

**Exhibit M**  
**Non -Settling CCL Clients**

CCL #	Non-Settling Clients	CCL Private Investments
050-00	Grayson, Jeffrey L - Trust	\$279,974.84
050-15	Grayson, Blake & Erika LLC	\$133,570.40
054-20	Grayson, Barclay - Family LLC	\$86,238.96
060-98	Houser, Gregory	\$29,998.78
094-00	Schaub, William D.	\$2,056.31
463-00	Grayson, Susan W.	\$247,331.90
484-10	Holmes, Judith Hawes - Personal Account	\$487,685.13
484-20	Holmes, Judith Hawes - Trustee Hawes Trust II	\$362,632.72
484-30	Holmes, Ruth Tuthill Hawes - Trustee - JHH Trust	\$35,535.00
484-60	Holmes, Judith Hawes - TTEE Hawes Trust II DTD	\$145,049.94
590-88	Klamath County Investment Fund, Inc (Maloney)	\$57,871.65
725-88	Walters, Matt	\$28,296.42
883-00	Grayson, Jeffrey L - Irrevocable Trust (cash only)	\$0.00
	<b>Total</b>	<b>\$1,896,242.05</b>

5/10/02

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