

submits this Notice of the Final List of Allowed Claims for the Claims of all investors and creditors against Receivership Assets.

PROCEDURAL HISTORY OF THE CLAIMS PROCESS

On January 21, 2010, the Court approved the Receiver's request to begin the Claims process. The Court approved the Claim Form, procedures to govern the Claims process, and the timetable for completing the Claims process. Claim forms were distributed on January 22, 2010 and posted on the website. The deadline for Claim submission was February 28, 2010.

The Receiver filed his Report and Recommendations on Claims Process ("Report") on May 13, 2010 (Doc. # 70 in Case 09-075). The Report identified two Claims that had been rejected and four Claims where the Receiver was recommending a reduced amount of Claim, where the Claimants might be filing objections to the recommendations of the Receiver. Copies of the Report were sent to all Claimants, notifying them that they had until June 13, 2010 to file any objections with the Court.

On June 9, 2010, the SEC filed its motion for approval of its plan of partial distribution (Doc. #72).

SUMMARY OF OBJECTIONS, CHANGE TO RECEIVER'S RECOMMENDATION

No Claimants have filed with the Court any objections to the Receiver's recommendation as to the identity of allowable Claimants or his recommendation of the Allowable Claim Amounts. The Receiver has not been provided with notice of any objections to his recommendations on the Claim amounts, except for one situation described below.

Pursuant to this Court's January 21, 2010 Order Approving Proof of Claim Form and Claim Review Process (Doc. #54), "Any Claimant who fails to file a timely objection with the Court will be deemed to have consented to the Allowable Claim Amount as determined by the

Receiver.” See *Receiver’s Motion for Approval of Proof of Claim Form and Claim Review Process*, Doc. #53, Jan. 19, 2010 at ¶2k and *Instructions for Proof of Claim Form*, Exhibit A to Receiver’s Motion, at ¶9f.

Because all Claimants have waived any objections they might have to the recommendations, there is no need for the Court to consider, or rule on, any objections.

The Receiver, however, is making two changes to his recommendation. In light of the distribution plan being proposed by the SEC, one Claimant provided information to the Receiver demonstrating that the manner in which the Receiver aggregated investments by two investors under one Claim number would work an injustice in light of the SEC’s proposed distribution plan. In the instance of Claim #2032, the funds invested by two different investors were combined under one Claim number. One of the investors withdrew his half of the investment principal before the collapse of the investment scheme; the other investor remained in the investment. Thus, treating the complete withdrawal by one investor as a return of half of the principal for each of the two investments works an injustice for the investor remaining in the investment.

With the approval of the SEC, the Receiver is amending his recommendation so that Claim #2032 is divided into two Claims. The first investor (Claim #2032A) is being treated as being paid back in full on his \$100,000.00 investment. The second investor (Claim #2032B) is being treated as having received a \$6,000.00 return on his \$100,000.00 investment.

A second Claimant (Claim #2010) had agreed to waive half his Allowable Claim Amount in partial satisfaction of a settlement of a lawsuit filed by the Receiver against an overpaid investor. This reduces the Allowed Claim Amount for Claim #2010 to \$85,000.00 and reduces the total Allowed Claim Amount for all Claimants to \$21,366,009.69.

With these two modifications, the Receiver asks the Court to enter the attached order approving the Final List of Allowed Claims. A copy of the Final List of Allowed Claims is attached as Exhibit A.

CONCLUSION

The Receiver respectfully submits this Notice of Final List of Allowed Claims. The Receiver verifies under penalty of perjury that the foregoing is true and correct.

DATED THIS 12th day of July, 2010.



R. Wayne Klein
Receiver

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 12th day of July, 2010, I electronically filed the foregoing NOTICE OF FINAL LIST OF ALLOWED CLAIMS AND REQUEST FOR ORDER APPROVING FINAL LIST OF ALLOWED CLAIMS with the Clerk of the Court using the CM/ECF system which sent a Notice of Electronic Filing to the following persons:

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AND, I HEREBY CERTIFY that I have served the foregoing document to the following non-CM/ECF Registered Participants (list names and addresses):

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U.S. Mail, Postage Prepaid
 Hand Delivered
 Overnight Mail
 E-mail
 Telecopy

Local Counsel for Plaintiffs

/s/
John F. Kurtz, Jr.

Final List of Allowed Claims

ALLOWED CLAIM #	FINAL ALLOWED CLAIM AMOUNT
2001	\$2,162,500.00
2002	\$1,000,000.00
2003	\$2,738,700.00
2004	\$25,000.00
2005	\$12,214.00
2006	\$200,000.00
2007	\$50,000.00
2008	\$55,500.00
2009	\$420,000.00
2010	\$85,000.00
2011	\$185,000.00
2012	\$100,000.00
2013	\$250,000.00
2014	\$83,069.29
2015	\$3,904,518.00
2016	\$160,000.00
2017	\$312,582.50
2018	\$0.00
2019,20	\$4,224,844.00
2021	\$35,417.00
2022	\$250,000.00
2023	\$378,000.00
2024	\$500,000.00
2025	\$125,000.00
2026	\$35,000.00
2027	\$898,787.00
2028	\$11,000.00
2029	\$20,000.00
2030	\$105,000.00
2031	\$0.00
2032A	\$0.00
2032B	\$94,000.00
2033	\$62,730.90
2034	\$2,844,647.00
2035	\$37,500.00
2036	\$0.00
Total	\$21,366,009.69