702,141.26   |
| Capital contributions      | 55,939,107.77                                       | 725,000.00                               | 56,664,107.77    | 134,688,433.87   | 191,352,541.64   |
| Capital withdrawals        | (46,306,098.45)                                     | (130,015.00)                             | (46,436,113.45)  | (21,303,595.00)  | (67,739,708.45)  |
| Net income                 | 190,684.53  | 2,615.00                                 | 193,299.53       | 508,756.22       | 702,055.75       |
| Fees (charged) earned      | (33,478.03)   | -  | (33,478.03)      | 33,478.03        | -                |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**WGTC'S PRO FORMA STATEMENTS OF CHANGES IN LIMITED PARTNERS' CAPITAL  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

|                            | Other Limited Partners                              |  |                  |                  | WGTI             | Combined |
|----------------------------|---|--|------------------|------------------|------------------|----------|
|                            | Fully-<br>Redeemed<br>(Status at February 25, 2009) | Current<br>(Status at February 25, 2009) | Total            |                  |                  |          |
| BALANCE, DECEMBER 31, 1998 | 62,179,855.72                                       | 1,046,142.71                             | 63,225,998.43    | 275,791,031.77   | 339,017,030.20   |          |
| Capital contributions      | 32,051,689.78                                       | 162,950,000.00                           | 195,001,689.78   | 179,693,714.75   | 374,695,404.53   |          |
| Capital withdrawals        | (86,337,414.41)                                     | -  | (86,337,414.41)  | (87,657,672.09)  | (173,995,086.50) |          |
| Net loss                   | (3,762,056.14)                                      | (4,021,637.27)                           | (7,783,693.41)   | (17,500,054.74)  | (25,283,748.15)  |          |
| BALANCE, DECEMBER 31, 1999 | 4,132,074.95  | 159,974,505.44                           | 164,106,580.39   | 350,327,019.69   | 514,433,600.08   |          |
| Capital contributions      | 582,030,773.00                                      | 130,620,000.00                           | 712,650,773.00   | 377,492,722.77   | 1,090,143,495.77 |          |
| Capital withdrawals        | (33,570,901.23)                                     | -  | (33,570,901.23)  | (500,968,408.96) | (534,539,310.19) |          |
| Net income                 | 10,322,764.07                                       | 8,536,417.06                             | 18,859,181.13    | 17,790,672.74    | 36,649,853.87    |          |
| Fees (charged) earned      | (561,167.74)  | -  | (561,167.74)     | 561,167.74       | -                |          |
| BALANCE, DECEMBER 31, 2000 | 562,353,543.05                                      | 299,130,922.50                           | 861,484,465.55   | 245,203,173.98   | 1,106,687,639.53 |          |
| Capital contributions      | 738,069,893.82                                      | 61,525,042.37                            | 799,594,936.19   | 250,751,348.31   | 1,050,346,284.50 |          |
| Capital withdrawals        | (210,230,999.69)                                    | (68,343,990.00)                          | (278,574,989.69) | (279,390,371.10) | (557,965,360.79) |          |
| Net income                 | 42,254,166.57                                       | 16,095,749.50                            | 58,349,916.07    | 21,080,408.07    | 79,430,324.14    |          |
| Fees (charged) earned      | (1,008,266.70)                                      | -  | (1,008,266.70)   | 1,008,266.70     | -                |          |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**WGTC'S PRO FORMA STATEMENTS OF CHANGES IN LIMITED PARTNERS' CAPITAL  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

|                            | Other Limited Partners                              |                 |                  |                  | Total            | WGTI | Combined |
|----------------------------|---|-----------------|------------------|------------------|------------------|------|----------|
|                            | Fully-<br>Redeemed<br>(Status at February 25, 2009) | Current         |                  |                  |                  |      |          |
| BALANCE, DECEMBER 31, 2001 | 1,131,438,337.05                                    | 308,407,724.37  | 1,439,846,061.42 | 238,652,825.96   | 1,678,498,887.38 |      |          |
| Capital contributions      | 524,461.34  | 192,291,601.80  | 192,816,063.14   | 163,100,534.80   | 355,916,597.94   |      |          |
| Capital withdrawals        | (240,385,263.82)                                    | (52,225,495.00) | (292,610,758.82) | (172,318,352.66) | (464,929,111.48) |      |          |
| Net loss                   | (3,167,089.31)                                      | (1,141,772.92)  | (4,308,862.23)   | (1,150,307.81)   | (5,459,170.04)   |      |          |
| BALANCE, DECEMBER 31, 2002 | 888,410,445.26                                      | 447,332,058.25  | 1,335,742,503.51 | 228,284,700.29   | 1,564,027,203.80 |      |          |
| Capital contributions      | 54,000,000.00                                       | 115,950,000.00  | 169,950,000.00   | 75,792,272.50    | 245,742,272.50   |      |          |
| Capital withdrawals        | (540,562,949.76)                                    | (55,590,480.00) | (596,153,429.76) | (88,187,064.53)  | (684,340,494.29) |      |          |
| Net income                 | 4,395,931.78  | 2,882,650.41    | 7,278,582.19     | 2,292,354.34     | 9,570,936.53     |      |          |
| Fees (charged) earned      | (173,545.64)  | -               | (173,545.64)     | 173,545.64       | -                |      |          |
| BALANCE, DECEMBER 31, 2003 | 406,069,881.64                                      | 510,574,228.66  | 916,644,110.30   | 218,355,808.24   | 1,134,999,918.54 |      |          |
| Capital contributions      | 268,000,000.00                                      | 361,620,314.35  | 629,620,314.35   | 205,907,243.19   | 835,527,557.54   |      |          |
| Capital withdrawals        | (201,466,191.83)                                    | -               | (201,466,191.83) | (145,000,366.47) | (346,466,558.30) |      |          |
| Net income                 | 4,156,762.71  | 5,468,244.31    | 9,625,007.02     | 3,236,169.55     | 12,861,176.57    |      |          |
| Fees (charged) earned      | (341,633.93)  | (197,480.74)    | (539,114.67)     | 539,114.67       | -                |      |          |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**WGTC'S PRO FORMA STATEMENTS OF CHANGES IN LIMITED PARTNERS' CAPITAL  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

|   | Other Limited Partners                              |                  |                  |                  | WGTI             | Combined |
|---|---|------------------|------------------|------------------|------------------|----------|
|   | Fully-<br>Redeemed<br>(Status at February 25, 2009) | Current          | Total            |                  |                  |          |
| BALANCE, DECEMBER 31, 2004                      | 476,418,818.59                                      | 877,465,306.58   | 1,353,884,125.17 | 283,037,969.18   | 1,636,922,094.35 |          |
| Capital contributions                           | -   | 120,010,000.00   | 120,010,000.00   | 349,400,797.45   | 469,410,797.45   |          |
| Capital withdrawals                             | (110,952,159.67)                                    | (202,500,030.00) | (313,452,189.67) | (274,000,000.00) | (587,452,189.67) |          |
| Net income                                      | 10,185,672.35                                       | 16,769,927.18    | 26,955,599.53    | 10,564,350.01    | 37,519,949.54    |          |
| Fees (charged) earned                           | (121,742.62)  | (383,332.54)     | (505,075.16)     | 505,075.16       | -                |          |
| BALANCE, DECEMBER 31, 2005                      | 375,530,588.65                                      | 811,361,871.22   | 1,186,892,459.87 | 369,508,191.80   | 1,556,400,651.67 |          |
| Capital contributions                           | -   | -                | -                | 13,628,331.98    | 13,628,331.98    |          |
| Capital withdrawals                             | (400,000,000.00)                                    | (45,000,000.00)  | (445,000,000.00) | (2,500,000.00)   | (447,500,000.00) |          |
| Net income                                      | 15,195,811.68                                       | 26,279,732.40    | 41,475,544.08    | 18,321,694.94    | 59,797,239.02    |          |
| Fees (charged) earned                           | (139,384.63)  | (232,409.21)     | (371,793.84)     | 371,793.84       | -                |          |
| BALANCE (OVER WITHDRAWAL),<br>DECEMBER 31, 2006 | (9,412,984.30)                                      | 792,409,194.41   | 782,996,210.11   | 399,330,012.56   | 1,182,326,222.67 |          |
| Capital contributions                           | -   | 470,812,000.00   | 470,812,000.00   | 156,719,882.06   | 627,531,882.06   |          |
| Capital withdrawals                             | (147,173,111.91)                                    | (139,262,000.00) | (286,435,111.91) | (125,000,000.00) | (411,435,111.91) |          |
| Net income                                      | 6,568,052.53  | 49,816,633.03    | 56,384,685.56    | 26,593,867.76    | 82,978,553.32    |          |
| Fees (charged) earned                           | (271,906.14)  | (421,529.58)     | (693,435.72)     | 693,435.72       | -                |          |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**WGTC'S PRO FORMA STATEMENTS OF CHANGES IN LIMITED PARTNERS' CAPITAL  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

|   | Other Limited Partners                              |                    |                    |                   |                    |
|---|---|--------------------|--------------------|-------------------|--------------------|
|   | Fully-<br>Redeemed<br>(Status at February 25, 2009) | Current            | Total              | WGTI              | Combined           |
| BALANCE (OVER WITHDRAWAL),<br>DECEMBER 31, 2007 | (150,289,949.82)                                    | 1,173,354,297.86   | 1,023,064,348.04   | 458,337,198.10    | 1,481,401,546.14   |
| Capital contributions                           | -   | 545,500,000.00     | 545,500,000.00     | 427,408,577.29    | 972,908,577.29     |
| Capital withdrawals                             | (42,906,260.93)                                     | (1,049,607,500.00) | (1,092,513,760.93) | (642,524,948.45)  | (1,735,038,709.38) |
| Net income                                      | 983,068.66  | 46,077,409.72      | 47,060,478.38      | 28,628,817.78     | 75,689,296.16      |
| Fees (charged) earned                           | (42,905.05)   | (440,035.55)       | (482,940.60)       | 482,940.60        | -                  |
| BALANCE (OVER WITHDRAWAL),<br>DECEMBER 31, 2008 | (192,256,047.14)                                    | 714,884,172.03     | 522,628,124.89     | 272,332,585.32    | 794,960,710.21     |
| Capital contributions                           | -   | 2,000,000.00       | 2,000,000.00       | 55,625,000.00     | 57,625,000.00      |
| Capital withdrawals                             | -   | (39,050,000.00)    | (39,050,000.00)    | (11,980,000.00)   | (51,030,000.00)    |
| Net income                                      | -   | 1,757,020.28       | 1,757,020.28       | 1,187,202.43      | 2,944,222.71       |
| Fees (charged) earned                           | -   | (53,927.48)        | (53,927.48)        | 53,927.48         | -                  |
| BALANCE (OVER WITHDRAWAL),<br>FEBRUARY 25, 2009 | \$ (192,256,047.14)                                 | \$ 679,537,264.83  | \$ 487,281,217.69  | \$ 317,218,715.23 | \$ 804,499,932.92  |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY, LP ("WGTC")**

**WGTC'S PRO FORMA STATEMENTS OF CHANGES IN LIMITED PARTNERS' CAPITAL  
(If WGTC was Operated as a Stand-Alone, Self-Sustaining Business)  
PERIOD FROM JANUARY 1, 1996 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)**

|   | Other Limited Partners                              |                           |                           |                           |                           |
|---|---|---------------------------|---------------------------|---------------------------|---------------------------|
|   | Fully-<br>Redeemed<br>(Status at February 25, 2009) | Current                   | Total                     | WGTC                      | Combined                  |
| <b>Recap:</b>   |   |                           |                           |                           |                           |
| BALANCE, JANUARY 1, 1996                                | \$ 65,439,990.55                                    | -                         | \$ 65,439,990.55          | \$ 22,648,608.07          | \$ 88,088,598.62          |
| Capital contributions                                   | 1,823,622,400.41                                    | 2,165,013,958.52          | 3,988,636,358.93          | 2,641,387,643.76          | 6,630,024,002.69          |
| Capital withdrawals                                     | <u>(2,126,287,630.92)</u>                           | <u>(1,651,709,510.00)</u> | <u>(3,777,997,140.92)</u> | <u>(2,403,647,206.58)</u> | <u>(6,181,644,347.50)</u> |
| Net contributions (withdrawals)                         | <u>(302,665,230.51)</u>                             | <u>513,304,448.52</u>     | <u>210,639,218.01</u>     | <u>237,740,437.18</u>     | <u>448,379,655.19</u>     |
| Net income  | <u>47,663,223.30</u>                                | <u>167,961,531.41</u>     | <u>215,624,754.71</u>     | <u>52,406,924.40</u>      | <u>268,031,679.11</u>     |
| Fees (charged) earned                                   | <u>(2,694,030.48)</u>                               | <u>(1,728,715.10)</u>     | <u>(4,422,745.58)</u>     | <u>4,422,745.58</u>       | <u>-</u>                  |
| <b>BALANCE (OVER WITHDRAWAL),<br/>FEBRUARY 25, 2009</b> | <u>\$ (192,256,047.14)</u>                          | <u>\$ 679,537,264.83</u>  | <u>\$ 487,281,217.69</u>  | <u>\$ 317,218,715.23</u>  | <u>\$ 804,499,932.92</u>  |

**TAB 7**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY LP ("WGTC"), WG TRADING INVESTORS, LP ("WGTI")  
AND WGI LLC ("WGI", A Wholly-Owned Affiliate of WGTI)**

**SUMMARY OF COMBINED EARNINGS (LOSSES) OF WGTC, WGTI, AND WGI  
OPERATED AS A SINGLE ENTITY  
YEARS 1996 TO 2008**

|      | Net Income (Loss), Unadjusted |               |             |               | Adjustments  | Earnings<br>(Losses)<br>Distributable<br>to Investors |
|------|-------------------------------|---------------|-------------|---------------|--|---|
|      | WGTC                          | WGTI          | WGI         | Total         |  |   |
| 1996 | \$ (873,475)                  | \$ 17,245,875 | \$ -        | \$ 16,372,400 | (1) \$ (61,037,676)<br>(2) (12,633,154)<br>(3) 5,024,832<br>(4) 6,802,660<br>(6) (29,047,828)                | \$ (74,518,766)                                       |
| 1997 | 1,134,754                     | (4,825,750)   | 1,435,324   | (2,255,672)   | (1) (20,629,388)<br>(1) (1,435,324)<br>(2) (5,330,071)<br>(3) 4,832,084<br>(4) 27,442                        | (24,790,929)  |
| 1998 | 21,116,196                    | (1,758,550)   | 20          | 19,357,666    | (1) (11,864,087)<br>(2) (8,550,053)<br>(3) (11,754,290)<br>(4) 14,671,451<br>(7) (1,435,324)                 | 425,363   |
| 1999 | 16,991,724                    | 2,217,357     | 4,827,190   | 24,036,271    | (1) (19,903,731)<br>(1) (12,498,506)<br>(1) (4,745,200)<br>(2) (9,873,235)<br>(3) 873,629<br>(7) (4,827,210) | (26,937,982)  |
| 2000 | 63,924,910                    | (8,877,982)   | (8,852,231) | 46,194,697    | (1) (20,489,456)<br>(1) 3,400,000<br>(2) (7,580,621)<br>(3) (19,333,262)<br>(4) 21,062,919<br>(7) 8,852,231  | 32,106,508  |
| 2001 | 92,963,306                    | 336,173       | (6,850,541) | 86,448,938    | (2) (13,501,820)<br>(3) (9,029,965)<br>(7) 6,850,541   | 70,767,694  |
| 2002 | 33,149,648                    | (8,778,952)   | (725,165)   | 23,645,531    | (1) (25,476,000)<br>(2) (13,132,818)<br>(3) 11,369,124<br>(7) 725,165  | (2,868,998)   |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY LP ("WGTC"), WG TRADING INVESTORS, LP ("WGTI")  
AND WGI LLC ("WGI", A Wholly-Owned Affiliate of WGTI)**

**SUMMARY OF COMBINED EARNINGS (LOSSES) OF WGTC, WGTI, AND WGI  
OPERATED AS A SINGLE ENTITY  
YEARS 1996 TO 2008**

|      | <b>Net Income (Loss), Unadjusted</b> |                       |                       |                      | <b>Adjustments</b>   | <b>Earnings<br/>(Losses)<br/>Distributable<br/>to Investors</b> |
|------|--------------------------------------|-----------------------|-----------------------|----------------------|--|---|
|      | <b>WGTC</b>                          | <b>WGTI</b>           | <b>WGI</b>            | <b>Total</b>         |  |   |
| 2003 | 18,747,603                           | (793,959)             | 44,568                | 17,998,212           | (2) (9,176,666)<br>(3) 7,728,850<br>(5) (1,444,568)                    | 15,105,828  |
| 2004 | 22,969,623                           | (2,105,437)           | 1,569                 | 20,865,755           | (2) (10,108,446)<br>(3) 7,157,049<br>(5) (895,079)<br>(7) (46,137)     | 16,973,142  |
| 2005 | 50,420,747                           | (144,995)             | 3,692                 | 50,279,444           | (2) (12,900,797)<br>(3) 12,059,871<br>(5) (1,107,182)<br>(7) (3,692)   | 48,327,644  |
| 2006 | 73,425,571                           | 3,440,157             | 6,118                 | 76,871,846           | (2) (8,554,215)<br>(3) 8,892,675<br>(4) 5,315,965<br>(7) (6,118)       | 82,520,153  |
| 2007 | 101,238,715                          | 7,041,641             | (20,325,625)          | 87,954,731           | (1) 20,332,244<br>(2) (8,504,025)<br>(3) (6,935,563)<br>(7) 20,325,625 | 113,173,012   |
| 2008 | <u>85,122,925</u>                    | <u>(30,596,813)</u>   | <u>2,467</u>          | <u>54,528,579</u>    | (2) (8,179,302)<br>(3) (16,894,192)<br>(4) <u>50,833,659</u>           | <u>80,288,744</u>   |
|      | <u>\$580,332,247</u>                 | <u>\$(27,601,235)</u> | <u>\$(30,432,614)</u> | <u>\$522,298,398</u> | <u>\$(191,726,985)</u>   | <u>\$330,571,413</u>  |

**Adjustments:**

- (1) To adjust for SIA-related transactions.
- (2) To expense employee advances paid to Mr. Greenwood and Mr. Walsh.
- (3) To reverse WGTI's earnings/losses from WGTI.
- (4) To remove WGTI's accrued interest expense payable to investors.
- (5) To reverse WGTI's capitalization of professional fee expense as receivables due from Mr. Greenwood and Mr. Walsh.
- (6) To reverse WGTI's accrued income on investment in WG Set Partners which was reclassified by WGTI in 2002 as receivables due from Mr. Greenwood and Mr. Walsh.
- (7) To reverse WGTI's earnings/losses from WGI.

**TAB 8**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY LP ("WGTC") AND WG TRADING INVESTORS, LP ("WGTI")**

**SUMMARY OF NET EARNINGS ALLOCATIONS TO INVESTORS OF WGTC AND WGTI OPERATED AS A SINGLE ENTITY  
YEARS 1996 TO 2008**

| Years | WGTC Investors |               | WGTI Investors |                  | Combined       |               |               |               |
|-------|----------------|---------------|----------------|------------------|----------------|---------------|---------------|---------------|
|       | Fully-Redeemed | Current       | Fully-Redeemed | Current (Note 1) | Fully-Redeemed | Current       | Total         |               |
| 1996  | \$ 3,474,226   | \$ 59,700     | \$ 3,533,926   | \$ 6,236,638     | \$ 556,416     | \$ 6,793,054  | \$ 616,116    | \$ 10,326,980 |
| 1997  | 5,852,518      | 109,315       | 5,961,833      | 13,909,270       | 2,268,404      | 16,177,674    | 2,377,719     | 22,139,507    |
| 1998  | 9,136,885      | 151,984       | 9,288,869      | 24,031,078       | 2,421,618      | 26,452,696    | 2,573,602     | 35,741,565    |
| 1999  | 7,707,960      | 10,121,541    | 17,829,501     | 32,549,963       | 7,078,617      | 39,628,580    | 17,200,158    | 57,458,081    |
| 2000  | 23,788,672     | 20,802,953    | 44,591,625     | 31,171,257       | 9,892,392      | 41,063,649    | 30,695,345    | 85,655,274    |
| 2001  | 60,373,350     | 23,560,022    | 83,933,372     | 16,521,994       | 13,921,724     | 30,443,718    | 37,481,746    | 114,377,090   |
| 2002  | 32,543,902     | 11,974,855    | 44,518,757     | 5,064,826        | 7,568,854      | 12,633,680    | 19,543,709    | 57,152,437    |
| 2003  | 15,732,947     | 10,743,505    | 26,476,452     | 3,553,198        | 5,649,923      | 9,203,121     | 16,393,428    | 35,679,573    |
| 2004  | 12,650,067     | 17,476,608    | 30,126,675     | 6,331,610        | 8,169,250      | 14,500,860    | 25,645,858    | 44,627,535    |
| 2005  | 23,772,706     | 38,707,911    | 62,480,617     | 15,114,090       | 21,177,819     | 36,291,909    | 59,885,730    | 98,772,526    |
| 2006  | 30,153,421     | 52,164,826    | 82,318,247     | 17,645,342       | 37,522,642     | 55,167,984    | 89,687,468    | 137,486,231   |
| 2007  | 10,661,396     | 83,641,756    | 94,303,152     | 19,080,452       | 50,638,555     | 69,719,007    | 134,280,311   | 164,022,159   |
| 2008  | 1,377,191      | 66,851,541    | 68,228,732     | 6,483,585        | 43,545,253     | 50,028,838    | 110,396,794   | 118,257,570   |
| Total | \$237,225,241  | \$336,366,517 | \$573,591,758  | \$197,693,303    | \$210,411,467  | \$408,104,770 | \$546,777,984 | \$981,696,528 |

**Note 1:**

In its first report to the Court, the Receiver showed total net earnings allocations to WGTI's current investors of \$211,082,919 between 1996 and 2008.

After further analysis, the Receiver revised the \$211,082,919 sum to \$210,411,467. The difference of \$671,452 was caused primarily from investors' changes of participation in different feeder funds.

**TAB 9**

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY LP ("WGTC") AND WG TRADING INVESTORS, LP ("WGTI")**

**SCHEDULE OF PAYMENTS TO OR FOR THE BENEFIT OF PAUL GREENWOOD AND STEPHEN WALSH  
PERIOD FROM JANUARY 1, 1993 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)  
(Based on Books and Records of WGTC and WGTI. Information Prior to 1993 is Unavailable)**

| Years             | Payments to or<br>for the Benefit of<br>Paul Greenwood by |                 | Payments to or<br>for the Benefit of<br>Stephen Walsh by |                 | WGTC<br>(A) + (C) | WGTC<br>(B) + (D) | Total            | WGTC<br>(A) + (C) | WGTC<br>(B) + (D) | Total            | WGTC's Allo-<br>cations of Pro-<br>fits and Manage-<br>ment Fee to the<br>General Partners |
|-------------------|---|-----------------|--|-----------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|--|
|                   | WGTC<br>(A)   | WGTI<br>(B)     | WGTC<br>(C)  | WGTI<br>(D)     |                   |                   |                  |                   |                   |                  |  |
| 1993 <sup>1</sup> | \$ 184,900.00   | -               | \$ 221,500.00  | -               | \$ 406,400.00     | -                 | \$ 406,400.00    | -                 | \$ 406,400.00     | -                | \$ -   |
| 1994              | 935,000.00  | -               | 941,304.96   | -               | 1,876,304.96      | -                 | 1,876,304.96     | -                 | 1,876,304.96      | -                | 502,511.00   |
| 1995              | 1,341,318.00  | -               | 775,950.00   | -               | 2,117,268.00      | -                 | 2,117,268.00     | -                 | 2,117,268.00      | -                | 1,596,459.00   |
| 1996              | 6,847,010.45  | -               | 5,786,143.62   | -               | 12,633,154.07     | -                 | 12,633,154.07    | -                 | 12,633,154.07     | -                | 1,103,621.00   |
| 1997              | 4,226,312.10  | -               | 1,103,759.14   | -               | 5,330,071.24      | -                 | 5,330,071.24     | -                 | 5,330,071.24      | -                | 1,147,765.00   |
| 1998              | 5,654,672.38  | -               | 2,895,380.92   | -               | 8,550,053.30      | -                 | 8,550,053.30     | -                 | 8,550,053.30      | -                | 1,905,451.00   |
| 1999              | 6,466,834.09  | 488,530.00      | 2,837,120.66   | 80,750.00       | 9,303,954.75      | 569,280.00        | 9,873,234.75     | 569,280.00        | 9,873,234.75      | 569,280.00       | 1,760,275.00   |
| 2000              | 23,257.81   | 4,190,941.55    | 15,530.20  | 3,350,891.77    | 38,788.01         | 7,541,833.32      | 7,580,621.33     | 7,541,833.32      | 7,580,621.33      | 7,541,833.32     | 1,367,546.00   |
| 2001              | 18,081.11   | 6,228,839.99    | 17,399.20  | 7,237,500.00    | 35,480.31         | 13,466,339.99     | 13,501,820.30    | 13,466,339.99     | 13,501,820.30     | 13,466,339.99    | 1,475,842.00   |
| 2002 <sup>2</sup> | 24,858.99   | 19,415,394.30   | 24,564.75  | 18,668,000.00   | 49,423.74         | 38,083,394.30     | 38,132,818.04    | 38,083,394.30     | 38,132,818.04     | 38,083,394.30    | 674,884.00   |
| 2003              | 6,249.30  | 6,981,087.67    | 15,209.50  | 2,174,120.00    | 21,458.80         | 9,155,207.67      | 9,176,666.47     | 9,155,207.67      | 9,176,666.47      | 9,155,207.67     | 644,126.00   |
| 2004              | -   | 7,354,769.18    | -  | 2,753,677.25    | -                 | 10,108,446.43     | 10,108,446.43    | 10,108,446.43     | 10,108,446.43     | 10,108,446.43    | 1,787,577.00   |
| 2005              | -   | 6,983,805.17    | -  | 5,916,992.28    | -                 | 12,900,797.45     | 12,900,797.45    | 12,900,797.45     | 12,900,797.45     | 12,900,797.45    | 1,222,714.00   |
| 2006              | -   | 6,449,651.13    | -  | 2,104,564.14    | -                 | 8,554,215.27      | 8,554,215.27     | 8,554,215.27      | 8,554,215.27      | 8,554,215.27     | 749,798.00   |
| 2007              | -   | 6,356,266.37    | -  | 2,147,758.83    | -                 | 8,504,025.20      | 8,504,025.20     | 8,504,025.20      | 8,504,025.20      | 8,504,025.20     | 1,174,209.00   |
| 2008              | -   | 5,200,939.05    | -  | 2,978,363.24    | -                 | 8,179,302.29      | 8,179,302.29     | 8,179,302.29      | 8,179,302.29      | 8,179,302.29     | 707,432.00   |
| 2009              | -   | 125,000.00      | -  | 500,000.00      | -                 | 625,000.00        | 625,000.00       | 625,000.00        | 625,000.00        | 625,000.00       | -  |
| Total             | \$25,728,494.23   | \$69,775,224.41 | \$14,633,862.95  | \$47,912,617.51 | \$40,362,357.18   | \$117,687,841.92  | \$158,050,199.10 | \$40,362,357.18   | \$117,687,841.92  | \$158,050,199.10 | \$17,820,210.00  |

<sup>1</sup>The 1993 audited financial statements of WGTC did not disclose any profit allocation by WGTC to Mr. Greenwood and Mr. Walsh. The 1993 tax return of WGTI reported flow-through income from WGTC of \$153,869; therefore, WGTC's 1993 profit allocation to the general partners, if any, could not exceed \$153,869 since WGTC's profit allocation to the general partners was accounted for as WGTI's income.

<sup>2</sup>WGTI's books accounted for WGTI's \$25 million SIA-related payment to GMAC on behalf of WGTC in September 2002 as employee advances and allocated it equally to Mr. Greenwood and Mr. Walsh.

See Notes to Schedule of Payments to or for the Benefit of Paul Greenwood and Stephen Walsh.

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY LP ("WGTC") AND WG TRADING INVESTORS, LP ("WGTI")**

**NOTES TO SCHEDULE OF PAYMENTS TO OR FOR THE BENEFIT OF PAUL GREENWOOD AND STEPHEN WALSH  
PERIOD FROM JANUARY 1, 1993 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)  
(Based on Books and Records of WGTC and WGTI. Information Prior to 1993 is Unavailable)**

The amounts of employee advances paid to or for the benefit of Mr. Greenwood and Mr. Walsh for the period from January 1, 1999 to February 25, 2009 as presented in the 1st Court Report were based on the Receiver's review of the employee advance folders. These amounts included the portions that were paid by WGTC and recorded by WGTI as increases of "employee advances" and decreases of "investment in WGTC".

The following reconciliation shows the employee advance balances carried on the 1st Court Report and on WGTI's books, as well as portions paid by WGTC and WGTI:

|  | Payments to or<br>for the Benefit of<br>Paul Greenwood by |                        |                        | Payments to or<br>for the Benefit of<br>Stephen Walsh by |                        |                        |
|--|---|------------------------|------------------------|--|------------------------|------------------------|
|  | WGTC  | WGTI                   | Total                  | WGTC   | WGTI                   | Total                  |
| <b>1999:</b>   |   |                        |                        |  |                        |                        |
| Balances, per 1st Court Report   | \$ -  | \$ 9,982,056.45        | \$ 9,982,056.45        | \$ -   | \$ 2,991,915.53        | \$ 2,991,915.53        |
| Adjustments:   |   |                        |                        |  |                        |                        |
| Reclassifications  | 9,249,481.59  | (9,249,481.59)         | -                      | 2,787,120.66   | (2,787,120.66)         | -                      |
| Portions carried on WGTI's<br>books as:  |   |                        |                        |  |                        |                        |
| Professional fee expense   | -   | (120,000.00)           | (120,000.00)           | -  | -                      | -                      |
| SIA-related expenditures   | (2,562,447.50)  | -                      | (2,562,447.50)         | -  | -                      | -                      |
| Payments to other bank<br>accounts of WGTC                                     | (200,000.00)  | -                      | (200,000.00)           | -  | -                      | -                      |
| Receipt from Delaware<br>Land Associates                                       | -   | (125,000.00)           | (125,000.00)           | -  | (125,000.00)           | (125,000.00)           |
| Payment to Austen Riggs<br>Center  | (10,000.00)   | -                      | (10,000.00)            | -  | -                      | -                      |
| Portion of receipt from Ste-<br>phen Walsh Irrevocable<br>Life Insurance Trust | -   | -                      | -                      | 50,000.00  | -                      | 50,000.00              |
| Others, net  | (10,200.00)   | 955.14                 | (9,244.86)             | -  | 955.13                 | 955.13                 |
| Balances, per WGTI's books   | <u>\$ 6,466,834.09</u>                                    | <u>\$ 488,530.00</u>   | <u>\$ 6,955,364.09</u> | <u>\$ 2,837,120.66</u>                                   | <u>\$ 80,750.00</u>    | <u>\$ 2,917,870.66</u> |
| <b>2000:</b>   |   |                        |                        |  |                        |                        |
| Balances, per 1st Court Report   | \$ -  | \$ 4,291,025.70        | \$ 4,291,025.70        | \$ -   | \$ 3,424,816.69        | \$ 3,424,816.69        |
| Adjustments:   |   |                        |                        |  |                        |                        |
| Reclassifications  | 11,683.62   | (11,683.62)            | -                      | 11,074.38  | (11,074.38)            | -                      |
| Portion carried on WGTI's<br>books as-   |   |                        |                        |  |                        |                        |
| Professional fee expense   | -   | (90,000.00)            | (90,000.00)            | -  | -                      | -                      |
| Receipt from Delaware<br>Land Associates                                       | -   | (64,060.76)            | (64,060.76)            | -  | (64,060.76)            | (64,060.76)            |
| Payment to WGTC, net   | -   | 65,350.00              | 65,350.00              | -  | 900.00                 | 900.00                 |
| Others, net  | 11,574.19   | 310.23                 | 11,884.42              | 4,455.82   | 310.22                 | 4,766.04               |
| Balances, per WGTI's books   | <u>\$ 23,257.81</u>                                       | <u>\$ 4,190,941.55</u> | <u>\$ 4,214,199.36</u> | <u>\$ 15,530.20</u>                                      | <u>\$ 3,350,891.77</u> | <u>\$ 3,366,421.97</u> |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY LP ("WGTC") AND WG TRADING INVESTORS, LP ("WGTI")**

**NOTES TO SCHEDULE OF PAYMENTS TO OR FOR THE BENEFIT OF PAUL GREENWOOD AND STEPHEN WALSH  
PERIOD FROM JANUARY 1, 1993 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)  
(Based on Books and Records of WGTC and WGTI and Information Prior to 1993 is Unavailable)**

|   | Payments to or<br>for the Benefit of<br>Paul Greenwood by |                         |                         | Payments to or<br>for the Benefit of<br>Stephen Walsh by |                         |                         |
|---|---|-------------------------|-------------------------|--|-------------------------|-------------------------|
|   | WGTC  | WGTI                    | Total                   | WGTC   | WGTI                    | Total                   |
| <b>2001:</b>  |   |                         |                         |  |                         |                         |
| Balances, per 1st Court Report                              | \$ -  | \$ 6,213,186.12         | \$ 6,213,186.12         | \$ -   | \$ 7,252,458.45         | \$ 7,252,458.45         |
| Adjustments:  |   |                         |                         |  |                         |                         |
| Reclassifications   | 10,286.12   | (10,286.12)             | -                       | 14,958.45  | (14,958.45)             | -                       |
| Payment to Chase  | -   | 30,000.00               | 30,000.00               | -  | -                       | -                       |
| Receipt from Cadwalader<br>Wickersham & Taft Real<br>Estate | -   | (4,060.01)              | (4,060.01)              | -  | -                       | -                       |
| Others, net   | 7,794.99  | -                       | 7,794.99                | 2,440.75   | -                       | 2,440.75                |
| Balances, per WGTI's books                                  | <u>\$ 18,081.11</u>                                       | <u>\$ 6,228,839.99</u>  | <u>\$ 6,246,921.10</u>  | <u>\$ 17,399.20</u>                                      | <u>\$ 7,237,500.00</u>  | <u>\$ 7,254,899.20</u>  |
| <b>2002:</b>  |   |                         |                         |  |                         |                         |
| Balances, per 1st Court Report                              | \$ -  | \$ 19,591,310.02        | \$ 19,591,310.02        | \$ -   | \$ 18,637,824.88        | \$ 18,637,824.88        |
| Adjustments:  |   |                         |                         |  |                         |                         |
| Reclassifications   | 25,915.72   | (25,915.72)             | -                       | 19,824.88  | (19,824.88)             | -                       |
| Payment to Bookstream Inc.                                  | -   | (150,000.00)            | (150,000.00)            | -  | -                       | -                       |
| Payment to United States<br>Trust Co. of NE                 | -   | -                       | -                       | -  | 50,000.00               | 50,000.00               |
| Others, net   | (1,056.73)  | -                       | (1,056.73)              | 4,739.87   | -                       | 4,739.87                |
| Balances, per WGTI's books                                  | <u>\$ 24,858.99</u>                                       | <u>\$ 19,415,394.30</u> | <u>\$ 19,440,253.29</u> | <u>\$ 24,564.75</u>                                      | <u>\$ 18,668,000.00</u> | <u>\$ 18,692,564.75</u> |
| <b>2003:</b>  |   |                         |                         |  |                         |                         |
| Balances, per 1st Court Report                              | \$ -  | \$ 6,988,470.96         | \$ 6,988,470.96         |  | \$ 2,186,518.75         | \$ 2,186,518.75         |
| Adjustments:  |   |                         |                         |  |                         |                         |
| Reclassifications   | 7,383.29  | (7,383.29)              | -                       | 12,398.75  | (12,398.75)             | -                       |
| Others, net   | (1,133.99)  | -                       | (1,133.99)              | 2,810.75   | -                       | 2,810.75                |
| Balances, per WGTI's books                                  | <u>\$ 6,249.30</u>  | <u>\$ 6,981,087.67</u>  | <u>\$ 6,987,336.97</u>  | <u>\$ 15,209.50</u>                                      | <u>\$ 2,174,120.00</u>  | <u>\$ 2,189,329.50</u>  |
| <b>2004:</b>  |   |                         |                         |  |                         |                         |
| Balances, per 1st Court Report                              | \$ -  | \$ 7,355,227.18         | \$ 7,355,227.18         | \$ -   | \$ 2,753,219.25         | \$ 2,753,219.25         |
| Adjustment-<br>Reclassification                             | -   | (458.00)                | (458.00)                | -  | 458.00                  | 458.00                  |
| Balances, per WGTI's books                                  | <u>\$ -</u>   | <u>\$ 7,354,769.18</u>  | <u>\$ 7,354,769.18</u>  | <u>\$ -</u>  | <u>\$ 2,753,677.25</u>  | <u>\$ 2,753,677.25</u>  |
| <b>2005:</b>  |   |                         |                         |  |                         |                         |
| Balances, per 1st Court Report                              | \$ -  | \$ 6,985,290.71         | \$ 6,985,290.71         | \$ -   | \$ 5,915,506.74         | \$ 5,915,506.74         |
| Adjustment-<br>Reclassifications                            | -   | (1,485.54)              | (1,485.54)              | -  | 1,485.54                | 1,485.54                |
| Balances, per WGTI's books                                  | <u>\$ -</u>   | <u>\$ 6,983,805.17</u>  | <u>\$ 6,983,805.17</u>  | <u>\$ -</u>  | <u>\$ 5,916,992.28</u>  | <u>\$ 5,916,992.28</u>  |

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING COMPANY LP ("WGTC") AND WG TRADING INVESTORS, LP ("WGTI")**

**NOTES TO SCHEDULE OF PAYMENTS TO OR FOR THE BENEFIT OF PAUL GREENWOOD AND STEPHEN WALSH  
PERIOD FROM JANUARY 1, 1993 TO FEBRUARY 25, 2009 (COMMENCEMENT OF RECEIVERSHIP)  
(Based on Books and Records of WGTC and WGTI and Information Prior to 1993 is Unavailable)**

|  | Payments to or<br>for the Benefit of<br>Paul Greenwood by |                        |                        | Payments to or<br>for the Benefit of<br>Stephen Walsh by |                        |                        |
|--|---|------------------------|------------------------|--|------------------------|------------------------|
|  | WGTC  | WGTI                   | Total                  | WGTC   | WGTI                   | Total                  |
| <b>2006:</b>                                   |   |                        |                        |  |                        |                        |
| Balances, per 1st Court Report                 | \$ -  | \$ 6,439,981.48        | \$ 6,439,981.48        | \$ -   | \$ 2,084,233.79        | \$ 2,084,233.79        |
| Adjustments:                                   |   |                        |                        |  |                        |                        |
| Reclassifications                              | -   | (20,330.35)            | (20,330.35)            | -  | 20,330.35              | 20,330.35              |
| Payment to United States<br>Trust Co. of NE    | -   | 30,000.00              | 30,000.00              | -  | -                      | -                      |
| Balances, per WGTI's books                     | <u>\$ -</u>   | <u>\$ 6,449,651.13</u> | <u>\$ 6,449,651.13</u> | <u>\$ -</u>  | <u>\$ 2,104,564.14</u> | <u>\$ 2,104,564.14</u> |
| <b>2007:</b>                                   |   |                        |                        |  |                        |                        |
| Balances, per 1st Court Report                 | \$ -  | \$ 6,354,253.64        | \$ 6,354,253.64        | \$ -   | \$ 2,116,653.43        | \$ 2,116,653.43        |
| Adjustments:                                   |   |                        |                        |  |                        |                        |
| Reclassifications                              | -   | (12,527.77)            | (12,527.77)            | -  | 12,527.77              | 12,527.77              |
| Payment to US Trust Co.<br>of NY               | -   | 29,459.50              | 29,459.50              | -  | -                      | -                      |
| Adjustment of professional<br>fee expense      | -   | (10,000.00)            | (10,000.00)            | -  | -                      | -                      |
| Payment to Columbia<br>Savings Bank            | -   | (2,919.00)             | (2,919.00)             | -  | 18,577.63              | 18,577.63              |
| Other  | -   | (2,000.00)             | (2,000.00)             | -  | -                      | -                      |
| Balances, per WGTI's books                     | <u>\$ -</u>   | <u>\$ 6,356,266.37</u> | <u>\$ 6,356,266.37</u> | <u>\$ -</u>  | <u>\$ 2,147,758.83</u> | <u>\$ 2,147,758.83</u> |
| <b>2008:</b>                                   |   |                        |                        |  |                        |                        |
| Balances, per 1st Court Report                 | \$ -  | \$ 5,409,462.72        | \$ 5,409,462.72        | \$ -   | \$ 2,880,631.62        | \$ 2,880,631.62        |
| Adjustments:                                   |   |                        |                        |  |                        |                        |
| Reclassifications                              | -   | (47,731.62)            | (47,731.62)            | -  | 47,731.62              | 47,731.62              |
| Receipt from WGTC                              | -   | (200,000.00)           | (200,000.00)           | -  | -                      | -                      |
| Payment to Palizzi                             | -   | -                      | -                      | -  | 50,000.00              | 50,000.00              |
| Payment to National Finan-<br>cial Services    | -   | 30,000.00              | 30,000.00              | -  | -                      | -                      |
| Adjustments of interest and<br>dividend income | -   | 9,207.95               | 9,207.95               | -  | -                      | -                      |
| Balances, per WGTI's books                     | <u>\$ -</u>   | <u>\$ 5,200,939.05</u> | <u>\$ 5,200,939.05</u> | <u>\$ -</u>  | <u>\$ 2,978,363.24</u> | <u>\$ 2,978,363.24</u> |
| <b>2009-</b>                                   |   |                        |                        |  |                        |                        |
| Balances, per 1st Court Report                 | <u>\$ -</u>   | <u>\$ 125,000.00</u>   | <u>\$ 125,000.00</u>   | <u>\$ -</u>  | <u>\$ 500,000.00</u>   | <u>\$ 500,000.00</u>   |

**TAB 10**

Robb Evans & Associates LLC, Receiver of WGTC and WGTI et al.  
Schedule of Receipts

From Inception (February 25, 2009) to May 28, 2010

|   | Fund A               | Fund R              | WGTC                  | WCM                 | WGTI                | SAM Group           | Greenwood         | Ponies            | WGI               | WGIA             | Walsh            | WGTC LTD        | TOTAL                 |
|---|----------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|------------------|------------------|-----------------|-----------------------|
| <b>Receipts</b>                               |                      |                     |                       |                     |                     |                     |                   |                   |                   |                  |                  |                 |                       |
| Overpayment of LOC                            | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 67,507.37           | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 67,507.37             |
| Orion C.M. Capital Proceeds                   | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 28,155.00           | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 28,155.00             |
| Proceeds f S.Walsh Ins. Claim                 | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 26,298.00        | 0.00            | 26,298.00             |
| NYS Tax Refund                                | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 632.76            | 0.00              | 0.00             | 0.00             | 0.00            | 632.76                |
| Fuel Tax Refund                               | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 4,418.00          | 0.00              | 0.00             | 0.00             | 0.00            | 4,418.00              |
| CM Group LLC loan Payment                     | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 368,547.77          | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 368,547.77            |
| Sale of Horses                                | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 546,880.00        | 0.00              | 0.00             | 0.00             | 0.00            | 546,880.00            |
| Funds returned by Jim Carder                  | 0.00                 | 0.00                | 0.00                  | 4,000,000.00        | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 4,000,000.00          |
| Proceeds from sale of vessel                  | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 29,886.50         | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 29,886.50             |
| Business Asset Liquidation                    | 0.00                 | 0.00                | 20,010.75             | 3,457.80            | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 23,468.55             |
| Cash & Positions Liquidation                  | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 0.00                  |
| Orion Constellation Partners                  | 0.00                 | 0.00                | 0.00                  | 0.00                | 3,304,848.00        | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 3,304,848.00          |
| Sam Group LLC                                 | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 1,904,310.69        | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 1,904,310.69          |
| Goldman Sachs                                 | 0.00                 | 0.00                | 46,556,411.77         | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 46,556,411.77         |
| Merrill Lynch                                 | 0.00                 | 0.00                | 130,805,110.88        | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 130,805,110.88        |
| JP Morgan                                     | 0.00                 | 0.00                | 632,472,357.33        | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 632,472,357.33        |
| Bank Accounts                                 |                      |                     |                       |                     |                     |                     |                   |                   |                   |                  |                  |                 |                       |
| Wachovia Bank NA                              | 0.00                 | 0.00                | 28,407.04             | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 28,407.04             |
| Bank Of America                               | 0.00                 | 0.00                | 0.00                  | 767,068.66          | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 767,068.66            |
| Vanguard Group                                | 0.00                 | 0.00                | 0.00                  | 236,879.02          | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 236,879.02            |
| Grand Central M & T Bank Balance              | 0.00                 | 0.00                | 0.00                  | 1,003,947.68        | 0.00                | 0.00                | 0.00              | 83,864.53         | 0.00              | 0.00             | 0.00             | 0.00            | 83,864.53             |
| <b>Total Bank Accounts</b>                    | <b>0.00</b>          | <b>0.00</b>         | <b>28,407.04</b>      | <b>1,003,947.68</b> | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>83,864.53</b>  | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     | <b>1,116,219.25</b>   |
| Fund A  | 41,734,819.75        | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 41,734,819.75         |
| Fund R  | 0.00                 | 6,539,609.74        | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 6,539,609.74          |
| WGTC LTD                                      | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 8,971.00         | 0.00            | 8,971.00              |
| WGIA LLC                                      | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 64,622.35        | 0.00             | 0.00            | 64,622.35             |
| WGI   | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 140,618.63        | 0.00             | 0.00             | 0.00            | 140,618.63            |
| WGTI  | 0.00                 | 0.00                | 0.00                  | 0.00                | 408,659.76          | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 408,659.76            |
| Cert of Deposit                               | 0.00                 | 0.00                | 488,000.00            | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 488,000.00            |
| Petty Cash                                    | 0.00                 | 0.00                | 710.21                | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 710.21                |
| <b>Total Cash &amp; Positions Liquidation</b> | <b>41,734,819.75</b> | <b>6,539,609.74</b> | <b>810,350,997.23</b> | <b>1,003,947.68</b> | <b>3,713,507.76</b> | <b>1,904,310.69</b> | <b>0.00</b>       | <b>83,864.53</b>  | <b>140,618.63</b> | <b>64,622.35</b> | <b>0.00</b>      | <b>8,971.00</b> | <b>865,545,269.36</b> |
| Interest & Dividend Income                    | 0.00                 | 0.00                | 3,579,223.53          | 34,821.15           | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 3,614,044.68          |
| Miscellaneous/Other                           | 0.00                 | 0.00                | 5,000.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 5,000.00              |
| Return of Campaign Contribution               | 0.00                 | 0.00                | 1,502.03              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 1,502.03              |
| Settlements                                   | 0.00                 | 0.00                | 3,158.88              | 65.14               | 0.00                | 0.00                | 0.00              | 994.95            | 0.00              | 0.00             | 0.00             | 0.00            | 4,218.97              |
| Vendor Refunds                                | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 14,400.00         | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 14,400.00             |
| Rental Income                                 | 0.00                 | 0.00                | 0.00                  | 7,167.00            | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 7,167.00              |
| Rental Deposit Refund                         | 0.00                 | 0.00                | 0.00                  | 0.00                | 0.00                | 0.00                | 787,766.00        | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 787,766.00            |
| Dechert Retainer Return                       | 0.00                 | 0.00                | 33.28                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00            | 33.28                 |
| Other   | 0.00                 | 0.00                | 9,694.19              | 7,232.14            | 0.00                | 0.00                | 802,166.00        | 994.95            | 0.00              | 0.00             | 0.00             | 0.00            | 820,087.28            |
| <b>Total Miscellaneous/Other</b>              | <b>0.00</b>          | <b>0.00</b>         | <b>9,694.19</b>       | <b>7,232.14</b>     | <b>0.00</b>         | <b>0.00</b>         | <b>802,166.00</b> | <b>994.95</b>     | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     | <b>820,087.28</b>     |
| <b>Total Receipts</b>                         | <b>41,734,819.75</b> | <b>6,539,609.74</b> | <b>813,959,925.70</b> | <b>5,049,458.77</b> | <b>3,713,507.76</b> | <b>2,368,520.83</b> | <b>832,052.50</b> | <b>636,790.24</b> | <b>140,618.63</b> | <b>64,622.35</b> | <b>26,298.00</b> | <b>8,971.00</b> | <b>875,075,195.27</b> |

# TAB 11

**ROBB EVANS & ASSOCIATES LLC, RECEIVER OF  
WG TRADING INVESOTRS, LP (“WGTI”) AND  
ASSETS OF PAUL GREENWOOD**

**SUMMARY OF PAYMENTS TO OR FOR THE BENEFIT OF GRAND CENTRAL INC.  
YEARS 2001 TO 2009**

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| <b>Payors</b> | <b>Payees</b>                            | <b>Amounts</b>          |
|---------------|--|-------------------------|
| WGTI          | Grand Central Construction Account       | \$ 14,095,000.00        |
| Mr. Greenwood | Vendors of Grand Central Inc.            | 10,052,707.76           |
| WGTI          | Grand Central Inc.                       | 4,600,000.00            |
| WGTI          | Vendors of Grand Central Inc.            | 2,576,284.00            |
| WGTI          | Keane & Beane Inc.                       | 710,000.00              |
| WGTI          | Cadwalader Wickersham & Taft Real Estate | <u>20,000.00</u>        |
|               | Total                                    | <u>\$ 32,053,991.76</u> |