

EXHIBIT 13

PLAN OF REORGANIZATION - GABLES MANAGEMENT

Claimant	Claim #/ Schedule	Amount	Claimant	Claim #/ Schedule	Amount
Blackfoot City Utilities	2	285.56	Jones Chartered	F	193.00
Fire Services of Idaho	4	289.67	K&D Siding & Roofing	F	688.95
Post Register	8	392.12	Littlefield Appliances	F	85.00
LRB Mechanical	9	169.00	Merrill & Merrill Chtd.	F	2,729.28
Qwest Corp.	11	1,330.78	Yhrig, Miala	F	875.00
Les Schwab	12	2,148.49	Omni Security Systems	F	780.00
MAAG Prescriptions, Medical	13	1,707.64	One Source HHC	F	1,387.00
Intermountain Gas	14	1,218.19	Padgett Business Services	F	375.00
Rocky Mountain Power	16	1,544.47	PDC Pages/Phone Directory	F	400.00
Idaho Power	19	2,509.76	Pocatello City Utilities	F	318.02
Christensen Engineering	26	2,050.00	Poston, Denny & Kilpack	F	721.95
Wells Fargo Bank	30	3,153.66	Precision Landscaping	F	360.00
Wells Fargo Bank	31	628.90	Riverbend Communications	F	586.00
3-D Fire Protection	F	1,193.55	Safeco Insurance	F	39.03
Air Exchange Technologies	F	1,626.25	Shelley City Utilities	F	1,243.88
Aire-Master of Eastern Idaho	F	591.50	Smith, Driscoll & Assoc.	F	231.25
Albertsons Food Stores	F	524.43	Snake River Valley Irrigation	F	161.25
Alliance Title	F	200.00	State Insurance Fund	F	18.42
American Hallmark Ins.	F	2,683.32	Systems Technologies	F	784.57
Andrew Well Drilling Serv.	F	260.25	US Bank	F	2,315.03
Aspen Home Health Care	F	2,302.50	Ziplocal	F	400.00
Cable One/CBS Collections	F, 57	764.40	Total		48,932.35
Capital One	F	983.72			
Certegy Payment Recovery	F	672.35			
Clean Step Cleaning & Rest.	F	180.00			
Conan Heating	F	905.61			
Cooper, Larsen Chtd.	F	1,038.00			
Culligan - Idaho Falls	F	268.22			
Culligan - Pocatello	F	247.33			
Culligan - Pocatello	F	377.38			
Dex Media	F	133.81			
Ecliptic Marketing Photo	F	45.00			
Fire and Security Systems	F	861.06			
Gateway Insurance	F	225.00			
Harper Baking Company	F	178.50			
Heartland Pharmacy	F	91.80			
Idaho Dep't of Health & W.	F	165.00			
IRA Express	F	292.50			

EXHIBIT 14
PLAN OF REORGANIZATION - GABLES MANAGEMENT

Claimant	Class	Claim #/ Schedule	Amount	Comments
Dame, Reed	7	52	434,286.75	Estimated amount of undersecured claim
Continental Bank/Web Bank	8	17	214,942.55	Estimated amount of undersecured claim
Bank of Idaho	9	5	132,374.30	Estimated amount of undersecured claim
Archibald Insurance Serv.	14	10	8,109.00	Insurance
Beard St. Clair	14	21	14,161.00	Legal fees
Mickelsen Construction	14	22	154,799.96	Construction
Dance, Michael	14	27	28,000.00	Creditor
Blue Ribbon Construction	14	38	11,674.80	Construction
Hyde Plumbing	14	45	82,285.88	Construction
Zions Bank	14	50	15,523.61	Loan
Home Depot Credit Services	14	F	13,570.83	Construction
Total			1,109,728.68	

Claims in Class 14 that are currently disputed:

Claimant	Claim No.	Amt.	Nature of Dispute
Niguel Sante	47	392,442.51	Executory contract in dispute*
Geiger, June	34	25,000.00	Objection filed, hearing 4/11/12
Geiger, Ernie	35	25,000.00	Objection filed, hearing 4/11/12
Garrett, Patrick	F	92,000.00	Objection filed 1/5/12
Armstrong, Clayton	7, D	294,934.08	Loans to Keith paid by Gables**
Anderson, David	32, F	42,399.00	Loans to Keith, overpaid by Gables**
Marvelous Mechanics Money	37	45,581.12	Judgment: possible challenge.**
Armstrong, Mike & Abby	48, D	202,925.00	Equity owner, received pymts.**
		1,120,281.71	
		2,230,010.39	

*Trustee disputes any balance. Objection to be filed. Also claimed as secured which is opposed.

**Objection to be filed.