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12 **UNITED STATES DISTRICT COURT**  
13 **DISTRICT OF NEVADA**

14 SECURITIES AND EXCHANGE  
15 COMMISSION,

16 Plaintiff,

17 vs.

18 MATTHEW WADE BEASLEY et al.

19 Defendants;

20 THE JUDD IRREVOCABLE TRUST et al.

21 Relief Defendants.  
22

Case No. 2:22-CV-00612-CDS-EJY

**RECEIVER’S MOTION FOR ORDER  
IN AID OF RECEIVERSHIP  
ALLOWING AND DISALLOWING  
CLAIMS**

23  
24 Geoff Winkler (the “Receiver”), the Court-appointed receiver for Defendants J&J  
25 Consulting Services, Inc., an Alaska corporation; J&J Consulting Services, Inc., a Nevada  
26 corporation; and J and J Purchasing LLC, as well as the Wells Fargo Interest on Lawyers’ Trust  
27 Account ending in 5598 in the name of defendant Beasley Law Group PC, and Relief Defendants  
28 the Judd Irrevocable Trust; PAJ Consulting Inc.; BJ Holdings LLC; Stirling Consulting LLC; CJ

1 Investments, LLC; JL2 Investments, LLC; Rocking Horse Properties, LLC; Triple Threat  
2 Basketball, LLC; ACAC LLC; Monty Crew LLC, and the assets of Defendants and Relief  
3 Defendants Matthew Wade Beasley, Jeffrey J. Judd, Christopher R. Humphries, Shane M. Jager,  
4 Jason M. Jongeward, Denny Seybert, Roland Tanner, Larry Jeffery, Jason A. Jenne, Seth  
5 Johnson, Christopher M. Madsen, Richard R. Madsen, Mark A. Murphy, Cameron Rohner,  
6 Warren Rosegreen, and Anthony Michael Alberto, Jr. (collectively, the “Receivership  
7 Entities”)<sup>1</sup>, moves this Court for an order approving the Receiver’s recommended treatment of  
8 claims against the Receivership Entities. Once the Receiver has determined the appropriate  
9 distribution methodology, the Receiver will bring a separate motion for an order authorizing him  
10 to make distributions on the claims.

11 This Motion is based on the following memorandum of points and authorities, the  
12 attached exhibits, all papers on file, and any argument the Court may consider.

13 **MEMORANDUM OF POINTS AND AUTHORITIES**

14 **I. INTRODUCTION**

15 The Receiver respectfully moves for an order from this Court approving the Receiver’s  
16 recommended treatment of claims against the Receivership Entities. Put simply, by this Motion,  
17 the Receiver seeks to secure Court approval of his recommended treatment of investor and non-  
18 investor claims against the Receivership Entities, including whether such claims should be  
19 allowed, disallowed, or partially allowed, and the priority of such claims. This Motion addresses  
20 the majority of claims; however, a small subset of claims, which are subject to ongoing  
21 discussions between the Receiver and Horizon Trust Company, have yet to be fully audited and  
22 will thus be included in a separate claims motion. Additionally, the Receiver is currently  
23 analyzing the most equitable and just means for making distributions to holders of allowed, non-  
24 priority claims, including investor claims, and thus plans to file a separate motion for distribution  
25 once that methodology has been determined. In the meantime, however, the Receiver requests  
26 that the Court approve the Receiver’s proposed treatment of those claims that have been fully  
27

28 <sup>1</sup> On July 29, 2022, this Court entered an order expanding the original receivership order to apply to additional defendants (*see* ECF No. 207).

1 audited.

2 **II. RELEVANT BACKGROUND**

3 The SEC initiated this action on April 12, 2022, by the filing of a complaint and motion  
4 for temporary restraining order seeking, among other things, the freezing of defendants' assets  
5 and the appointment of a receiver over the Receivership Entities. The Court granted the  
6 temporary restraining order, in part, by allowing the asset freeze to proceed but set the motion  
7 for a hearing in order to provide defendants an opportunity to be heard on the temporary  
8 receivership request. (ECF No. 3). On April 21, 2022, a hearing was held and the Court found  
9 grounds to enter a preliminary injunction, asset freeze, and other equitable relief. (ECF No. 56).  
10 Thereafter, on May 3, 2022, the SEC filed a motion to appoint receiver and requested related  
11 relief. (ECF No. 67). On June 3, 2022, an Order was entered appointing Geoff Winkler as  
12 Receiver (the "Appointment Order"). (ECF No. 88). The Appointment Order authorized,  
13 empowered, and directed the Receiver to, among other things, marshal the Receivership Entities'  
14 available assets and perform an accounting of the Entities' business and financial affairs.

15 In August 2025, the Receiver obtained Court approval of claim procedures, including  
16 the retention of Stretto to provide an electronic claims process and to maintain the register of  
17 claims. (See ECF No. 345). Pursuant to the Court-approved claim procedures, the Receiver  
18 gave investors and creditors notice via letter of the December 1, 2025, deadline to file claims  
19 (the "Claims Bar Date"). The Receiver also posted information about the Claims Bar Date on  
20 the website that he maintains for this receivership and emailed those investors who had provided  
21 the Receiver with email addresses. In addition, the Receiver published notice of the Claims Bar  
22 Date in *USA Today*, the *Las Vegas Review-Journal*, and the *Salt Lake Tribune*. The Receiver  
23 received a total of 1,063 claims, which included four claims that were untimely filed.

24 The Receiver and his team reviewed all claims received to verify that they were  
25 consistent with the Receivership Entities' books and records and supported by appropriate  
26 documentation. When there were discrepancies or additional information was required, the  
27 Receiver's team reached out to the investor or creditor to obtain more information or to address  
28 the propriety for making an adjustment to the claim. Attached hereto as **Exhibit 1** is a schedule

1 of all claims outlining the Receiver’s proposed treatment of each claim, including whether the  
2 claim should be disallowed or partially allowed. As detailed fully in the claims schedule, of the  
3 1,063 claims received, 79 withdrew their claim. Of the remaining active claims, the Receiver is  
4 recommending allowance in full of 898 claims, which includes two claims that were untimely  
5 filed and four claims from claimants who provided professional services in the pre-receivership  
6 period. As outlined more fully below, the Receiver recommends that three of the claims from  
7 pre-receivership professionals be allowed administrative priority. There are 19 claims that the  
8 Receiver recommends be allowed in part (including five claims by pre-receivership  
9 professionals) and 18 claims that the Receiver recommends be disallowed for the reasons set  
10 forth in the attached claims register and detailed more fully below.

11 The Receiver also received 49 claims from claimants who are clients of Horizon Trust  
12 Company (“HTC”) and invested in J&J via their HTC self-directed IRA account. Due to  
13 outstanding requests for information from the Receiver to HTC about these client accounts, the  
14 Receiver is not in a position to recommend approval of these claims at this time. Upon receipt  
15 of the requested information from HTC, the Receiver will complete a full audit of these claims  
16 and issue a separate claims motion. Additionally, the Receiver is still analyzing the most  
17 equitable and just means of distribution and intends to file a separate motion regarding  
18 distribution once such evaluation has been completed. At present, however, the Receiver  
19 requests that the Court approve his recommended treatment of all claims on which a full audit  
20 has been completed.

### 21 **III. ARGUMENT**

22 Federal courts presiding in equity over fiduciary estate *res* are vested with wide  
23 discretion to enter orders approving the claims process and the plan for disposition of those  
24 assets. “The power of a district court to impose a receivership . . . derives from the inherent  
25 power of a court of equity to fashion effective relief.” *SEC v. Wencke*, 622 F.2d 1363, 1369 (9th  
26 Cir. 1980). “The primary purpose of equity receiverships is to promote orderly and efficient  
27 administration of the estate by the district court for the benefit of creditors.” *SEC v. Hardy*, 803  
28 F.2d 1034, 1038 (9th Cir. 1986). “[T]he practice in administering an estate by a receiver . . .

1 must accord with the historical practice in federal courts or with a local rule.” FRCP. 66.

2 As the Ninth Circuit explained:

3 A district court’s power to supervise an equity receivership and to  
4 determine the appropriate action to be taken in the administration of  
5 the receivership is extremely broad. The district court has broad  
6 powers and wide discretion to determine the appropriate relief in an  
7 equity receivership. The basis for this broad deference to the district  
8 court's supervisory role in equity receiverships arises out of the fact  
9 that most receiverships involve multiple parties and complex  
10 transactions.

11 *SEC v. Capital Consultants, LLC*, 397 F.3d 733, 738 (9th Cir. 2005) (citations omitted);  
12 *see also CFTC v. Topworth Int’l, Ltd.*, 205 F.3d 1107, 1115 (9th Cir. 1999) (“This court affords  
13 ‘broad deference’ to the court’s supervisory role, and ‘we generally uphold reasonable  
14 procedures instituted by the district court that serve th[e] purpose of orderly and efficient  
15 administration of the receivership for the benefit of creditors.”). With respect to administering  
16 claims against the receivership estate, it is well-settled that district courts supervising federal  
17 equity receiverships have broad discretion to adopt appropriate procedures to administer the  
18 assets of and claims against a receivership estate. *See Capital Consultants, LLC*, 397 F.3d at  
19 738; *Hardy*, 803 F.2d at 1038.

20 The Receiver’s recommended treatment of the claims is appropriate and consistent with  
21 applicable law, as explained more fully below, and the Court has broad discretion to approve  
22 the Receiver’s recommendations.

23 **A. The Receiver’s Recommended Treatment of Pre-Receiverhip Professional  
24 Claims Should Be Approved.**

25 A number of the claims asserted against the Receivership Entities were submitted by  
26 professionals (the “Pre-Receiverhip Professionals”) who were engaged in connection with: (i) a  
27 pre-federal receivership state court receivership pending in the Clark County District Court,  
28 Nevada, Case No. A-22-849806-B (the “State Court Receivership”); and (ii) the jointly  
administered pre-receivership chapter 11 cases (the “J&J Bankruptcies”) of J&J Consulting  
Services, Inc. and J&J Purchasing, LLC (together, the “J&J Debtors” or the “Debtors”),  
commenced in the United States Bankruptcy Court for the District of Nevada under Case

Nos. 22-10942 and 22-10943.<sup>2</sup> Because the former state court receivership *res* and the Debtors' estates are now included within the present receivership estate (the “Estate”), the Receiver has evaluated whether professional service claims arising from the State Court Receivership and the J&J Bankruptcies may be asserted against the Receivership Entities. The Receiver's assessment turns on the nature of each claim, the basis on which it would have been compensable in the prior proceeding, and the extent to which analogous bankruptcy principles applicable to federal receiverships support allowance or priority in the instant receivership.

Following a thorough review and analysis of the claim materials submitted by each of the Pre- Receivership Professionals, identified below, the Receiver sorted the claimants into three categories: (i) Pre- Receivership Professionals involved in the State Court Receivership; (ii) Pre- Receivership Professionals retained by the J&J Debtors in the J&J Bankruptcies; and (iii) other Pre- Receivership Professionals involved in the J&J Bankruptcies. The standards governing those claims, and the Receiver's determination as to the allowability and priority of each, are set forth below. The recommended treatment of the claims of each of the Pre- Receivership Professionals is summarized below and discussed in greater detail herein:

<u>Claimant</u>	<u>Total Asserted Claim</u>	<u>Allowed Administrative Priority</u>	<u>Allowed General</u>	<u>Disallowed</u>
Fox Rothschild LLP (Claim No. JJ1001058)	\$119,626.32	\$119,626.32	\$0.00	\$0.00
Ballard Spahr LLP (Claim No. JJ1001055)	\$29,661.60	\$29,661.60	\$0.00	\$0.00
Parcelon, LLC (Claim No. JJ1001061)	\$44,329.22	\$44,329.22	\$0.00	\$0.00
Kroll Restructuring Administration LLC (Claim No. JJ1001056)	\$53,418.60	\$0.00	\$53,418.60	\$0.00
Province, LLC (Claim No. JJ1001060)	\$74,581.25	\$0.00	\$73,412.74	\$1,168.51

<sup>2</sup> Case 22-10943 is referred to herein as the “Purchasing Case.”

<u>Claimant</u>	<u>Total Asserted Claim</u>	<u>Allowed Administrative Priority</u>	<u>Allowed General</u>	<u>Disallowed</u>
Province Fiduciary Services, LLC (Peter Kravitz) (Claim No. JJ1001062)	\$96,666.67	\$0.00	\$80,000.00	\$16,666.67
Garman Turner Gordon LLP (Claim No. JJ1001057)	\$243,382.34	\$0.00	\$169,179.34	\$74,203.00
Schwartz Law, PLLC (Claim Nos. JJ1001059a & JJ1001059b)	\$241,765.11 <sup>3</sup>	\$110,100.00	\$99,099.11	\$32,566.00

Although federal equity receiverships are not governed by the Bankruptcy Code, courts routinely look to bankruptcy principles as persuasive guidance in administering Receivership Entities. *SEC v. Cap. Consultants, LLC*, 397 F.3d 733, 745 (9th Cir. 2005) (finding bankruptcy law analogous and persuasive in resolving issues of receivership administration); *SEC v. Champion-Cain*, 2022 WL 22912794, at \*4 (S.D. Cal. Nov. 22, 2022) (applying bankruptcy principles in the administration of a Receivership Entities); *SEC v. Equitybuild, Inc.*, 2024 WL 3069682, at \*5 (N.D. Ill. June 20, 2024) (finding that receiverships are appropriately administered in a manner analogous to bankruptcy cases even if not governed by the Bankruptcy Code). Additionally, a federal equity receiver is expected to consider the equities of the circumstances in administering the claims asserted against a Receivership Entities. *See Cap. Consultants, LLC*, 397 F.3d at 739 (upholding the terms of a receiver's distribution plan in part because they "represent[ed] an administratively workable and equitable method of allocating the limited assets of the receivership"). Consistent with that authority, the Receiver has evaluated the Pre-Receivership Professionals' claims by reference to principles derived from the Bankruptcy Code, while recognizing that the ultimate determination remains equitable in nature and must be made in light of the particular circumstances of the instant receivership.

The Receiver's evaluation of the allowability and priority of each category of Pre-  
Receivership Professional claims involved two levels of scrutiny: First, in order to hold a

<sup>3</sup> The billing records submitted in support of this claim reflect a total claim of \$267,075.50, but include duplicative billing entries and clerical errors, and fail to account for fees already paid. Based on the Receiver's calculations, the claim materials support a total asserted claim of \$241,765.11.

1 cognizable claim against the Receivership Entities, a Pre- Receivership Professional must have  
 2 held a right to payment against one or more of the individuals or entities now within the scope  
 3 of the instant receivership. If such a right existed, the corresponding obligation may be asserted  
 4 against the Receivership Entities. *See Randolph & Randolph v. Scruggs*, 190 U.S. 533, 538-39  
 5 (1903) (recognizing claims for professional services rendered in an assignment for the benefit  
 6 of creditors which benefitted the superseding bankruptcy estate); *see also In re Washington*  
 7 *Brewing Co.*, 56 F. Supp. 998, 998-99 (W.D. Pa. 1944) (recognizing claims for professional  
 8 services incurred during a receivership against a superseding bankruptcy estate). Second, once  
 9 it is established that a Pre- Receivership Professional holds a cognizable claim against the  
 10 Receivership Estate, the priority properly afforded to that claim within the context of the instant  
 11 receivership must be determined, ordinarily by reference to bankruptcy principles applied by  
 12 analogy in receivership proceedings.

### 13 1. Claims of State Court Receivership Professionals

14 The first category of Pre- Receivership Professional claims consists of professionals who  
 15 provided services in connection with the State Court Receivership. The state court receiver  
 16 retained Fox Rothschild LLP (“Fox Rothschild”) to serve as his counsel in the J&J Bankruptcies,  
 17 Ballard Spahr LLP (“Ballard Spahr”) to serve as his counsel in the State Court Receivership,  
 18 and also performed services himself, together with his staff at Parcelon, LLC (collectively,  
 19 “Parcelon”). Fox Rothschild has submitted a claim for \$119,626.32 in fees and expenses.  
 20 Ballard Spahr has submitted a claim totaling \$29,661.60 in fees and expenses. Parcelon has  
 21 submitted a claim for \$44,329.22 in fees and expenses incurred by the state court receiver and  
 22 his staff.

23 Under analogous bankruptcy principles, the claims asserted by the Pre- Receivership  
 24 Professionals involved in the State Court Receivership are cognizable against the Receivership  
 25 Entities and are subject to allowance, in full, as administrative priority claims. Section 543(c)(2)  
 26 of the Bankruptcy Code provides that, when a custodian such as a state court receiver<sup>4</sup> is  
 27

28 \_\_\_\_\_  
<sup>4</sup> A receiver is a custodian within the meaning of the Bankruptcy Code. 11 U.S.C. § 101(11).

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1 displaced by the commencement of a case under chapter 9 or chapter 11, the court shall provide  
 2 for payment of the custodian's reasonable compensation and expenses. Sections 503(b)(3)(E),  
 3 503(b)(4), and 507(a)(2) provide that the fees and expenses of the custodian's professionals are  
 4 afforded administrative priority treatment and corresponding priority in the superseding estate.  
 5 *See* 11 U.S.C. §§ 503(b)(3)(E), 503(b)(4), 507(a)(2). Here, the state court receiver, his staff, and  
 6 his retained professionals incurred the fees and expenses at issue in administering the State Court  
 7 Receivership, which was later superseded by the instant receivership. A receivership is  
 8 analogous to a Chapter 11 bankruptcy; in each context, where the subject entity cannot operate  
 9 as a going concern, the fiduciary is charged with marshaling and selling assets, preserving value,  
 10 and distributing the resulting proceeds in an orderly and equitable manner among creditors. *See*  
 11 *SEC v. Wealth Mgmt. LLC*, 628 F.3d 323, 334 (7th Cir. 2010) (“The goal in both securities-fraud  
 12 receiverships and liquidation bankruptcy is identical—the fair distribution of the liquidated  
 13 assets.”). By analogy to the Bankruptcy Code’s treatment of superseded custodians and their  
 14 professionals, the claims of the Pre- Receivership Professionals in this category should therefore  
 15 be recognized against the Receivership Entities on an administrative priority basis, in the  
 16 amounts set forth below:<sup>5</sup>

<u>Claimant</u>	<u>Amount of Allowed Claim</u>	<u>Administrative Priority</u>
Fox Rothschild	\$119,626.32	Yes
Ballard Spahr	\$29,661.60	Yes
Parcelon	\$44,329.22	Yes

22 **2. Claims of the Debtors’ Professionals**

23 The second category of claims consists of professionals retained by the J&J Debtors during the  
 24 J&J Bankruptcies. The Debtors engaged Kroll Restructuring Administration LLC (“Kroll”) as  
 25 their noticing and claims agent, Province, LLC as their financial advisor, Peter Kravitz, through  
 26

27 \_\_\_\_\_  
 28 <sup>5</sup> The Receiver’s determination is further supported by the fact that he has reviewed the invoices associated with the claims in this category and has found no indication that the services described therein were excessive, duplicative, or outside the scope of the state court receiver’s duties.

Province Fiduciary Services, LLC (together with Province, LLC, “Province”), as their Chief Restructuring Officer (“CRO”), and Garman Turner Gordon LLP (“Garman Turner”) as their bankruptcy counsel. Each of these professionals (together, the “Debtors’ Professionals”) has submitted a claim for unpaid fees and expenses: Kroll seeks \$53,418.60; Province seeks \$74,581.25 for financial advisory services and \$96,666.67 for services rendered by Mr. Kravitz as CRO; and Garman Turner seeks \$243,382.34. As set forth herein, the Receiver has determined that the claims of Kroll, Province, Mr. Kravitz, and Garman Turner should be allowed as non-priority claims in the amounts identified below<sup>6</sup>:

<u>Claimant</u>	<u>Amount of Allowed Claim</u>	<u>Administrative Priority</u>
Kroll	\$53,418.60	None
Province, LLC	\$73,412.74	None
Province Fiduciary Services, LLC (Peter Kravitz)	\$80,000.00	None
Garman Turner	\$169,179.34	None

**a. The Debtors’ Professionals Hold Cognizable Claims Against the Receivership Entities.**

The invoices and related materials submitted by each of the Debtors’ Professionals generally establish that they performed services for the Debtors, giving rise to claims that are at least facially cognizable against the Debtors’ estates, and accordingly the Receivership Entities. Sections 327 and 330 of the Bankruptcy Code, read together, provide that professionals retained by a debtor are entitled to reasonable compensation from the estate for reasonable fees and expenses incurred in connection with actual and necessary services provided. *See* 11 U.S.C. §§ 327, 330. Here, the Debtors’ Professionals have submitted invoices and related materials reflecting services rendered for the benefit of the J&J Debtors, and those materials generally establish a right to payment against the Debtors' estates. Because those professionals

<sup>6</sup> As discussed in subsections (c) and (d) below, the amounts subject to allowance for Province and Garman Turner reflect specific reductions.

1 would have been entitled to payment from the J&J Debtors' estates, their claims are likewise  
2 cognizable against the superseding Receivership Entities, subject to the specific limitations  
3 addressed below.

4 **b. The Debtors' Professionals Are Not Entitled to Priority**  
5 **Treatment.**

6 The Receiver has determined that claims of the Debtors' Professionals should not receive  
7 priority treatment. As discussed above, the Receiver's proposed treatment of the Pre-  
8 Receivership Professional claims is guided principally by analogous bankruptcy law. Although  
9 that authority supports the conclusion that the Debtors' Professionals hold cognizable claims  
10 against the Receivership Entities, the Receiver has identified no statutory provision or analogous  
11 authority supporting administrative priority treatment for those claims. Therefore, the claims of  
12 the Debtors' Professionals should be treated as general claims.

13 Applicable principles of bankruptcy law support the Receiver's determination. As  
14 explained above, sections 543(c)(2), 503(b)(4), and 507(a)(2) of the Bankruptcy Code provide  
15 a basis for administrative priority treatment for claims held by a custodian, and the custodian's  
16 professionals, where the custodian is superseded by the commencement of a Chapter 9 or  
17 Chapter 11 case. Debtors and debtors in possession, however, are not "custodians" within the  
18 meaning of the Bankruptcy Code and therefore do not qualify for analogous treatment on that  
19 basis. *See* 11 U.S.C. § 101(11) (not including debtors-in-possession in the definition of  
20 "custodian"); *see also SEC v. Byers*, 592 F. Supp. 2d 532, 539 (S.D.N.Y. 2008) ("a debtor-in-  
21 possession is not a 'custodian' within the meaning of the Bankruptcy Code"). Accordingly,  
22 Sections 543(c)(2) and 503(b)(4) of the Bankruptcy Code do not extend to the Debtors'  
23 Professionals in the same manner they extend to the state court receiver and his professionals.

24 Unlike the superseded state-court receiver and his professionals, the Debtors'  
25 Professionals were retained by debtors in possession, not by a superseded custodian. Again, the  
26 Receiver has identified no analogous principle under which the Debtors' Professionals' unpaid  
27 compensation would constitute an administrative priority obligation against the Receivership  
28 Entities. Accordingly, the Receiver has determined that the claims of the Debtors' Professionals

1 should be allowed, as further detailed herein, but treated as general claims.

2 **c. A Portion of Garman Turner’s Claim Is Subject to**  
 3 **Disallowance.**

4 It is well-established, including in the receivership context, that a fiduciary estate is not  
 5 responsible for satisfying claims for fees and expenses incurred in opposing the existence of that  
 6 estate. *See, e.g., SEC v. Cap. Counsellors, Inc.*, 378 F. Supp. 224, 226-27 (S.D.N.Y. 1974) (“If  
 7 legal services rendered in opposition to a bankruptcy proceeding are not compensable out of the  
 8 bankruptcy estate, then clearly ... services rendered ... in opposition to the SEC application for  
 9 injunctive relief and receivership are ... not compensable from the assets of” the Receivership  
 10 Entities); *SEC v. Alan F. Hughes, Inc.*, 481 F.2d 401, 403-05 (2d Cir. 1973) (affirming a lack of  
 11 legal basis for payment of legal services rendered in opposing creation of fiduciary estate);  
 12 *Bodenheimer, Jones, Szwak, & Winchell L.L.P. v. Earwood (In re Bodenheimer, Jones, Szwak,*  
 13 *& Winchell L.L.P.)*, 592 F.3d 664, 671-72 (5th Cir. 2009) (finding no credible argument that  
 14 fees for superseded custodian and attorneys incurred in opposing bankruptcy petition were  
 15 necessary to preserve the estate and vacating bankruptcy court order approving payment  
 16 thereof); *In re Kenval Marketing Corp.*, 84 B.R. 32, 35 (Bankr. E.D. Pa. 1988) (“No ground  
 17 appears for allowing [compensation] for services in resisting an adjudication of bankruptcy.”)  
 18 (quoting *Scruggs*, 190 U.S. at 39); *In re Lake Region Operating Corp.*, 238 B.R. 99, 102-03  
 19 (Bankr. M.D. Pa. 1999) (disallowing fees incurred by superseded state-court receiver in  
 20 opposing an involuntary petition in part because “it has been established that efforts expended  
 21 in resisting [a] bankruptcy cannot be compensated by the bankruptcy estate”); *In re 29 Brooklyn*  
 22 *Ave., LLC*, 548 B.R. 642, 651-52 (Bankr. E.D.N.Y. 2016) (“Courts have consistently held that  
 23 a [r]eceiver cannot recover fees for efforts to oppose a bankruptcy.”).

24 Here, the Receiver’s review of Garman Turner’s invoices suggests that approximately  
 25 \$74,203.00 of the firm's \$243,382.34 claim is attributable to the Debtors' efforts to oppose the  
 26 existence of the instant federal receivership. Accordingly, the Receiver recommends this portion  
 27 of Garman Turner's claim be disallowed.

28 ///

1 **d. Additional Reductions to the Debtors' Professionals' Claims.**

2 In addition to Garman Turner's claim, the Receiver has determined that the claims  
3 submitted by Province should be reduced from the amounts asserted. First, a portion of  
4 Province, LLC's claim reflects services that are not compensable against the Debtors' estates,  
5 and therefore are not compensable against the Receivership Entities. Professionals retained by  
6 a fiduciary estate may not recover compensation from the estate for services performed outside  
7 the scope of their approved retention. *See, e.g., In re Crafts Retail Holding Corp.*, 378  
8 B.R. 44, 51 (Bankr. E.D.N.Y. 2007) (denying financial advisor's request for reimbursement of  
9 fees that "did not relate to the completion of any financial advisory services ... and were not  
10 necessary to the completion of tasks"). The billing invoices submitted in support of Province,  
11 LLC's claim include entries totaling \$1,168.51 relating to Province, LLC's assessment of the  
12 instant receivership. These services appear not to bear any reasonable relationship to Province,  
13 LLC's duties as financial advisors to the J&J Debtors. Accordingly, the Receiver submits that  
14 this portion of Province, LLC's claim is not cognizable against the Receivership Entities and  
15 should be disallowed.

16 Second, the terms of Peter Kravitz's retention as the Debtors' CRO necessarily limit the  
17 maximum compensation he may seek. Mr. Kravitz was approved to serve as the Debtors' CRO  
18 at a rate of \$50,000 per month, effective April 15, 2022, through June 3, 2022, when the Receiver  
19 was appointed and Mr. Kravitz was divested of any authority over the J&J Debtors. *See* ECF  
20 No. 88 (order appointing Receiver); Purchasing Case, ECF Nos. 13 (application to employ), 107  
21 (order approving employment). Based on the approved monthly compensation rate, the  
22 maximum allowable compensation for the relevant period is \$80,000: \$25,000 for April 15–30  
23 (one-half of the \$50,000 monthly fee), \$50,000 for May, and \$5,000 for June 1–3. To the extent  
24 Province seeks compensation in excess of that amount for Mr. Kravitz's services, the excess is  
25 not supported by the terms of his approved retention and should be disallowed.

26 **3. Schwartz Law's Claim**

27 The final category of Pre-Receivership Professional claims consists of professionals who  
28 participated in the J&J Bankruptcies but were not retained by the J&J Debtors—namely

1 Schwartz Law, PLLC (“Schwartz Law”), which represented the petitioning creditors that  
 2 commenced the involuntary bankruptcy cases against the J&J Debtors. Schwartz Law has  
 3 submitted a claim for \$241,765.11 in fees and expenses.<sup>7</sup> Having reviewed the claim materials  
 4 and the applicable authority, the Receiver has determined that Schwartz Law’s claim should be  
 5 treated in three parts: (i) the majority of the claim is entitled to allowance as an administrative  
 6 priority claim; (ii) a portion of the claim is subject to allowance, but only as a general claim; and  
 7 (iii) a portion is not compensable against the Receivership Entities and should be disallowed, as  
 8 reflected below:

<u>Treatment</u>	<u>Amount</u>
Allowed with Administrative Priority	\$110,100.00
Allowed as a General Claim	\$99,099.11
Disallowed	\$32,566.00
<b>Total</b>	<b>\$241,765.11</b>

15 **a. Schwartz Law’s Estate Preservation-Related Fees Warrant**  
 16 **Administrative Priority Treatment.**

17 The majority of Schwartz Law’s claim warrants administrative priority treatment  
 18 because the services at issue conferred a direct and concrete benefit on the Receivership Entities  
 19 by contributing to the preservation of assets that were later recovered by the Receiver, many of  
 20 which have already been monetized for the benefit of the Receivership Entities and its creditors.  
 21 Section 503(b)(3)(D) of the Bankruptcy Code affords administrative priority treatment to claims  
 22 held by creditors that made a substantial contribution in a Chapter 9 or Chapter 11 case. 11  
 23 U.S.C. § 503(b)(3)(D). The substantial contribution test requires the creditor to have imparted  
 24 a benefit to the estate. *In re Christian Life Center*, 821 F.2d 1370 (9th Cir. 1987) (recognizing  
 25 the “extent of benefit to the estate” as “[t]he principal test of substantial contribution”). The  
 26 analysis is necessarily fact-specific and focuses on whether the asserted contribution preserved  
 27 value, reduced costs otherwise borne by the estate, or otherwise yielded a benefit to the estate.

28 \_\_\_\_\_  
<sup>7</sup> See footnote 4, *supra*.

1 *See In re Lohrey Enters., Inc.*, 2013 WL 6169414, at \*1 (N.D. Cal. Nov. 25, 2013) (“Services  
2 that substantially contribute to a Chapter 11 are those that foster and enhance, rather than retard  
3 or interrupt.”). “Extensive participation” in a case, alone, is insufficient to establish a substantial  
4 contribution claim. *Id.*

5 Schwartz Law contends that its services conferred a substantial benefit on the  
6 Receivership Entities and that its claim therefore should be afforded administrative priority by  
7 analogy to the Bankruptcy Code. In particular, Schwartz Law asserts that, among other things,  
8 it engaged in extensive efforts to prevent the dissemination of assets later comprising a part of  
9 the Receivership Entities, including via the commencement of related litigation, the recordation  
10 and maintenance of *lis pendens* against eleven (11) real properties that were later liquidated by  
11 the Receiver, thereby preserving assets that ultimately generated proceeds for the benefit of  
12 creditors. In the Receiver's view, the invoices submitted in support of the claim reflect that  
13 Schwartz Law incurred \$110,100.00 in fees and expenses in connection with its asset-  
14 preservation efforts. The Receiver agrees that those services bear a direct and reasonable  
15 relationship to the preservation of Receivership Entities assets. Accordingly, by analogy to  
16 section 503(b)(3)(D) of the Bankruptcy Code, the Receiver has determined that the fees  
17 Schwartz Law incurred that are attributable to this work should be afforded administrative  
18 priority treatment, in the amount of \$110,100.00.

19 **b. Schwartz Law’s Petition-Related Fees Are Subject to**  
20 **Allowance Only As General Claims.**

21 The fees and expenses Schwartz Law incurred in connection with the preparation, filing,  
22 and adjudication of the involuntary petitions against the J&J Debtors, through entry of the orders  
23 for relief, should be subject to allowance as general claims, but not afforded priority.  
24 Section 503(b)(3)(A) of the Bankruptcy Code authorizes reimbursement of the actual, necessary  
25 expenses incurred by petitioning creditors in commencing an involuntary bankruptcy case, and  
26 section 503(b)(4) extends that treatment to the reasonable fees and expenses of their counsel.  
27 *See* 11 U.S.C. §§ 503(b)(3)(A), 503(b)(4); *see also In re Blue Circle Inv., LLC*, 2022  
28 WL 1241426, at \*2 (Bankr. D. Idaho Apr. 27, 2022) (awarding fees for preparing and filing the

1 involuntary petition, contacting creditors to join, conducting legal and factual research regarding  
2 grounds for filing, and litigation relating to the order for relief). Together, this authority  
3 recognizes that petitioning creditors and their counsel may recover compensation for services  
4 directly related to the preparation, filing, and adjudication of an involuntary petition through  
5 entry of the order for relief. Although such fees may qualify for administrative priority in the  
6 bankruptcy cases themselves under sections 503(b)(3)(A) and 503(b)(4), the priority is tied to  
7 the bankruptcy estates created by those cases and does not automatically follow the claim into  
8 the superseding receivership.

9 The Receiver's review of Schwartz Law's invoices reflects that the firm incurred  
10 \$99,099.11 in fees and expenses relating to the involuntary petitions in the J&J Bankruptcies.  
11 Accordingly, and due to the absence of any analogous bankruptcy principle warranting  
12 administrative priority, this portion of the claim is allowable, but only as a general claim against  
13 the Receivership Entities.

14 **c. A Portion of Schwartz Law's Claim Is Subject to**  
15 **Disallowance.**

16 The remaining portions of Schwartz Law's claim are attributable to services that would  
17 not have been compensable against the J&J Debtors' estates and, by analogy, are not  
18 compensable against the Receivership Entities. Apart from (i) the adjudication of the  
19 involuntary petitions in the J&J Bankruptcies and (ii) Schwartz Law's contribution to the  
20 preservation of Receivership Entities assets, the Receiver has identified no other basis on which  
21 Schwartz Law could seek compensation from the J&J Debtors' estates.

22 The Receiver's review of the invoices submitted in support of Schwartz Law's claim  
23 reflects that the firm accrued \$32,566.00 in fees attributable to services falling outside the two  
24 aforementioned categories, including by way of example, fees billed after the dismissal of the  
25 J&J Bankruptcies for reviewing filings in the instant receivership. Because Schwartz Law could  
26 not have recovered such fees and expenses from the J&J Debtors' estates in the first instance,  
27 the portion of Schwartz Law's claim attributable to those services is likewise not cognizable  
28 against the Receivership Entities and should be disallowed.

1           **B. The Receiver’s Recommended Treatment of Other Claims Should Be**  
2           **Approved.**

3           **1. Allowed Claims**

4           As noted above, for the overwhelming majority of claims, the Receiver recommends  
5 they be allowed in full. For these claims, the claimants have agreed with the Receiver’s  
6 valuation of their claims, and the Receiver recommends that those claims be allowed in the  
7 amounts identified in the claims register attached as **Exhibit 1** hereto.<sup>8</sup> There are two claims  
8 that were received after the Claims Bar Date that the Receiver recommends be allowed: Claim  
9 JJ1001065 in the amount of \$190,000 and Claim JJ1001066 in the amount of \$48,550. For both  
10 these claims, the claimants had investments via family members that were not originally  
11 attributed to the claimants, causing the claimants to appear as winning investors in the forensic  
12 accounting. Upon notification to the claimants that they were winning investors and owed  
13 money to the Receivership, the claimants and their respective family members provided proof  
14 that the investment dollars in fact belonged to the claimants. Because of this, the Receiver’s  
15 team recommended the claimants file a late claim. Given these circumstances, the Receiver  
16 recommends these two claims be allowed, despite their tardiness.

17           **2. Disallowance of Claims Filed by Winning Investors and Named**  
18           **Defendants Is Appropriate**

19           Of the 18 claims the Receiver recommends be denied in full, virtually all of the claimants  
20 are net winners or named defendants or otherwise not claim eligible. For Claim JJ1000597 and  
21 Claim JJ1000752, the claimants were minor children of a winning investor who invested on their  
22 behalf; for Claim JJ1001040 and Claim JJ1001044, the claimants are entities belonging to a  
23 named defendant; and for Claim JJ1001052, the claimant is married to a winning investor. These  
24 claimants are not claim eligible and thus disallowance of their claims is appropriate. The  
25 Receiver also recommends disallowance of Claim JJ1001051, as it is a duplicate claim, Claim  
26

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27 <sup>8</sup> The claims register delineates certain allowed claims as “Claim Allowed – Hold Payment.” These  
28 claims are from claimants who received funds after the Receiver was appointed, which funds are thus  
considered priority distributions. As such, and as will be explained in more detail in the Receiver’s  
forthcoming distribution motion, the Receiver recommends that, while these claims be allowed in the  
amounts identified in the claims register, new distribution of these claims be delayed.

1 JJ1001063, as it was filed late and included transactions already accounted for in a prior claim,  
2 and Claim JJ1001064, as it was filed late and included transactions attributed to a winning  
3 investor, and the claimant did not provide additional detail to substantiate the claim.

4 **3. Disputed Claims Should Be Allowed in the Amount of the Receiver's**  
5 **Calculations**

6 Finally, there are 19 total claims that the Receiver recommends be allowed in part. Five  
7 of the partially allowed claims are by the Pre-Receivership Professionals, as discussed above.  
8 Of the remaining claims, the Receiver recommends partial allowance largely as a result of the  
9 claims having included requests for payment of disallowed claim components, including  
10 interest, fees, or because the totality of the claim could not be substantiated based on the  
11 available records, as detailed fully in **Exhibit 1**. The Receiver requests that the Court approve  
12 allowance of these claims in the amounts identified in **Exhibit 1**.

13 **C. Final Dispute Procedure**

14 Finally, the Receiver requests that the Court approve a procedure for claimants to object  
15 to the proposed treatment of any claims for which the receiver recommends disallowance or  
16 only partial allowance. The Receiver proposes sending a copy of any order granting the motion  
17 the Court may enter, along with the attached claims register, to all claimants.

18 For those claimants for whom the Receiver recommends disallowance or only partial  
19 allowance, the Receiver also proposes mailing a notice of the Receiver's recommended adverse  
20 treatment of the claim and notice of the Claimant's opportunity to object in a form acceptable to  
21 the Court. The Receiver proposes that such notice provides the claimants with thirty (30) days  
22 from the date of such mailing to submit to the Receiver's office in Portland, Oregon, a *written*  
23 objection detailing all factual and legal bases for the claimant's objection and claimant's  
24 proposed alternative treatment.<sup>9</sup> Such written objection shall include such affidavits and  
25 documentary evidence as are necessary to demonstrate claimant's factual averments.

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<sup>9</sup> For all claims on which the Receiver recommends disallowance or partial allowance, the claimants  
28 have already been notified that the Receiver disputes their claim, and each such claimant is thus  
expecting to be provided with notice of an objection process if they wish to continue to pursue the  
disputed claim.

1 Upon receipt of any such written objection, the Receiver shall evaluate the objection and,  
2 for those objections the Receiver is unable to resolve with the claimant directly, he shall present  
3 the claimant’s objections to the Court in an omnibus motion. Such motion shall include an  
4 explanation detailing the factual and legal bases for the Receiver’s proposed treatment of each  
5 unresolved objection for the Court’s consideration. The Receiver proposes that claimants then  
6 be allowed a response brief of 10 pages, due 21 days after the Receiver’s submission of the  
7 omnibus motion, and the Receiver be allowed a reply brief of 10 pages for any claimant who  
8 files such a response, due 21 days after any such response is filed.

9 Upon the Court’s entry of an order granting this Motion and approving of these  
10 proposals, the Receiver will prepare a notice of adverse claim determination consistent with the  
11 Court’s ruling for the Court’s consideration and approval.

12 **IV. CONCLUSION**

13 For the foregoing reasons, the Receiver respectfully requests this Court to enter an Order:  
14 approving the Receiver’s recommended treatment of claims against the Receivership Entities  
15 and granting such other and further relief as the Court deems necessary and appropriate.

16 DATED this 11th day of May 2026.

17 **GREENBERG TRAUERIG, LLP**

18 By: /s/ Kyle A. Ewing

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20 KYLE A. EWING, Bar No. 014051

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24 DAVID R. ZARO\*  
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*Attorneys for Receiver Geoff Winkler*

GREENBERG TRAUERIG, LLP



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GREENBERG TRAURIG, LLP

# **EXHIBIT 1**

# **EXHIBIT 1**

**CLAIMS REGISTER**

Category	Count Claims Motion	Total Filed	Total Allowed	
Approve - Untimely	2	238,550.00	238,550.00	0.19%
Claim Allowed - Hold Payment	5	1,107,750.00	1,107,750.00	0.47%
Claim Allowed - Pay	891	238,802,320.99	238,947,353.22	83.82%
Claim Withdrawn	79	-	-	7.43%
Not Included in Claims Motion	49	4,185,744.78	-	4.61%
Object - Full	18	2,529,627.67	-	1.69%
Object - Partial	19	3,530,572.16	2,773,853.20	1.79%
Total	1,063	250,394,565.60	243,067,506.42	100.00%
Stretto Total	1,063	250,394,565.60	243,067,506.42	
Difference	-	-	-	

Claim No.	Category	Amount		Comments
		Amount Filed	Recommend for Allowance	
JJ1000001	Claim Allowed - Pay	25,000.00	25,000.00	
JJ1000002	Claim Allowed - Pay	119,697.66	119,698.00	Forensic accounting and claim varied by less than one dollar.
JJ1000003	Claim Allowed - Pay	64,980.00	64,980.00	
JJ1000004	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000005	Claim Allowed - Pay	246,680.32	246,680.32	
JJ1000006	Claim Allowed - Pay	46,875.00	46,875.00	
JJ1000007	Claim Allowed - Pay	73,500.00	73,500.00	
JJ1000008	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000009	Claim Allowed - Pay	745,750.00	745,750.00	
JJ1000010	Claim Allowed - Pay	76,000.00	76,000.00	
JJ1000011	Claim Allowed - Pay	16,000.00	16,000.00	
JJ1000012	Claim Allowed - Pay	500,000.00	500,000.00	
JJ1000013	Claim Allowed - Pay	35,000.00	35,000.00	
JJ1000014	Claim Allowed - Pay	41,350.00	41,350.00	
JJ1000015	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000016	Claim Allowed - Pay	147,530.00	147,530.00	
JJ1000017	Claim Allowed - Pay	325,000.00	325,000.00	
JJ1000018	Claim Allowed - Pay	110,000.00	110,000.00	
JJ1000019	Claim Allowed - Pay	227,500.00	227,500.00	
JJ1000020	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000021	Claim Allowed - Pay	160,000.00	160,000.00	
JJ1000022	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000023	Claim Allowed - Pay	91,000.00	91,000.00	
JJ1000024	Claim Allowed - Pay	786,000.00	786,000.00	
JJ1000025	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000026	Claim Allowed - Pay	21,000.00	21,000.00	
JJ1000027	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000028	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000029	Claim Allowed - Pay	132,000.00	132,000.00	
JJ1000030	Claim Allowed - Pay	130,000.00	130,000.00	
JJ1000031	Claim Allowed - Pay	231,250.00	231,250.00	
JJ1000032	Claim Allowed - Pay	658,000.00	658,000.00	
JJ1000033	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000034	Claim Allowed - Pay	237,500.00	237,500.00	
JJ1000035	Claim Allowed - Pay	39,000.00	39,000.00	
JJ1000036	Claim Allowed - Pay	53,000.00	53,000.00	
JJ1000037	Claim Allowed - Pay	1,059,858.00	1,059,858.00	
JJ1000038	Claim Allowed - Pay	51,525.00	51,525.00	
JJ1000040	Claim Allowed - Pay	300,000.00	300,000.00	
JJ1000041	Claim Allowed - Pay	364,000.00	364,000.00	
JJ1000042	Claim Allowed - Pay	47,500.00	47,500.00	
JJ1000043	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000044	Claim Allowed - Pay	437,500.00	437,500.00	
JJ1000045	Claim Allowed - Pay	300,000.00	300,000.00	
JJ1000046	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000047	Claim Allowed - Pay	61,000.00	61,000.00	
JJ1000048	Claim Allowed - Pay	282,538.00	282,538.00	
JJ1000049	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000050	Claim Allowed - Pay	684,331.00	684,331.00	
JJ1000051	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000052	Claim Allowed - Pay	2,480,000.00	2,480,000.00	
JJ1000053	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000054	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000055	Claim Allowed - Pay	38,000.00	38,000.00	
JJ1000056	Claim Allowed - Pay	295,500.00	295,500.00	

JJ100057	Claim Allowed - Pay	166,000.00	166,000.00	
JJ100058	Claim Allowed - Pay	56,000.00	56,000.00	
JJ100059	Claim Allowed - Pay	155,000.00	155,000.00	
JJ100060	Claim Allowed - Pay	100,000.00	100,000.00	
JJ100061	Claim Allowed - Pay	127,030.00	127,030.00	
JJ100062	Claim Allowed - Pay	250,600.00	250,600.00	
JJ100063	Claim Allowed - Pay	376,000.00	376,000.00	
JJ100064	Claim Allowed - Pay	100,000.00	100,000.00	
JJ100065	Claim Allowed - Pay	1,049,000.00	1,049,000.00	
JJ100066	Claim Allowed - Pay	87,500.00	87,500.00	
JJ100067	Claim Allowed - Pay	200,000.00	200,000.00	
JJ100068	Claim Allowed - Pay	212,480.00	212,480.00	
JJ100069	Claim Allowed - Pay	250,000.00	250,000.00	
JJ100070	Claim Allowed - Pay	190,000.00	190,000.00	
JJ100071	Claim Allowed - Pay	31,250.00	31,250.00	
JJ100072	Claim Allowed - Pay	100,000.00	100,000.00	
JJ100073	Not Included in Claims Motion	20,041.67	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ100074	Claim Allowed - Pay	36,000.00	36,000.00	
JJ100075	Claim Allowed - Pay	200,000.00	200,000.00	
JJ100076	Claim Allowed - Pay	220,000.00	220,000.00	
JJ100077	Claim Allowed - Pay	160,000.00	160,000.00	
JJ100078	Claim Allowed - Pay	280,000.00	280,000.00	
JJ100079	Claim Allowed - Pay	608,500.00	608,500.00	
JJ100080	Claim Allowed - Pay	88,000.00	88,000.00	
JJ100081	Claim Allowed - Pay	17,000.00	17,000.00	
JJ100082	Claim Allowed - Pay	4,674,000.00	4,674,000.00	
JJ100083	Claim Allowed - Pay	20,200.00	20,200.00	
JJ100084	Claim Allowed - Pay	70,000.00	70,000.00	
JJ100085	Claim Allowed - Pay	2,600,000.00	2,600,000.00	
JJ100086	Claim Allowed - Pay	291,191.00	291,191.00	
JJ100087	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ100088	Claim Allowed - Pay	480,000.00	480,000.00	
JJ100089	Claim Allowed - Pay	175,000.00	175,000.00	
JJ100090	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ100091	Claim Allowed - Pay	375,000.00	375,000.00	
JJ100092	Claim Allowed - Pay	100,000.00	100,000.00	
JJ100093	Claim Allowed - Pay	100,000.00	100,000.00	
JJ100094	Claim Allowed - Pay	210,000.00	210,000.00	
JJ100095	Not Included in Claims Motion	31,966.67	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ100096	Claim Allowed - Pay	268,000.00	268,000.00	
JJ100097	Claim Allowed - Pay	43,750.00	43,750.00	
JJ100098	Claim Allowed - Pay	822,000.00	822,000.00	
JJ100099	Claim Allowed - Pay	90,000.00	90,000.00	
JJ100100	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ100101	Claim Allowed - Pay	95,836.00	95,836.00	
JJ100102	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ100103	Claim Allowed - Pay	306,500.00	306,500.00	
JJ100104	Claim Allowed - Pay	451,875.00	451,875.00	
JJ100105	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ100106	Claim Allowed - Pay	100,000.00	100,000.00	
JJ100107	Claim Allowed - Pay	100,000.00	100,000.00	

JJ1000108	Claim Allowed - Pay	500,000.00	500,000.00	
JJ1000109	Not Included in Claims Motion	129,473.34	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000110	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000111	Claim Allowed - Pay	370,000.00	370,000.00	
JJ1000112	Claim Allowed - Pay	160,000.00	160,000.00	
JJ1000113	Claim Allowed - Pay	120,000.00	120,000.00	
JJ1000114	Claim Allowed - Pay	75,000.00	75,000.00	
JJ1000115	Claim Allowed - Pay	40,250.00	40,250.00	
JJ1000116	Claim Allowed - Pay	420,000.00	420,000.00	
JJ1000117	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000118	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000119	Claim Allowed - Pay	120,000.00	120,000.00	
JJ1000120	Claim Allowed - Pay	75,000.00	75,000.00	
JJ1000121	Claim Allowed - Pay	184,375.00	184,375.00	
JJ1000122	Claim Allowed - Pay	117,000.00	117,000.00	
JJ1000123	Claim Allowed - Pay	545,000.00	545,000.00	
JJ1000124	Claim Allowed - Pay	265,000.00	265,000.00	
JJ1000125	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000126	Claim Allowed - Pay	1,850,972.00	1,850,972.00	
JJ1000127	Claim Allowed - Pay	830,000.00	830,000.00	
JJ1000128	Claim Allowed - Pay	55,000.00	55,000.00	
JJ1000129	Claim Allowed - Pay	63,750.00	63,750.00	
JJ1000130	Claim Allowed - Pay	157,500.00	157,500.00	
JJ1000131	Claim Allowed - Pay	142,000.00	142,000.00	
JJ1000132	Claim Allowed - Pay	184,375.00	184,375.00	
JJ1000133	Claim Allowed - Pay	60,000.00	60,000.00	
JJ1000134	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000135	Claim Allowed - Pay	68,000.00	68,000.00	
JJ1000136	Claim Allowed - Pay	240,000.00	240,000.00	
JJ1000137	Claim Allowed - Pay	450,000.00	450,000.00	
JJ1000138	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000139	Claim Allowed - Pay	410,000.00	410,000.00	
JJ1000140	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000141	Claim Allowed - Pay	300,000.00	300,000.00	
JJ1000142	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000143	Claim Allowed - Pay	1,246,640.00	1,246,640.00	
JJ1000144	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000145	Claim Allowed - Pay	720,000.00	720,000.00	
JJ1000146	Claim Allowed - Pay	143,750.00	143,750.00	
JJ1000147	Claim Allowed - Pay	767,500.00	767,500.00	
JJ1000148	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000149	Not Included in Claims Motion	41,901.38	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000150	Claim Allowed - Hold Payment	72,000.00	72,000.00	Claimant received funds post receivership, those funds will be applied to the future distribution(s).
JJ1000151	Claim Allowed - Pay	243,864.00	243,864.00	
JJ1000152	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000153	Not Included in Claims Motion	37,025.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.

JJ1000154	Claim Allowed - Pay	1,578,333.00	1,578,333.00	
JJ1000155	Claim Allowed - Pay	27,500.00	27,500.00	
JJ1000156	Claim Allowed - Pay	158,221.00	158,221.00	
JJ1000157	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000158	Claim Allowed - Pay	190,000.00	190,000.00	
JJ1000159	Claim Allowed - Pay	442,500.00	442,500.00	
JJ1000160	Claim Allowed - Pay	287,500.00	287,500.00	
JJ1000161	Claim Allowed - Pay	64,000.00	64,000.00	
JJ1000162	Claim Allowed - Pay	495,680.00	495,680.00	
JJ1000163	Claim Allowed - Pay	258,400.00	258,400.00	
JJ1000164	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000165	Claim Allowed - Pay	243,712.50	243,712.50	
JJ1000166	Claim Allowed - Pay	116,888.00	116,888.00	
JJ1000167	Claim Allowed - Pay	268,550.00	268,550.00	
JJ1000168	Claim Allowed - Pay	105,038.00	105,038.00	
JJ1000169	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000170	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000171	Claim Allowed - Pay	57,125.00	57,125.00	
JJ1000172	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000173	Claim Allowed - Pay	143,000.00	143,000.00	
JJ1000174	Claim Allowed - Pay	194,166.00	194,166.00	
JJ1000175	Claim Allowed - Pay	362,000.00	362,000.00	
JJ1000176	Claim Allowed - Pay	247,500.00	247,500.00	
JJ1000177	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000178	Claim Allowed - Pay	476,250.00	476,250.00	
JJ1000179	Claim Allowed - Pay	954,000.00	954,000.00	
JJ1000180	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000181	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000182	Claim Allowed - Pay	298,540.00	298,540.00	
JJ1000183	Claim Allowed - Pay	343,600.00	343,600.00	
JJ1000184	Claim Allowed - Pay	158,000.00	158,000.00	
JJ1000185	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000186	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000187	Claim Allowed - Pay	794,500.00	794,500.00	
JJ1000188	Claim Allowed - Pay	171,250.00	171,250.00	
JJ1000189	Claim Allowed - Pay	180,000.00	180,000.00	
JJ1000190	Claim Allowed - Pay	142,400.00	142,400.00	
JJ1000191	Claim Allowed - Pay	57,500.00	57,500.00	
JJ1000192	Claim Allowed - Pay	16,905.00	16,905.00	
JJ1000193	Claim Allowed - Pay	198,000.00	198,000.00	
JJ1000194	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000195	Claim Allowed - Pay	237,500.00	237,500.00	
JJ1000196	Claim Allowed - Pay	25,681.00	25,680.56	Forensic accounting and claim varied by less than one dollar.
JJ1000197	Claim Allowed - Pay	69,600.00	69,600.00	
JJ1000198	Claim Allowed - Pay	197,530.00	197,530.00	
JJ1000199	Not Included in Claims Motion	77,900.83	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in I&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000200	Claim Allowed - Pay	77,356.00	77,356.00	
JJ1000201	Claim Allowed - Pay	85,000.00	85,000.00	
JJ1000202	Claim Allowed - Pay	746,250.00	746,250.00	
JJ1000203	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000204	Claim Allowed - Pay	43,750.00	43,750.00	
JJ1000205	Claim Allowed - Pay	740,000.00	740,000.00	
JJ1000206	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000207	Claim Allowed - Pay	76,000.00	76,000.00	
JJ1000208	Claim Allowed - Pay	261,711.11	261,711.11	

JJ1000209	Claim Allowed - Pay	884,530.00	884,530.00	
JJ1000210	Claim Allowed - Pay	364,000.00	364,000.00	
JJ1000211	Claim Allowed - Pay	1,378,750.00	1,378,750.00	
JJ1000212	Claim Allowed - Pay	30,000.00	30,000.00	
JJ1000213	Claim Allowed - Pay	151,200.00	151,200.00	
JJ1000214	Claim Allowed - Pay	170,000.00	170,000.00	
JJ1000215	Claim Allowed - Pay	131,794.00	131,794.00	
JJ1000216	Claim Allowed - Pay	100,150.00	100,150.00	
JJ1000217	Claim Allowed - Pay	350,000.00	350,000.00	
JJ1000218	Claim Allowed - Pay	105,010.00	105,010.00	
JJ1000219	Claim Withdrawn	-	-	- Claimant withdrew claim.
JJ1000220	Claim Withdrawn	-	-	- Claimant withdrew claim.
JJ1000221	Claim Allowed - Pay	92,850.00	92,850.00	
JJ1000222	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000223	Claim Allowed - Pay	175,000.00	175,000.00	
JJ1000224	Claim Allowed - Pay	176,888.00	176,888.00	
JJ1000225	Claim Allowed - Pay	284,066.67	284,066.67	
JJ1000226	Claim Allowed - Pay	90,000.00	90,000.00	
JJ1000227	Claim Allowed - Pay	150,000.00	150,000.00	
JJ1000228	Not Included in Claims Motion	57,600.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000229	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000230	Claim Allowed - Pay	240,000.00	240,000.00	
JJ1000231	Claim Allowed - Pay	257,500.00	257,500.00	
JJ1000232	Claim Allowed - Pay	37,000.00	37,000.00	
JJ1000233	Claim Allowed - Pay	325,000.00	325,000.00	
JJ1000234	Claim Allowed - Pay	316,320.00	316,320.00	
JJ1000235	Claim Allowed - Pay	125,000.00	125,000.00	
JJ1000236	Claim Allowed - Pay	173,600.00	173,600.00	
JJ1000237	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000238	Claim Allowed - Pay	312,500.00	312,500.00	
JJ1000239	Claim Allowed - Pay	558,250.00	558,250.00	
JJ1000240	Not Included in Claims Motion	216,746.67	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000241	Claim Allowed - Pay	161,000.00	161,000.00	
JJ1000242	Claim Withdrawn	-	-	- Claimant withdrew claim.
JJ1000243	Claim Allowed - Pay	151,530.00	151,530.00	
JJ1000244	Claim Allowed - Pay	99,000.00	99,000.00	
JJ1000245	Claim Allowed - Pay	376,000.00	376,000.00	
JJ1000246	Claim Allowed - Pay	275,150.00	275,150.00	
JJ1000247	Claim Allowed - Pay	840,400.00	840,400.00	
JJ1000248	Claim Allowed - Pay	284,000.00	284,000.00	
JJ1000249	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000250	Claim Allowed - Pay	50,000.00	50,000.00	
JJ1000251	Claim Allowed - Pay	17,000.00	17,000.00	
JJ1000252	Claim Allowed - Pay	130,000.00	130,000.00	
JJ1000253	Claim Allowed - Pay	112,000.00	112,000.00	
JJ1000254	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000255	Claim Allowed - Pay	142,500.00	142,500.00	
JJ1000256	Claim Allowed - Pay	86,000.00	86,000.00	
JJ1000257	Claim Allowed - Pay	500,000.00	500,000.00	
JJ1000258	Claim Withdrawn	-	-	- Claimant withdrew claim.
JJ1000259	Claim Allowed - Pay	185,500.00	185,500.00	

JJ1000260	Claim Allowed - Pay	140,000.00	140,000.00	
JJ1000261	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000262	Claim Allowed - Pay	335,000.00	335,000.00	
JJ1000263	Claim Allowed - Pay	35,000.00	35,000.00	
JJ1000264	Claim Allowed - Pay	132,500.00	132,500.00	
JJ1000265	Claim Allowed - Pay	35,000.00	35,000.00	
JJ1000266	Claim Allowed - Pay	1,321,000.00	1,321,000.00	
JJ1000267	Object - Full	80,000.00	-	Claimant is a winning investor and not claim eligible.
JJ1000268	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000269	Claim Allowed - Pay	30,000.00	30,000.00	
JJ1000270	Claim Allowed - Pay	455,000.00	455,000.00	
JJ1000271	Claim Allowed - Pay	843,888.00	843,888.00	
JJ1000272	Claim Allowed - Pay	31,750.00	31,750.00	
JJ1000273	Claim Allowed - Pay	180,000.00	180,000.00	
JJ1000274	Claim Allowed - Pay	624,000.00	624,000.00	
JJ1000275	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000276	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000277	Not Included in Claims Motion	116,883.33	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000278	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000279	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000280	Claim Allowed - Pay	1,782,500.00	1,782,500.00	
JJ1000281	Claim Allowed - Pay	90,000.00	90,000.00	
JJ1000282	Claim Allowed - Pay	450,000.00	450,000.00	
JJ1000283	Not Included in Claims Motion	30,390.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000284	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000285	Claim Allowed - Pay	98,000.00	98,000.00	
JJ1000286	Claim Allowed - Pay	27,500.00	27,500.00	
JJ1000287	Claim Allowed - Pay	187,500.00	187,500.00	
JJ1000288	Claim Allowed - Pay	105,000.00	105,000.00	
JJ1000289	Claim Allowed - Pay	52,500.00	52,500.00	
JJ1000290	Claim Allowed - Pay	45,000.00	45,000.00	
JJ1000291	Claim Allowed - Pay	244,235.00	244,235.00	
JJ1000292	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000293	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000294	Claim Allowed - Pay	300,000.00	300,000.00	
JJ1000295	Claim Allowed - Pay	64,020.00	64,020.00	
JJ1000296	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000297	Claim Allowed - Pay	301,000.00	301,000.00	
JJ1000298	Claim Allowed - Pay	38,678.00	38,678.00	
JJ1000299	Claim Allowed - Pay	37,530.00	37,530.00	
JJ1000301	Claim Allowed - Pay	1,250,000.00	1,250,000.00	
JJ1000302	Claim Allowed - Pay	222,000.00	222,000.00	
JJ1000303	Not Included in Claims Motion	725,333.33	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000304	Claim Allowed - Pay	90,000.00	90,000.00	
JJ1000305	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000306	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000307	Claim Withdrawn	-	-	Claimant withdrew claim.

JJ1000308	Claim Allowed - Pay	343,750.00	343,750.00
JJ1000309	Claim Allowed - Pay	190,000.00	190,000.00
JJ1000310	Claim Allowed - Pay	305,000.00	305,000.00
JJ1000311	Claim Allowed - Pay	602,500.00	602,500.00
JJ1000312	Claim Allowed - Pay	139,333.33	139,333.33
JJ1000313	Claim Allowed - Pay	70,000.00	70,000.00
JJ1000314	Claim Withdrawn	-	- Claimant withdrew claim.
JJ1000315	Claim Allowed - Pay	508,500.00	508,500.00
JJ1000316	Claim Allowed - Pay	577,600.00	577,600.00
JJ1000317	Claim Allowed - Pay	140,000.00	140,000.00
JJ1000318	Claim Allowed - Pay	696,250.00	696,250.00
JJ1000319	Claim Allowed - Pay	202,515.00	202,515.00
JJ1000320	Claim Allowed - Pay	87,500.00	87,500.00
JJ1000321	Claim Allowed - Pay	75,000.00	75,000.00
JJ1000322	Claim Withdrawn	-	- Claimant withdrew claim.
JJ1000323	Claim Allowed - Pay	170,000.00	170,000.00
JJ1000324	Claim Allowed - Pay	200,000.00	200,000.00
JJ1000325	Claim Allowed - Pay	54,375.00	54,375.00
JJ1000326	Claim Allowed - Pay	1,730,000.00	1,730,000.00
JJ1000327	Claim Allowed - Pay	490,000.00	490,000.00
JJ1000328	Claim Allowed - Pay	36,800.00	36,800.00
JJ1000329	Claim Allowed - Pay	140,000.00	140,000.00
JJ1000330	Claim Allowed - Pay	70,000.00	70,000.00
JJ1000331	Claim Allowed - Pay	160,000.00	160,000.00
JJ1000332	Claim Allowed - Pay	364,000.00	364,000.00
JJ1000333	Claim Allowed - Pay	300,000.00	300,000.00
JJ1000334	Claim Allowed - Pay	130,500.00	130,500.00
JJ1000335	Claim Allowed - Pay	106,000.00	106,000.00
JJ1000336	Claim Allowed - Pay	87,500.00	87,500.00
JJ1000337	Claim Allowed - Pay	140,000.00	140,000.00
JJ1000338	Claim Allowed - Pay	78,000.00	78,000.00
JJ1000339	Claim Allowed - Pay	90,000.00	90,000.00
JJ1000340	Claim Allowed - Pay	277,000.50	277,000.50
JJ1000341	Claim Allowed - Pay	160,000.00	160,000.00
JJ1000342	Claim Allowed - Pay	315,000.00	315,000.00
JJ1000343	Claim Withdrawn	-	- Claimant withdrew claim.
JJ1000344	Claim Allowed - Pay	653,347.00	653,347.00
JJ1000345	Claim Allowed - Pay	100,000.00	100,000.00
JJ1000346	Claim Allowed - Pay	523,000.00	523,000.00
JJ1000347	Claim Allowed - Pay	380,000.00	380,000.00
JJ1000348	Claim Allowed - Pay	180,000.00	180,000.00
JJ1000349	Claim Allowed - Pay	62,083.16	62,083.16
JJ1000350	Claim Allowed - Pay	28,500.00	28,500.00
JJ1000351	Claim Allowed - Pay	103,750.00	103,750.00
JJ1000352	Claim Allowed - Pay	37,600.00	37,600.00
JJ1000353	Claim Allowed - Pay	91,000.00	91,000.00
JJ1000354	Claim Withdrawn	-	- Claimant withdrew claim.
JJ1000355	Claim Allowed - Pay	60,000.00	60,000.00
JJ1000356	Claim Allowed - Pay	1,050,000.00	1,050,000.00
JJ1000357	Claim Allowed - Pay	100,000.00	100,000.00
JJ1000358	Claim Allowed - Pay	40,000.00	40,000.00
JJ1000359	Claim Allowed - Pay	300,000.00	300,000.00
JJ1000360	Claim Allowed - Pay	87,600.00	87,600.00
JJ1000361	Claim Allowed - Pay	387,500.00	387,500.00
JJ1000362	Claim Allowed - Pay	22,500.00	22,500.00
JJ1000363	Claim Allowed - Pay	20,000.00	20,000.00
JJ1000364	Claim Allowed - Pay	231,500.00	231,500.00
JJ1000365	Claim Withdrawn	-	- Claimant withdrew claim.
JJ1000366	Claim Allowed - Pay	55,000.00	55,000.00

JJ1000367	Claim Allowed - Pay	658,000.00	658,000.00	
JJ1000368	Claim Allowed - Pay	37,500.00	37,500.00	
JJ1000369	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000370	Claim Withdrawn	-	-	- Claimant withdrew claim.
JJ1000371	Claim Withdrawn	-	-	- Claimant withdrew claim.
JJ1000372	Claim Allowed - Pay	437,500.00	437,500.00	
JJ1000373	Not Included in Claims Motion	28,288.33	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000374	Claim Allowed - Pay	75,888.00	75,888.00	
JJ1000375	Claim Allowed - Pay	17,500.00	17,500.00	
JJ1000376	Claim Allowed - Pay	137,500.00	137,500.00	
JJ1000377	Claim Allowed - Pay	160,000.00	160,000.00	
JJ1000378	Claim Allowed - Pay	75,000.00	75,000.00	
JJ1000379	Claim Allowed - Pay	90,000.00	90,000.00	
JJ1000380	Claim Allowed - Pay	325,000.00	325,000.00	
JJ1000381	Claim Allowed - Pay	90,000.00	90,000.00	
JJ1000382	Claim Allowed - Pay	161,300.00	161,300.00	
JJ1000383	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000384	Not Included in Claims Motion	70,784.17	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000385	Claim Allowed - Pay	685,000.00	685,000.00	
JJ1000386	Claim Allowed - Pay	25,000.00	25,000.00	
JJ1000387	Claim Allowed - Pay	12,500.00	12,500.00	
JJ1000388	Claim Withdrawn	-	-	- Claimant withdrew claim.
JJ1000389	Not Included in Claims Motion	50,714.17	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000390	Claim Allowed - Pay	29,000.00	29,000.00	
JJ1000391	Claim Allowed - Pay	105,000.00	105,000.00	
JJ1000392	Claim Allowed - Pay	167,500.00	167,500.00	
JJ1000393	Claim Allowed - Pay	442,000.00	442,000.00	
JJ1000394	Claim Allowed - Pay	112,550.00	112,550.00	
JJ1000395	Claim Allowed - Pay	454,200.00	454,200.00	
JJ1000396	Claim Allowed - Pay	19,780.00	19,780.00	
JJ1000397	Claim Allowed - Pay	344,800.00	344,800.00	
JJ1000398	Claim Withdrawn	-	-	- Claimant withdrew claim.
JJ1000400	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000401	Not Included in Claims Motion	24,560.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000402	Claim Allowed - Pay	80,595.34	80,595.34	
JJ1000403	Claim Allowed - Pay	50,000.00	50,000.00	
JJ1000404	Claim Allowed - Pay	60,500.00	60,500.00	
JJ1000405	Claim Allowed - Pay	621,333.33	621,333.33	
JJ1000406	Not Included in Claims Motion	80,800.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.

JJ1000407	Claim Allowed - Pay	266,000.00	266,000.00	
JJ1000408	Claim Withdrawn	-	-	Claimant withdrew claim.
				The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC
JJ1000409	Not Included in Claims Motion	83,240.00	-	about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000410	Claim Allowed - Pay	208,750.00	208,750.00	
JJ1000411	Claim Allowed - Pay	81,250.00	81,250.00	
JJ1000412	Claim Allowed - Pay	50,000.00	50,000.00	
JJ1000413	Claim Allowed - Pay	377,530.00	377,530.00	
JJ1000414	Claim Allowed - Pay	17,500.00	17,500.00	
JJ1000415	Claim Allowed - Pay	140,000.00	140,000.00	
JJ1000416	Claim Allowed - Pay	677,050.00	677,050.00	
JJ1000417	Claim Allowed - Pay	92,500.00	92,500.00	
JJ1000418	Claim Allowed - Pay	125,000.00	125,000.00	
JJ1000419	Claim Allowed - Pay	25,000.00	25,000.00	
JJ1000420	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000421	Claim Allowed - Pay	65,000.00	65,000.00	
JJ1000422	Claim Allowed - Pay	300,000.00	300,000.00	
				The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC
JJ1000423	Not Included in Claims Motion	131,000.00	-	about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000424	Claim Allowed - Pay	237,750.00	237,750.00	
JJ1000425	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000426	Object - Full	80,000.00	-	Claimant is a winning investor and not claim eligible.
JJ1000427	Claim Allowed - Pay	17,250.00	17,250.00	
JJ1000428	Claim Allowed - Pay	8,000.00	8,000.00	
JJ1000429	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000430	Object - Full	80,000.00	-	Claimant is a winning investor and not claim eligible.
JJ1000431	Claim Allowed - Pay	50,625.00	50,625.00	
JJ1000432	Claim Allowed - Pay	16,525.00	16,525.00	
JJ1000433	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000434	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000435	Claim Allowed - Pay	187,000.00	187,000.00	
JJ1000436	Claim Allowed - Pay	50,000.00	50,000.00	
JJ1000437	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000438	Claim Allowed - Pay	261,500.00	261,500.00	
JJ1000439	Claim Allowed - Pay	61,600.00	61,600.00	
JJ1000440	Claim Allowed - Pay	364,000.00	364,000.00	
JJ1000441	Claim Allowed - Pay	29,500.00	29,500.00	
JJ1000442	Claim Allowed - Pay	243,750.00	243,750.00	
JJ1000443	Claim Allowed - Pay	172,000.00	172,000.00	
JJ1000444	Claim Allowed - Pay	415,000.00	415,000.00	
JJ1000445	Claim Allowed - Pay	90,400.00	90,400.00	
JJ1000446	Claim Allowed - Pay	1,260,000.00	1,260,000.00	
JJ1000447	Claim Allowed - Pay	75,500.00	75,500.00	
JJ1000448	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000449	Claim Allowed - Pay	75,000.00	75,000.00	
JJ1000450	Claim Allowed - Pay	90,000.00	90,000.00	
JJ1000451	Claim Allowed - Pay	61,250.00	61,250.00	
JJ1000452	Claim Allowed - Pay	63,530.00	63,530.00	
JJ1000453	Claim Allowed - Pay	50,000.00	50,000.00	
JJ1000454	Claim Allowed - Pay	98,000.00	98,000.00	
JJ1000455	Claim Allowed - Pay	5,000.00	5,000.00	
JJ1000456	Claim Allowed - Pay	70,000.00	70,000.00	

JJ1000457	Not Included in Claims Motion	49,060.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in I&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000458	Claim Allowed - Pay	25,000.00	25,000.00	
JJ1000459	Not Included in Claims Motion	70,209.50	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000460	Claim Allowed - Pay	300,800.00	313,000.00	Per the forensic accounting, claimant had losses greater than amount filed.
JJ1000461	Claim Allowed - Pay	225,000.00	225,000.00	
JJ1000462	Claim Allowed - Pay	97,500.00	97,500.00	
JJ1000463	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000464	Claim Allowed - Pay	659,000.00	659,000.00	
JJ1000465	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000466	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000467	Claim Allowed - Pay	137,500.00	137,500.00	
JJ1000468	Claim Allowed - Pay	166,560.00	166,560.00	
JJ1000469	Claim Allowed - Pay	72,500.00	72,500.00	
JJ1000470	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000471	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000472	Claim Allowed - Pay	925,000.00	925,000.00	
JJ1000473	Claim Allowed - Pay	310,000.00	310,000.00	
JJ1000474	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000475	Claim Allowed - Pay	359,678.00	359,678.00	
JJ1000476	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000477	Claim Allowed - Pay	102,000.00	102,000.00	
JJ1000478	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000479	Claim Allowed - Pay	150,400.00	150,400.00	
JJ1000480	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000481	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000482	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000483	Claim Allowed - Pay	230,600.00	230,600.00	
JJ1000484	Claim Allowed - Pay	231,600.00	231,600.00	
JJ1000485	Claim Allowed - Pay	262,500.00	262,500.00	
JJ1000486	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000487	Claim Allowed - Pay	751,650.00	751,650.00	
JJ1000488	Claim Allowed - Pay	2,360,000.00	2,360,000.00	
JJ1000489	Claim Allowed - Pay	135,900.00	135,900.00	
JJ1000490	Claim Allowed - Pay	890,305.00	890,305.00	
JJ1000491	Claim Allowed - Pay	56,000.00	56,000.00	
JJ1000492	Claim Allowed - Pay	463,250.00	463,250.00	
JJ1000493	Claim Allowed - Pay	720,000.00	720,000.00	
JJ1000494	Claim Allowed - Pay	435,060.00	435,060.00	
JJ1000495	Claim Allowed - Pay	25,000.00	25,000.00	
JJ1000496	Claim Allowed - Pay	3,066,250.00	3,066,250.00	
JJ1000497	Claim Allowed - Pay	307,500.00	307,500.00	
JJ1000498	Not Included in Claims Motion	63,500.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000499	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000500	Claim Allowed - Pay	159,444.00	159,444.00	
JJ1000501	Claim Allowed - Pay	234,000.00	234,000.00	
JJ1000502	Claim Allowed - Pay	400,000.00	400,000.00	
JJ1000503	Claim Allowed - Pay	60,000.00	60,000.00	

JJ1000504	Claim Allowed - Pay	1,454,000.00	1,454,000.00	
JJ1000505	Claim Allowed - Pay	227,500.00	227,500.00	
JJ1000506	Claim Allowed - Pay	451,944.00	451,944.00	
JJ1000507	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000508	Claim Allowed - Pay	396,055.00	396,055.00	
JJ1000509	Claim Allowed - Pay	87,530.00	87,530.00	
JJ1000510	Claim Allowed - Pay	136,000.00	136,000.00	
JJ1000511	Claim Allowed - Pay	44,000.00	44,000.00	
JJ1000512	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000513	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000514	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000515	Object - Partial	37,000.00	19,000.00	Claimant did not include all outflows in claim and did not provide proof those outflows were not related to J&J.
JJ1000516	Claim Allowed - Pay	155,000.00	155,000.00	
JJ1000517	Claim Allowed - Pay	160,000.00	160,000.00	
JJ1000518	Claim Allowed - Pay	237,530.00	237,530.00	
JJ1000519	Claim Allowed - Pay	353,225.00	353,225.00	
JJ1000520	Claim Allowed - Pay	131,000.00	131,000.00	
JJ1000521	Claim Allowed - Pay	210,000.00	210,000.00	
JJ1000522	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000523	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000524	Claim Allowed - Pay	50,000.00	50,000.00	
JJ1000525	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000526	Claim Allowed - Pay	18,850.00	18,850.00	
JJ1000527	Claim Allowed - Pay	335,000.00	335,000.00	
JJ1000528	Claim Allowed - Pay	480,800.00	480,800.00	
JJ1000529	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000530	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000531	Claim Allowed - Pay	175,055.00	175,055.00	
JJ1000532	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000533	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000534	Claim Allowed - Pay	11,250.00	11,250.00	
JJ1000535	Claim Allowed - Pay	75,000.00	75,000.00	
JJ1000536	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000537	Claim Allowed - Pay	35,000.00	35,000.00	
JJ1000538	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000539	Claim Allowed - Pay	462,500.00	462,500.00	
JJ1000540	Claim Allowed - Pay	144,500.00	144,500.00	
JJ1000541	Claim Allowed - Pay	162,500.00	162,500.00	
JJ1000542	Claim Allowed - Pay	228,000.00	228,000.00	
JJ1000543	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000544	Claim Allowed - Pay	86,250.00	86,250.00	
JJ1000545	Claim Allowed - Pay	160,000.00	160,000.00	
JJ1000546	Claim Allowed - Pay	910,000.00	910,000.00	
JJ1000547	Claim Allowed - Pay	96,625.00	96,625.00	
JJ1000548	Claim Allowed - Pay	478,000.00	478,000.00	
JJ1000549	Claim Allowed - Pay	220,486.00	220,486.00	
JJ1000550	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000551	Claim Allowed - Pay	140,000.00	140,000.00	
JJ1000552	Claim Allowed - Pay	219,416.67	219,416.67	
JJ1000553	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000554	Claim Allowed - Pay	62,000.00	62,000.00	
JJ1000555	Not Included in Claims Motion	57,025.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000556	Claim Allowed - Pay	130,000.00	130,000.00	
JJ1000557	Claim Allowed - Pay	400,000.00	400,000.00	

JJ1000558	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000559	Claim Allowed - Hold Payment	793,750.00	793,750.00	Claimant received funds post receivership, those funds will be applied to the future distribution(s).
JJ1000560	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000561	Claim Allowed - Pay	139,060.00	139,060.00	
JJ1000562	Claim Allowed - Pay	312,060.00	312,060.00	
JJ1000563	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000564	Claim Allowed - Pay	71,500.00	71,500.00	
JJ1000565	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000566	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000567	Claim Allowed - Pay	130,000.00	130,000.00	
JJ1000568	Claim Allowed - Pay	43,000.00	43,000.00	
JJ1000569	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000570	Object - Partial	26,000.00	12,333.33	Claimant claimed more inflows in claim than what could be verified by the Receiver.
JJ1000571	Claim Allowed - Pay	112,500.00	112,500.00	
JJ1000572	Claim Allowed - Pay	50,000.00	50,000.00	
JJ1000573	Claim Allowed - Pay	35,425.00	35,425.00	
JJ1000574	Not Included in Claims Motion	3,050.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000575	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000576	Claim Allowed - Pay	390,000.00	390,000.00	
JJ1000577	Claim Allowed - Pay	630,000.00	630,000.00	
JJ1000578	Not Included in Claims Motion	35,180.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000579	Claim Allowed - Pay	488,750.00	488,750.00	
JJ1000580	Claim Allowed - Pay	92,950.00	102,950.00	Per the forensic accounting, claimant had losses greater than amount filed.
JJ1000581	Claim Allowed - Pay	115,000.00	115,000.00	
JJ1000582	Claim Allowed - Pay	76,000.00	76,000.00	
JJ1000583	Claim Allowed - Pay	162,500.00	162,500.00	
JJ1000584	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000585	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000586	Claim Allowed - Pay	157,500.00	157,500.00	
JJ1000587	Claim Allowed - Pay	4,710,000.00	4,710,000.00	
JJ1000588	Claim Allowed - Pay	1,335,500.00	1,360,500.00	Per the forensic accounting, claimant had losses greater than amount filed.
JJ1000589	Claim Allowed - Pay	486,666.00	486,666.00	
JJ1000590	Claim Allowed - Pay	718,625.00	718,625.00	
JJ1000591	Claim Allowed - Pay	89,250.00	89,250.00	
JJ1000592	Claim Allowed - Pay	259,000.00	259,000.00	
JJ1000593	Claim Allowed - Pay	104,667.00	104,667.00	
JJ1000594	Claim Allowed - Pay	115,000.00	115,000.00	
JJ1000595	Claim Allowed - Pay	93,530.00	93,530.00	
JJ1000596	Claim Allowed - Pay	65,000.00	65,000.00	
JJ1000597	Object - Full	43,950.00	-	Claimant was the minor son of a winning investor who invested on his behalf, applied investment dollars towards winning investor father.
JJ1000598	Claim Allowed - Pay	58,000.00	58,000.00	
JJ1000599	Claim Allowed - Pay	34,975.00	34,975.00	
JJ1000600	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000601	Claim Allowed - Pay	381,000.00	381,000.00	
JJ1000602	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000603	Claim Allowed - Pay	87,000.00	87,000.00	
JJ1000604	Claim Allowed - Pay	262,500.00	262,500.00	
JJ1000605	Claim Allowed - Pay	88,375.00	88,375.00	
JJ1000606	Claim Allowed - Pay	86,000.00	86,000.00	

JJ1000607	Claim Allowed - Pay	243,200.00	243,200.00	
JJ1000608	Claim Allowed - Pay	726,000.00	726,000.00	
JJ1000609	Claim Allowed - Pay	78,000.00	78,000.00	
JJ1000610	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000611	Claim Allowed - Pay	83,750.00	83,750.00	
JJ1000612	Claim Allowed - Pay	83,750.00	83,750.00	
JJ1000613	Claim Allowed - Pay	337,500.00	337,500.00	
JJ1000614	Claim Allowed - Pay	812,700.00	812,700.00	
JJ1000615	Claim Allowed - Pay	312,500.00	312,500.00	
JJ1000616	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000617	Claim Allowed - Pay	162,500.00	162,500.00	
JJ1000618	Claim Allowed - Pay	110,000.00	110,000.00	
JJ1000619	Claim Allowed - Pay	420,000.00	420,000.00	
JJ1000620	Not Included in Claims Motion	21,675.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000621	Claim Allowed - Pay	492,000.00	492,000.00	
JJ1000622	Claim Allowed - Pay	183,056.00	183,056.00	
JJ1000623	Claim Allowed - Pay	600,000.00	600,000.00	
JJ1000624	Claim Allowed - Pay	193,200.00	193,200.00	
JJ1000625	Claim Allowed - Pay	280,000.00	280,000.00	
JJ1000626	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000627	Claim Allowed - Pay	24,250.00	24,250.00	
JJ1000628	Claim Allowed - Pay	316,000.00	316,000.00	
JJ1000629	Claim Allowed - Pay	154,800.00	154,800.00	
JJ1000630	Claim Allowed - Pay	270,000.00	270,000.00	
JJ1000631	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000632	Claim Allowed - Pay	44,000.00	44,000.00	
JJ1000633	Claim Allowed - Pay	15,625.00	15,625.00	
JJ1000634	Claim Allowed - Pay	1,292,000.00	1,292,000.00	
JJ1000635	Claim Allowed - Pay	370,000.00	370,000.00	
JJ1000636	Claim Allowed - Pay	20,250.00	20,250.00	
JJ1000637	Claim Allowed - Pay	1,500.00	1,500.00	
JJ1000638	Claim Allowed - Pay	44,000.00	44,000.00	
JJ1000639	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000640	Claim Allowed - Pay	58,750.00	58,750.00	
JJ1000641	Not Included in Claims Motion	60,000.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000642	Claim Allowed - Pay	662,500.00	662,500.00	
JJ1000643	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000644	Claim Allowed - Pay	41,950.00	41,950.00	
JJ1000645	Claim Allowed - Pay	43,750.00	43,750.00	
JJ1000646	Claim Allowed - Pay	203,500.00	203,500.00	
JJ1000647	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000648	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000649	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000650	Claim Allowed - Pay	36,400.00	36,400.00	
JJ1000651	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000652	Not Included in Claims Motion	102,000.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000653	Claim Allowed - Pay	383,000.00	383,000.00	

JJ1000654	Claim Allowed - Pay	300,000.00	300,000.00
JJ1000655	Claim Allowed - Pay	25,000.00	25,000.00
JJ1000656	Claim Allowed - Pay	152,500.00	152,500.00
JJ1000657	Claim Allowed - Pay	1,075,000.00	1,075,000.00
JJ1000658	Claim Allowed - Pay	100,000.00	100,000.00
JJ1000659	Claim Allowed - Pay	214,400.00	214,400.00
JJ1000660	Claim Allowed - Pay	125,000.00	125,000.00
JJ1000661	Claim Allowed - Pay	297,525.00	297,525.00
JJ1000662	Claim Allowed - Pay	69,530.00	69,530.00
JJ1000663	Claim Allowed - Pay	11,750.00	11,750.00
JJ1000664	Claim Allowed - Pay	80,000.00	80,000.00
JJ1000665	Claim Allowed - Pay	227,512.84	227,512.84
JJ1000666	Claim Allowed - Pay	50,000.00	50,000.00
JJ1000667	Claim Allowed - Pay	125,000.00	125,000.00
JJ1000668	Claim Allowed - Pay	88,000.00	88,000.00
JJ1000669	Claim Allowed - Pay	255,000.00	255,000.00
JJ1000670	Claim Allowed - Pay	329,000.00	329,000.00
JJ1000671	Claim Allowed - Pay	31,000.00	31,000.00
JJ1000672	Claim Allowed - Pay	500,000.00	500,000.00
JJ1000673	Claim Allowed - Pay	125,000.00	125,000.00
JJ1000674	Claim Allowed - Pay	430,191.00	430,191.00
JJ1000675	Claim Allowed - Pay	80,000.00	80,000.00
JJ1000676	Claim Allowed - Pay	100,000.00	100,000.00
JJ1000677	Claim Allowed - Pay	160,000.00	160,000.00
JJ1000678	Claim Withdrawn	-	- Claimant withdrew claim.
JJ1000679	Claim Allowed - Pay	50,000.00	50,000.00
JJ1000680	Claim Withdrawn	-	- Claimant withdrew claim.
JJ1000681	Claim Allowed - Pay	300,000.00	300,000.00
JJ1000682	Claim Withdrawn	-	- Claimant withdrew claim.
JJ1000683	Claim Allowed - Pay	78,400.00	78,400.00
JJ1000684	Claim Allowed - Pay	100,000.00	100,000.00
JJ1000685	Claim Allowed - Pay	2,191,600.00	2,191,600.00
JJ1000686	Claim Allowed - Pay	35,000.00	35,000.00
JJ1000687	Claim Allowed - Pay	176,000.00	176,000.00
JJ1000688	Claim Allowed - Pay	98,500.00	98,500.00
JJ1000689	Claim Allowed - Pay	28,000.00	28,000.00
JJ1000690	Claim Allowed - Pay	827,500.00	827,500.00
JJ1000691	Claim Allowed - Pay	700,000.00	700,000.00
JJ1000692	Claim Allowed - Pay	950,000.00	950,000.00
JJ1000693	Claim Allowed - Pay	10,000.00	10,000.00
JJ1000694	Claim Allowed - Pay	302,500.00	302,500.00
JJ1000695	Claim Allowed - Pay	90,000.00	90,000.00
JJ1000696	Claim Allowed - Pay	143,780.00	143,780.00
JJ1000697	Claim Allowed - Pay	245,000.00	245,000.00
JJ1000698	Claim Allowed - Pay	183,250.00	183,250.00
JJ1000699	Claim Allowed - Pay	198,500.00	198,500.00
JJ1000700	Claim Allowed - Pay	582,832.00	582,832.00
JJ1000701	Claim Allowed - Pay	15,000.00	15,000.00
JJ1000702	Claim Allowed - Pay	257,500.00	257,500.00
JJ1000703	Claim Allowed - Pay	4,375.00	4,375.00
JJ1000704	Claim Allowed - Pay	60,000.00	60,000.00
JJ1000705	Claim Allowed - Pay	37,640.00	37,640.00
JJ1000706	Claim Allowed - Pay	500,000.00	500,000.00
JJ1000707	Claim Allowed - Pay	10,000.00	10,000.00
JJ1000708	Claim Allowed - Pay	266,500.00	266,500.00
JJ1000709	Claim Allowed - Pay	276,000.00	276,000.00
JJ1000710	Claim Allowed - Pay	47,500.00	47,500.00
JJ1000711	Claim Allowed - Pay	100,000.00	100,000.00
JJ1000712	Claim Allowed - Pay	61,600.00	61,600.00

JJ1000713	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000714	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000715	Not Included in Claims Motion	55,530.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000716	Claim Allowed - Pay	944,500.00	944,500.00	
JJ1000717	Claim Allowed - Pay	392,500.00	392,500.00	
JJ1000718	Not Included in Claims Motion	112,120.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000719	Claim Allowed - Pay	34,000.00	34,000.00	
JJ1000720	Claim Allowed - Pay	36,000.00	36,000.00	
JJ1000721	Claim Allowed - Pay	230,000.00	230,000.00	
JJ1000722	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000723	Claim Allowed - Pay	340,000.00	340,000.00	
JJ1000724	Claim Allowed - Pay	10,587.50	10,587.50	
JJ1000725	Claim Allowed - Pay	1,426,000.00	1,426,000.00	
JJ1000726	Claim Allowed - Pay	225,000.00	225,000.00	
JJ1000727	Claim Allowed - Pay	225,000.00	225,000.00	
JJ1000728	Claim Allowed - Pay	650,000.00	650,000.00	
JJ1000729	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000730	Claim Allowed - Pay	433,500.00	433,500.00	
JJ1000731	Claim Allowed - Pay	242,500.00	242,500.00	
JJ1000732	Claim Allowed - Pay	115,000.00	115,000.00	
JJ1000733	Claim Allowed - Pay	120,000.00	120,000.00	
JJ1000734	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000735	Claim Allowed - Pay	8,510,000.00	8,510,000.00	
JJ1000736	Claim Allowed - Pay	470,000.00	470,000.00	
JJ1000737	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000738	Claim Allowed - Pay	25,000.00	25,000.00	
JJ1000739	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000740	Claim Allowed - Pay	167,425.00	167,425.00	
JJ1000741	Claim Allowed - Pay	80,962.50	80,962.50	
JJ1000742	Claim Allowed - Pay	60,000.00	60,000.00	
JJ1000743	Not Included in Claims Motion	74,000.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000744	Claim Allowed - Pay	315,000.00	315,000.00	
JJ1000745	Claim Allowed - Pay	265,250.00	265,250.00	
JJ1000746	Claim Allowed - Pay	439,200.00	439,200.00	
JJ1000747	Not Included in Claims Motion	200,000.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000748	Claim Allowed - Pay	1,658,448.30	1,658,448.30	
JJ1000749	Claim Allowed - Pay	208,500.00	208,500.00	
JJ1000750	Claim Allowed - Pay	220,800.00	220,800.00	
JJ1000751	Object - Partial	100,000.00	83,000.00	Claimant did not include received interest payment in filed claim.
JJ1000752	Object - Full	7,500.00	-	Claimant was the minor daughter of a winning investor who invested on her behalf, applied investment dollars towards winning investor father.
JJ1000753	Claim Allowed - Pay	100,000.00	100,000.00	

JJ1000754	Not Included in Claims Motion	49,679.17	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000755	Object - Partial	30,000.00	24,800.00	Claimant did not include all received interest payment in filed claim.
JJ1000756	Claim Allowed - Pay	160,000.00	160,000.00	
JJ1000757	Claim Allowed - Pay	30,000.00	30,000.00	
JJ1000758	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000759	Claim Allowed - Pay	607,500.00	607,500.00	
JJ1000760	Claim Allowed - Pay	135,000.00	135,000.00	
JJ1000761	Claim Allowed - Pay	60,000.00	60,000.00	
JJ1000762	Claim Allowed - Pay	75,000.00	75,000.00	
JJ1000763	Claim Allowed - Pay	138,500.00	138,500.00	
JJ1000764	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000765	Claim Allowed - Pay	160,000.00	160,000.00	
JJ1000766	Not Included in Claims Motion	56,000.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000767	Claim Allowed - Pay	54,530.00	54,530.00	
JJ1000768	Not Included in Claims Motion	100,916.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000769	Claim Allowed - Pay	72,000.00	72,000.00	
JJ1000770	Claim Allowed - Pay	33,500.00	33,500.00	
JJ1000771	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000772	Claim Allowed - Pay	300,000.00	300,000.00	
JJ1000773	Claim Allowed - Pay	50,486.00	50,486.00	
JJ1000774	Claim Allowed - Pay	39,530.00	39,530.00	
JJ1000775	Claim Allowed - Pay	83,000.00	83,000.00	
JJ1000776	Claim Allowed - Pay	36,250.00	36,250.00	
JJ1000777	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000778	Claim Allowed - Pay	26,000.00	26,000.00	
JJ1000779	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000780	Claim Allowed - Pay	152,500.00	152,500.00	
JJ1000781	Claim Allowed - Pay	376,000.00	376,000.00	
JJ1000782	Claim Allowed - Pay	262,500.00	262,500.00	
JJ1000783	Claim Allowed - Pay	43,750.00	43,750.00	
JJ1000784	Claim Allowed - Pay	190,475.00	190,475.00	
JJ1000785	Claim Allowed - Pay	76,500.00	76,500.00	
JJ1000786	Claim Allowed - Pay	22,000.00	22,000.00	
JJ1000787	Claim Allowed - Pay	158,500.00	158,500.00	
JJ1000788	Claim Allowed - Pay	277,500.00	277,500.00	
JJ1000789	Claim Allowed - Pay	457,005.00	457,005.00	
JJ1000790	Claim Allowed - Pay	369,288.00	369,288.00	
JJ1000791	Claim Allowed - Pay	72,375.00	72,375.00	
JJ1000792	Claim Allowed - Pay	243,500.00	243,500.00	
JJ1000793	Claim Allowed - Pay	128,650.00	128,650.00	
JJ1000794	Not Included in Claims Motion	115,958.33	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000795	Claim Allowed - Pay	26,000.00	26,000.00	
JJ1000796	Claim Allowed - Pay	18,000.00	18,000.00	

JJ1000797	Claim Allowed - Pay	998,000.00	998,000.00	
JJ1000798	Claim Allowed - Pay	68,200.00	68,200.00	
JJ1000799	Claim Allowed - Pay	1,005,000.00	1,005,000.00	
JJ1000800	Claim Allowed - Pay	415,000.00	415,000.00	
JJ1000801	Claim Allowed - Pay	261,000.00	261,000.00	
JJ1000802	Claim Allowed - Pay	161,250.00	161,250.00	
JJ1000803	Claim Allowed - Pay	157,500.00	157,500.00	
JJ1000804	Claim Allowed - Pay	43,750.00	43,750.00	
JJ1000805	Not Included in Claims Motion	21,875.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000806	Claim Allowed - Pay	96,500.00	96,500.00	
JJ1000807	Claim Allowed - Pay	143,750.00	143,750.00	
JJ1000808	Claim Allowed - Pay	240,000.00	240,000.00	
JJ1000809	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000810	Claim Allowed - Pay	132,500.00	132,500.00	
JJ1000811	Claim Allowed - Pay	647,400.00	647,400.00	
JJ1000812	Not Included in Claims Motion	41,000.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000813	Claim Allowed - Pay	240,000.00	240,000.00	
JJ1000814	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000815	Claim Allowed - Pay	372,500.00	372,500.00	
JJ1000816	Claim Allowed - Pay	615,000.00	615,000.00	
JJ1000817	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000818	Claim Allowed - Pay	21,875.00	21,875.00	
JJ1000819	Claim Allowed - Pay	675,000.00	675,000.00	
JJ1000820	Claim Allowed - Pay	13,500.00	13,500.00	
JJ1000821	Claim Allowed - Pay	1,040,000.00	1,040,000.00	
JJ1000822	Claim Allowed - Pay	50,000.00	50,000.00	
JJ1000823	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000824	Claim Allowed - Pay	107,814.00	107,814.00	
JJ1000825	Claim Allowed - Pay	1,303,000.00	1,303,000.00	
JJ1000826	Claim Allowed - Pay	30,200.00	30,200.00	
JJ1000827	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000828	Claim Allowed - Pay	193,750.00	193,750.00	
JJ1000829	Claim Allowed - Pay	97,500.00	97,500.00	
JJ1000830	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000831	Claim Allowed - Pay	29,375.00	29,375.00	
JJ1000832	Claim Allowed - Pay	862,250.00	862,250.00	
JJ1000833	Claim Allowed - Pay	300,000.00	300,000.00	
JJ1000834	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000835	Claim Allowed - Pay	72,000.00	72,000.00	
JJ1000836	Claim Allowed - Pay	113,750.00	113,750.00	
JJ1000837	Claim Allowed - Pay	460,000.00	460,000.00	
JJ1000838	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000839	Claim Allowed - Pay	467,500.00	467,500.00	
JJ1000840	Claim Allowed - Hold Payment	35,000.00	35,000.00	Claimant received funds post receivership, those funds will be applied to the future distribution(s).
JJ1000841	Claim Allowed - Pay	19,916.88	19,916.88	
JJ1000842	Claim Allowed - Hold Payment	47,000.00	47,000.00	Claimant received funds post receivership, those funds will be applied to the future distribution(s).
JJ1000843	Claim Allowed - Pay	107,150.00	107,150.00	
JJ1000844	Claim Allowed - Pay	336,875.00	336,875.00	
JJ1000845	Claim Allowed - Pay	315,000.00	315,000.00	

JJ1000846	Claim Allowed - Pay	535,000.00	535,000.00	
JJ1000847	Claim Allowed - Pay	60,000.00	60,000.00	
JJ1000848	Claim Allowed - Pay	260,275.00	260,275.00	
JJ1000849	Claim Allowed - Pay	72,000.00	72,000.00	
JJ1000850	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000851	Claim Allowed - Pay	208,500.00	208,500.00	
JJ1000852	Not Included in Claims Motion	53,306.67	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000853	Claim Allowed - Pay	87,500.00	87,500.00	
JJ1000854	Claim Allowed - Pay	587,500.00	587,500.00	
JJ1000855	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000856	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000857	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000858	Not Included in Claims Motion	22,520.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000859	Claim Allowed - Pay	1,200,000.00	1,200,000.00	
JJ1000860	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000861	Claim Allowed - Pay	22,700.00	22,700.00	
JJ1000862	Claim Allowed - Pay	15,000.00	15,000.00	
JJ1000863	Claim Allowed - Pay	76,000.00	76,000.00	
JJ1000864	Object - Partial	80,960.00	80,160.00	Claimant had a small inflow unrelated to J&J included in filede claim.
JJ1000865	Claim Allowed - Pay	762,500.00	762,500.00	
JJ1000866	Object - Partial	1,117,770.00	1,117,650.00	Claimant claim slightly more in filed claim than what appears in forensic accounting.
JJ1000867	Claim Allowed - Pay	100,625.00	100,625.00	
JJ1000868	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000869	Claim Allowed - Pay	263,388.00	263,388.00	
JJ1000870	Not Included in Claims Motion	56,657.50	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000871	Claim Allowed - Pay	311,000.00	311,000.00	
JJ1000872	Claim Allowed - Pay	21,875.00	21,875.00	
JJ1000873	Claim Allowed - Pay	46,000.00	46,000.00	
JJ1000874	Claim Allowed - Pay	8,500.00	8,500.00	
JJ1000875	Claim Allowed - Pay	2,080,000.00	2,080,000.00	
JJ1000876	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000877	Claim Allowed - Pay	69,000.00	69,000.00	
JJ1000878	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000879	Claim Allowed - Pay	3,374,157.00	3,374,157.00	
JJ1000880	Claim Allowed - Pay	140,000.00	140,000.00	
JJ1000881	Claim Allowed - Pay	93,333.42	93,333.42	
JJ1000882	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000883	Object - Full	94,000.00	-	Claimant is a winning investor and not claim eligible.
JJ1000884	Claim Allowed - Pay	123,750.00	123,750.00	
JJ1000885	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000886	Claim Allowed - Pay	10,000.00	10,000.00	
JJ1000887	Claim Allowed - Pay	4,078,956.00	4,078,956.00	
JJ1000888	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000889	Claim Allowed - Pay	150,000.00	150,000.00	
JJ1000890	Claim Allowed - Hold Payment	160,000.00	160,000.00	Claimant received funds post receivership, those funds will be applied to the future distribution(s).
JJ1000891	Claim Allowed - Pay	41,280.00	41,280.00	

JJ1000892	Claim Allowed - Pay	1,032,500.00	1,032,500.00	
JJ1000893	Claim Allowed - Pay	33,000.00	33,000.00	
JJ1000894	Claim Allowed - Pay	4,375.00	4,375.00	
JJ1000895	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000896	Claim Allowed - Pay	1,664,600.00	1,664,600.00	
JJ1000897	Claim Allowed - Pay	5,000.00	5,000.00	
JJ1000898	Claim Allowed - Pay	5,096.00	5,096.00	
JJ1000899	Claim Allowed - Pay	17,000.00	17,000.00	
JJ1000900	Claim Allowed - Pay	150,000.00	150,000.00	
JJ1000901	Claim Allowed - Pay	715,000.00	715,000.00	
JJ1000902	Claim Allowed - Pay	330,000.00	330,000.00	
JJ1000903	Not Included in Claims Motion	101,933.78	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000904	Claim Allowed - Pay	13,700.00	13,700.00	
JJ1000905	Not Included in Claims Motion	20,231.94	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000906	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000907	Claim Allowed - Pay	20,750.00	20,750.00	
JJ1000908	Object - Partial	411,507.00	386,507.00	The Receiver identified a buy out payment from a third party to the claimant after claim was filed, no response from claimant to claim adjustment.
JJ1000909	Claim Allowed - Pay	10,500.00	10,500.00	
JJ1000910	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000911	Claim Allowed - Pay	1,975,000.00	1,975,000.00	
JJ1000912	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000914	Claim Allowed - Pay	20,125.00	20,125.00	
JJ1000915	Not Included in Claims Motion	55,250.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for information from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000916	Claim Allowed - Pay	28,800.00	28,800.00	
JJ1000917	Claim Allowed - Pay	93,333.42	93,333.42	
JJ1000918	Claim Allowed - Pay	477,500.00	477,500.00	
JJ1000919	Claim Allowed - Pay	293,750.00	293,750.00	
JJ1000920	Claim Allowed - Pay	118,000.00	118,000.00	
JJ1000921	Object - Partial	162,000.00	105,000.00	Claimant could not substantiate larger claim amount, the amount allowed reflects the amount verified in the forensic accounting.
JJ1000922	Claim Allowed - Pay	170,000.00	240,000.00	Per the forensic accounting, claimant had losses greater than amount filed.
JJ1000923	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000924	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000925	Claim Allowed - Pay	60,000.00	60,000.00	
JJ1000926	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000927	Claim Allowed - Pay	284,500.00	284,500.00	
JJ1000928	Claim Allowed - Pay	31,675.01	50,758.01	Per the forensic accounting, claimant had losses greater than amount filed.
JJ1000929	Claim Allowed - Pay	190,750.00	199,500.00	Per the forensic accounting, claimant had losses greater than amount filed.
JJ1000930	Claim Allowed - Pay	180,000.00	180,000.00	
JJ1000931	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000932	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000933	Claim Allowed - Pay	100,000.00	100,000.00	

JJ1000934	Not Included in Claims Motion	78,000.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000935	Claim Allowed - Pay	31,425.00	31,425.00	
JJ1000936	Claim Allowed - Pay	75,000.00	75,000.00	
JJ1000937	Claim Allowed - Pay	37,500.00	37,500.00	
JJ1000938	Claim Allowed - Pay	62,000.00	62,000.00	
JJ1000939	Claim Allowed - Pay	332,500.00	332,500.00	
JJ1000940	Claim Allowed - Pay	280,000.00	280,000.00	
JJ1000941	Claim Allowed - Pay	132,000.00	132,000.00	
JJ1000942	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000943	Not Included in Claims Motion	68,689.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000944	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000945	Claim Allowed - Pay	175,500.00	175,500.00	
JJ1000946	Claim Allowed - Pay	200,000.00	200,000.00	
JJ1000947	Claim Allowed - Pay	27,500.00	27,500.00	
JJ1000948	Claim Allowed - Pay	35,000.00	35,000.00	
JJ1000949	Claim Allowed - Pay	54,000.00	54,000.00	
JJ1000950	Claim Allowed - Pay	14,000.00	14,000.00	
JJ1000951	Claim Allowed - Pay	600,000.00	600,000.00	
JJ1000952	Claim Allowed - Pay	148,667.00	148,666.67	Forensic accounting and claim varied by less than one dollar.
JJ1000953	Claim Allowed - Pay	3,674,615.00	3,674,615.00	
JJ1000954	Claim Allowed - Pay	21,875.00	21,875.00	
JJ1000955	Claim Allowed - Pay	8,000.00	8,000.00	
JJ1000956	Object - Partial	70,250.00	47,750.00	Claimant did not include all received interest payment in filed claim.
JJ1000957	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000958	Claim Allowed - Pay	208,000.00	208,000.00	
JJ1000959	Claim Allowed - Pay	300,000.00	300,000.00	
JJ1000960	Claim Allowed - Pay	41,000.00	41,000.00	
JJ1000961	Claim Allowed - Pay	73,926.00	73,926.00	
JJ1000962	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000963	Claim Allowed - Pay	180,000.00	180,000.00	
JJ1000964	Claim Allowed - Pay	55,000.00	55,000.00	
JJ1000965	Claim Allowed - Pay	39,400.00	39,400.00	
JJ1000966	Claim Allowed - Pay	3,000.00	3,000.00	
JJ1000967	Claim Allowed - Pay	60,000.00	60,000.00	
JJ1000968	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000969	Claim Allowed - Pay	161,100.00	161,100.00	
JJ1000970	Claim Allowed - Pay	10,000.00	10,000.00	
JJ1000971	Claim Allowed - Pay	54,991.11	54,991.11	
JJ1000972	Claim Allowed - Pay	120,000.00	120,000.00	
JJ1000973	Claim Allowed - Pay	35,000.00	35,000.00	
JJ1000974	Claim Allowed - Pay	192,000.00	192,000.00	
JJ1000975	Claim Allowed - Pay	295,000.00	295,000.00	
JJ1000976	Not Included in Claims Motion	98,657.33	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1000977	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000978	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1000979	Claim Allowed - Pay	300,000.00	300,000.00	
JJ1000980	Claim Allowed - Pay	51,000.00	51,000.00	

JJ1000981	Claim Allowed - Pay	14,000.00	14,000.00	
JJ1000982	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000983	Claim Allowed - Pay	17,530.00	17,530.00	
JJ1000984	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000985	Claim Allowed - Pay	12,500.00	12,500.00	
JJ1000986	Claim Allowed - Pay	214,000.00	214,000.00	
JJ1000987	Claim Allowed - Pay	89,060.00	89,060.00	
JJ1000988	Claim Allowed - Pay	270,000.00	270,000.00	
JJ1000989	Claim Allowed - Pay	63,750.00	63,750.00	
JJ1000990	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000991	Claim Allowed - Pay	146,500.00	146,500.00	
JJ1000992	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1000993	Claim Allowed - Pay	40,000.00	40,000.00	
JJ1000994	Claim Allowed - Pay	80,000.00	80,000.00	
JJ1000995	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1000996	Claim Allowed - Pay	8,125.00	8,125.00	
JJ1000997	Claim Allowed - Pay	35,000.00	35,000.00	
JJ1000998	Claim Allowed - Pay	69,000.00	69,000.00	
JJ1000999	Claim Allowed - Pay	240,000.00	240,000.00	
JJ1001000	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1001001	Claim Allowed - Pay	527,500.00	527,500.00	
JJ1001002	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1001003	Object - Full	16,000.00	-	Claimant is a winning investor and not claim eligible.
JJ1001004	Claim Allowed - Pay	30,000.00	30,000.00	
JJ1001005	Not Included in Claims Motion	151,291.67	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1001006	Claim Allowed - Pay	258,750.00	258,750.00	
JJ1001007	Claim Allowed - Pay	35,000.00	35,000.00	
JJ1001008	Object - Partial	215,000.00	110,020.00	Claimant filed for payments he made to another third party investor after the Receiver was appointed.
JJ1001009	Object - Full	370,000.00	-	Claimant is a winning investor and not claim eligible.
JJ1001010	Claim Allowed - Pay	37,500.00	37,500.00	
JJ1001011	Claim Allowed - Pay	27,000.00	27,000.00	
JJ1001012	Not Included in Claims Motion	64,750.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1001013	Claim Allowed - Pay	94,000.00	94,000.00	
JJ1001014	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1001015	Claim Allowed - Pay	190,000.00	190,000.00	
JJ1001016	Claim Allowed - Pay	59,375.00	59,375.00	
JJ1001017	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1001018	Claim Allowed - Pay	14,000.00	14,000.00	
JJ1001019	Claim Allowed - Pay	25,000.00	25,000.00	
JJ1001020	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1001021	Claim Allowed - Pay	5,300.00	5,300.00	
JJ1001022	Not Included in Claims Motion	171,030.00	-	The claimant for this claim is a client of Horizon Trust Company (HTC) and invested in J&J via their HTC self directed IRA account. Due to outstanding request for informaiton from the Receiver to HTC about this client's account, the Receiver is not in a position to approve this claim at this time. Upon receipt of the requested information from HTC, the Receiver will complete a full audit of the claim and issue a separate claims motion.
JJ1001023	Claim Allowed - Pay	395,000.00	395,000.00	
JJ1001024	Object - Full	83,820.00	-	Claimant was not able to provide proof of a cash investment making claimant a winning investor.
JJ1001025	Claim Allowed - Pay	100,000.00	100,000.00	

JJ1001026	Claim Withdrawn	-	-	Claimant withdrew claim.
JJ1001027	Claim Allowed - Pay	290,000.00	290,000.00	
JJ1001028	Object - Partial	57,424.68	29,591.68	Claimant filed for transacitons belonging to another claim.
JJ1001029	Claim Allowed - Pay	117,500.00	117,500.00	
JJ1001030	Claim Allowed - Pay	90,000.00	90,000.00	
JJ1001031	Claim Allowed - Pay	220,000.00	220,000.00	
JJ1001032	Claim Allowed - Pay	16,000.00	16,000.00	
JJ1001033	Claim Allowed - Pay	70,000.00	70,000.00	
JJ1001034	Object - Full	-	-	Claimant is a winning investor and not claim eligible.
JJ1001035	Object - Full	564,612.67	-	Claimant is a named defendant in the case and not claim eligible.
JJ1001036	Claim Allowed - Pay	588,765.00	588,765.00	
JJ1001037	Claim Allowed - Pay	85,000.00	85,000.00	
JJ1001038	Claim Allowed - Pay	25,000.00	25,000.00	
JJ1001039	Claim Allowed - Pay	105,302.34	105,302.00	Forensic accounting and claim varied by less than one dollar.
JJ1001040	Object - Full	102,500.00	-	Claimant is the entiry belonging to a named defendant in the case and not claim eligible.
JJ1001041	Claim Allowed - Pay	98,530.00	98,530.00	
JJ1001042	Object - Partial	132,500.00	126,250.00	Claimant did not include all received interest payment in filed claim.
JJ1001043	Claim Allowed - Pay	10,000.00	10,000.00	
JJ1001044	Object - Full	111,285.00	-	Claimant is the entiry belonging to a named defendant in the case and not claim eligible.
JJ1001045	Claim Allowed - Pay	12,500.00	12,500.00	
JJ1001046	Claim Allowed - Pay	250,000.00	250,000.00	
JJ1001047	Claim Allowed - Pay	130,000.00	130,000.00	
JJ1001048	Object - Partial	120,000.00	50,000.00	Claimant received interested paymenbts from a pooling investor, these were not included in orginal claim.
JJ1001049	Object - Full	550,000.00	-	Claimant is a winning investor and not claim eligible.
JJ1001050	Claim Allowed - Pay	100,000.00	100,000.00	
JJ1001051	Object - Full	26,000.00	-	Duplicate claim submitted by claimant.
JJ1001052	Object - Full	30,000.00	-	Claimant is married to a winning investor and not claim eligible.
JJ1001053	Object - Partial	72,000.00	50,000.00	Claimant received interested paymenbts from a pooling investor, these were not included in orginal claim.
JJ1001054	Claim Allowed - Pay	29,733.34	29,733.34	
JJ1001055	Claim Allowed - Pay	29,661.60	29,661.60	Priority Allowed Amount: \$29,661.60. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001056	Claim Allowed - Pay	53,418.60	53,418.60	General Unsecured Allowed Amount: \$53,418.60. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001057	Object - Partial	243,382.34	169,179.34	General Unsecured Allowed Amount: \$169,179.34. Partial Objection to \$74,203.00. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001058	Claim Allowed - Pay	119,626.32	119,626.32	Priority Allowed Amount: \$119,626.32. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001059a	Object - Partial	241,765.11	99,099.11	Claim administratively split to allow Priority and General Unsecured claims. General Unsecured Allowed Amount: \$99,099.11. Partial Objection to \$32,566.00 total between both claims. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001059b	Object - Partial	241,765.11	110,100.00	Claim administratively split to allow Priority and General Unsecured claims. Priority Allowed Amount: \$110,100.00. Partial Objection to \$32,566.00 total between both claims. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001060	Object - Partial	74,581.25	73,412.74	General Unsecured Allowed Amount: \$73,412.74. Partial Objection to \$1,168.51. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001061	Claim Allowed - Pay	44,329.22	44,329.22	Priority Allowed Amount: \$44,329.22. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001062	Object - Partial	96,666.67	80,000.00	General Unsecured Allowed Amount: \$80,000.00. Partial Objection to \$16,666.67. See Treatment of Pre-Receivership Claims section of Motion for additional details.
JJ1001063	Object - Full	210,000.00	-	Claimant filed a late claim and included transactions already accounted for in his prior claim.
JJ1001064	Object - Full	79,960.00	-	Claimant filed a late claim with transactions attributed to a winning investor, claimant did not provide additional detail to substantiate claim.

4,113,981.33

JJ1001065	Approve - Untimely	190,000.00	190,000.00	<p>In late 2021/early 2022 J&amp;J began requiring investors to be "qualified investors". This meant that some investors who had previously invested in J&amp;J could no longer do so directly, such was the case for the claimant of claim number JJ1001065. The claimant had three large investments via his son that were not originally attributed to the claimant and causing the claimant to appear as a winning investor in the forensic accounting. Upon notification to the claimant that he was a winning investor and owed money to the Receivership the claimant and his son provided proof that the investment dollars in question belonged to the claimant of claim JJ1001065. Because of this the Receiver's team recommended the claimant file a late claim.</p>
JJ1001066	Approve - Untimely	48,550.00	48,550.00	<p>In late 2021/early 2022 J&amp;J began requiring investors to be "qualified investors". This meant that some investors who had previously invested in J&amp;J could no longer do so directly, such was the case for the claimant of claim number JJ1001066. The claimant had one large investment via his brother that were not originally attributed to the claimant and causing the claimant to appear as a winning investor in the forensic accounting. Upon notification to the claimant that he was a winning investor and owed money to the Receivership the claimant and his brother provided proof that the investment dollars in question belonged to the claimant of claim JJ1001066. Because of this the Receiver's team recommended the claimant file a late claim.</p>