

Exhibit A
All Trusts (ERISA Non-ERISA)
(Does not include Receiver or Non-Settling Clients)

CCL#	ERISA Trusts
753-88	Carpenter H&W Fund of Northern NV
777-88	Carpenters Pension Fund of Northern NV
754-88	Carpenters Savings Trust Fund
899-88	Construction Workers Vacation & Savings Trust
740-88	Eighth District Electrical Benefit Fund
747-88	Eighth District Electrical Pension Fund
752-88	Electrical Workers LU # 292 - Annuity Fund
778-88	Electrical Workers LU # 292 - Pension
934-88	Employer's Shopmen's LU # 516 - Pension
993-88	Hawaii Ironworkers LU # 625 - H&W Fund
807-88	Heat & Frost Insulators LU # 17
858-88	IBEW LU # 212 - Pension Plan
831-88	IBEW LU # 38 - H&W Plan
816-88	IBEW LU # 38 - Pension
851-88	ID Electrical Joint Apprenticeship Training Trust
621-88	ID Laborers - Pension Fund
832-88	Laborers Pension Fund - Northern NV
830-88	Northern NV Laborers H&W Fund
157-60	OPEIU LU # 11 - Balanced Growth Fund - 401K
157-20	OPEIU LU # 11 - Cash Management - 401K
157-40	OPEIU LU # 11 - Fixed Income Fund - 401K
157-80	OPEIU LU # 11 - Private Investment Fund - 401K
904-88	Operating Engineers LU # 9 - H&W Fund of CO
629-00	OR Laborers - Defined Contribution
285-10	OR Laborers - H&W Fund
285-88	OR Laborers - Pension Plan
922-88	Reno Sparks Ready Mix Inc - Profit Sharing
909-88	SMW Local Pension Fund
903-88	SMW LU # 2 - Apprent & Journeyman Training
885-88	SMW LU # 33 - Cleveland Dist - Pension Trust
860-88	SMW LU # 9 - H&W Fund
722-88	SMW LU # 9 - Pension
861-88	Teamsters LU # 533 H&W Fund
862-88	Teamsters LU # 533 Vacation Trust
134-20	UA LU # 290 - H&W Fund
134-88	UA LU # 290 - Pension Plan
879-88	United Brotherhood of Carpenters LU # 408
865-88	UT Carpenters & Cement Masons H&W Trust
781-88	UT Carpenters & Cement Masons Pension
911-88	UT Carpenters JATC
413-00	Western States Union Trust - OPEIU LU # 11
875-88	WY Electrical Joint Apprenticeship Training
CCL#	Non-ERISA Trusts
884-88	Case, James E. & Nancy G.- Family Trust

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All Trusts (ERISA Non-ERISA)
(Does not include Receiver or Non-Settling Clients)

CCL#	American Funeral - ERISA Trusts
783-88	Gutterman, GS TTEE - G.S Gutterman MD
798-88	Gutterman, Sheila MA JD - Profit Sharing
838-88	Quality Electric Inc - Money Purchase Plan
25035-00	Waud's Tilamok Funeral Home - Defined Benefit

CCL#	American Funeral - Non-ERISA Trusts
478-10	Coughlin, Jennifer L - Trust
431-00	Davol Family Trust A
431-20	Davol Family Trust B
792-88	Gutterman, Robert B. Trust
697-80	Jeld Wen Foundation Trust
514-00	Mudd, Virginia B - Revocable Trust
514-88	Mudd, Virginia B - Revocable Trust - Separate
545-88	Tykeson, Donald E. - Trust
523-00	Wilhelm, RJ / RJW - Trust
913-88	Wilson, Allen C. & Esther M. - RLT