

Exhibit C
Receiver Clients
(Does not include Non-Settling Clients)

CCL #	Receiver - ERISA Clients
196-00	AGC - IUOE LU # 701 - Pension
957-88	AGC Retrospective Rating Plan Trust
806-88	AZ SMW - Pension Trust Fund
771-88	AZ SMW - Trade Trust Fund
1001-88	AZ State Carpenters H&W Fund
873-88	Cement Masons & Plasterers Joint Savings
604-88	CCI 401 (k) Profit Sharing - Private Investments
974-00	CO Springs SMW Training Fund
552-00	Edison Pension Trust
849-88	ILWU LU # 9 - Welfare Fund
842-88	Michigan UP IBEW - Pension
467-30	Modoc Lumber Company Profit Sharing Plan
479-40	Morse Bros Inc - Fixed Income Fund
503-00	Obie Media Inc - Profit Sharing Plan
940-88	Painters LU # 86
365-00	Puget Sound Electrical Workers Pension Fund
529-88	Retail Drug Employees - Pension
868-88	Shopmen's Ironworkers - H&W Fund
937-88	Shopmen's Ironworkers - Retirement of S. CA
905-88	Tri-County Building Trades Health Fund
394-00	WA State Plumbing & Pipefitting Pension Plan
705-88	Warehousemen's Pension Trust
917-88	West PA Regl Dist Council of Carpenters

CCL #	Receiver - Non-ERISA Clients
683-88	Anderson, Terence & Karen - Living Trust
773-88	AZ Chapter Natl Electrical Contractors Assoc
440-00	Barger, Eunice - Personal Account
682-80	Barnard, Donald & Maxine
843-88	Bay Point Properties
091-00	Becher, Richard
964-88	Blake Family Trust
1005-88	Bone Reconstruction Association
819-88	Boone, Deborah
633-80	Brodine, Robert
803-88	Buijtendorf , Erik & Paulus Uleman
760-88	Campbell, Helen K. Custodian - K. Campbell
759-88	Campbell, Helen K. TTEE - Hugh Barton
761-88	Campbell, Helen K. TTEE - K. Campbell
677-00	Carter, Julie
731-88	Clendenin, Patricia J. - IRA Rollover
730-88	Clendenin, Paul J. - IRA Rollover
941-88	Cohen, S.E. & Joanne, TTEES for Sheldon Cohen
486-00	Comrie, Laura - Personal Account
631-00	Drake Management Company
718-88	Elliott, Grant W. - IRA Rollover
518-88	Erickson Group Ltd - Private Placements
815-88	Files, Patrick T., Jr.

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CCL #	Receiver - Non-ERISA Clients (continued)
848-88	Files, Patrick T. & Patricia L. - Trustees
741-88	Gold Plume Ltd
616-00	Gregg, Gary Thomas - Education Trust
674-88	Griggs, Jack & June
520-88	Guard Publishing Company - Private Placements
646-88	Hubbard, Jean
930-88	IBEW LU # 1141
870-88	IBEW LU # 193
945-88	IBEW LU # 332 - Working Dues
960-88	IBEW LU # 640
693-88	J&S Investments Inc
1017-88	Johnson, Eugene - IRA
536-00	Kelley, Lora & Martin Family Foundation
625-88	Kendrick, Francis
640-00	Kendrick, M - Shrader - IRA Rollover
640-88	Kendrick, M.G. TTEE / MG Kendrick UDT
640-80	Kendrick, M.G. - TTEE / MG Kendrick UT
724-88	Kiesz, Todd
978-88	Kirkland, Earl - Revocable Living Trust
994-88	Kirkland, Larry D.
973-88	Knauss 1984 Trust
835-88	KnaussClark & Karen - TTEES - Lucky Concrete
659-88	La Chapelle, Walter A & Carole
684-88	La Chapelle, Walter A - IRA Rollover
685-88	La Chapelle, Carole - IRA Rollover
817-88	Legino, Robert & Cozette - JTWROS
144-00	Lester, John M. - Rev Trust
969-88	Lichten, Gary Dr. - IRA Rollover
834-88	Lucky Concrete Inc. (Knauss)
998-88	Lucky Concrete Pumping Inc.(Knauss)
936-88	McDermott, Michael J.
853-88	Mills, Richard & Carol J.
750-88	Moore, Donald L.
751-88	Moore, Evanell E.
813-88	Murdock, Donald T.
812-88	Murdock, Donald T. - IRA Rollover
093-00	Myers, Henry Clay - Trust DTD
415-00	Nelsen Trust General Fund
793-88	Ness, June P.
891-88	Newman, Blaine A. & Marjorie - JTWROS
630-00	Norbraten, Alford J.
959-88	Okland Investments
932-88	Okland Properties Ltd
746-88	OPEIU LU # 11 - General Reserve Fund
482-60	OR Funeral Directors Association
946-88	OR Historical Society
774-88	OR Labor Press Publishing Company
653-00	Pacific Fibre Products Inc

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561-00	Peter Jacobsen Productions
735-88	Preble, Wallace
688-88	Pritchett, James MD
586-00	Ragland Rife Foundation
687-88	Register Guard Newsprint Fund
681-88	Sessler, Ray & Bonnie
859-88	Shaver Construction Inc
948-40	Shaw, Thomas M.
660-80	Shrader, Carl E. MD - IRA
660-00	Shrader, Carl E. MD - Personal Account
887-88	Simmons, Anthony & Shirley - JTWROS
888-88	Simmons, Charles R. & Ann M. - JTWROS
837-88	Simmons, William H.
854-88	SMW Intl Association LU # 33 - Strike Fund
729-88	SMW LU # 359 - Equality Fund
895-88	SMW LU # 359 - PCT Account
908-88	SMW LU # 359 - Youth to Youth
926-88	Stegall, Allan & Juanita - JTWROS
732-88	Stevens, Philip & Virginia
949-88	SW Ohio Regional Council of Carpenters
914-88	Tarzan (Nancy Kirkland)
556-00	Tinney, Richard & Carol
591-00	Tinney, Richard Zielinski TTEE - Meagan Tinney
592-00	Tinney, Richard Zielinski TTEE - Michael Tinney
906-88	Thomas, Calvin E.
544-88	Tonkin, Ronald
603-88	TKR Trust Fund - Private Placement Account
776-88	Union Labor Retirement Assoc
672-00	Untermeyer, Chase - IRA Rollover
632-00	Untermeyer, DCK - Custodian - ECU
632-88	Untermeyer, DCK - TTEE
632-80	Untermeyer, DCK - TTEE - EC Untermeyer IRRT
584-88	Walsh, Robert - Real Estate Account
699-88	Weiner, Matthew Cooper
541-88	Wiese, M.O. TTEE-TTOR / M Wiese LT
811-88	Witteman, Judith
745-88	Zapp, Linda E.