COMPARISON OF ESTIMATED OUTCOMES UNDER ALTERNATIVE DISTRIBUTION APPROACHES
(EXCLUSIVE OF RELATED LITIGATION SETTLEMENT FUNDS)

		RECOMMENDED APPROACH					
CCL Client	Client Number	Money In/ Money out Prorata Dividend (2)	Money In/Money out Prorata Dividend %	9/21/00 Principal Prorata Dividend (1)(2)	9/21/00 Principal Balance Prorata Dividend Percentage	Estimated Traced Asset Value Dividend Amount (1)(2)	Estimated Traced Asset Value Dividend Percentage (5)
J.L.G. Trust Dtd 5/10/89 (3)	50-30	97,618.34	41.29%	83,391.38	29.79%	0.00	0.00%
Blake and Erica Grayson LLC	50-15	18,160.27	41.29%	39,907.97	29.79%	9,530.37	7.11%
Barclay Grayson Family LLC (3)	54	2,584.59	41.29%	25,810.15	29.79%	1,337.31	1.54%
Houser, Gregory J. (3)	60	0.00	41.29%	8,935.23	29.79%	0.00	0.00%
Becher, Richard A.	91	75,258.31	41.29%	13,484.31	29.79%	1,552.77	3.43%
Myers, Henry Clay Trust Dtd, January 13, 1995	93	2,063.96	41.29%	1,488.90	29.79%	0.00	0.00%
Schaub, Willam D. (3)	94	848.87	41.29%	612.48	29.79%	0.00	0.00%
Wilshire Credit Corporation (3)	98	3,941,030.24	41.29%	0.00	29.79%	454.91	0.00%
United Assc. Local #290 Plumbers Health & Welfare	134-20	2,215,838.40	41.29%	2,110,660.21	29.79%	3,824,281.73	53.97%
United Association Union Local #290 (4)	134-88	19,191,223.47	41.29%	19,934,354.42	29.79%	34,265,266.78	51.20%
Oregon Hospitality Service Pension Trust	135	0.00	41.29%	198,339.18	29.79%	125,633.41	18.87%
John, Lester M. Revocable Trust under Agmt dtd 2/9/95 (3)	144	10,436.64	41.29%	61.66	29.79%	226.25	109.30%
OPEIU Local 11 Balanced Growth Fund	157-60	549,451.01	41.29%	484,390.79	29.79%	485,627.78	29.86%
OPEIU Local 11 Cash Management Acct	157-20	407,003.20	41.29%	464,354.52	29.79%	520,350.59	33.38%
OPEIU Local 11 Fixed Income	157-40	814,359.82	41.29%	971,387.76	29.79%	1,184,610.99	36.32%
OPEIU Local 11 Private Investment Fund	157-80	268,515.26	41.29%	253,095.19	29.79%	276,088.24	32.49%
A.G.C.-I.U.O.E. Local 701 Pension Trust Fund	196	0.00	41.29%	109,062.45	29.79%	142,786.73	39.00%
Wolf, Leslie and Janice, JTWROS	237.25	145,086.91	41.29%	164,363.68	29.79%	268,192.11	48.60%
Waud's Tillamook Funeral Home Co.	25035	13,478.28	41.29%	3,986.23	29.79%	14,627.97	109.30%
Oregon Laborers-Employers H&W Fund	285-10	685,273.44	41.29%	868,534.13	29.79%	2,714.90	0.09%
Oregon Laborers-Employers Pension Trust Fund (4)	285	24,662,604.39	41.29%	24,852,314.38	29.79%	27,157,902.62	32.55%
Puget Sound Electrical Workers Pension Trust	365	0.00	41.29%	464,060.44	29.79%	1,535,041.67	98.53%
Washington State Plumbing & Pipefitting Ind. Pension	394	516,984.65	41.29%	648,665.62	29.79%	2,777,972.96	127.56%
Western States Local Union of the OPEIU Local 11	413	1,326,821.84	41.29%	1,255,870.10	29.79%	1,963,039.57	46.56%
Nelson Trust General Fund	415	74,656.75	41.29%	259.85	29.79%	953.56	109.30%
Davol Family Trust A	431	4,259.62	41.29%	12,547.03	29.79%	9,350.81	22.20%
Davol Family Trust B	431-20	4,531.71	41.29%	12,596.77	29.79%	9,431.09	22.30%
Barger, Eunice Personal Account	440	3,347.17	41.29%	8,292.04	29.79%	28.73	0.10%
Grayson, Susan	463	67,850.11	41.29%	73,998.30	29.79%	48,251.25	19.42%
Modoc Lumber Co. Profit Sharing Plan & Trust	467	108,755.21	41.29%	130,896.82	29.79%	3,769.27	0.86%
Coughlin, J. David	478	2,394.26	41.29%	122,300.10	29.79%	285,486.05	69.53%
Coughlin, J. David/Jennifer Lee Coughlin Trust Account (4)	478-10	2,288.56	41.29%	652.00	29.79%	2,392.59	109.30%
Morse Bros., Inc. Fixed Income Fund (3)	479	0.00	41.29%	6,748.12	29.79%	9,092.08	40.13%
Oregon Funeral Directors Association	482-60	18,974.88	41.29%	25,398.04	29.79%	87.99	0.10%
Funeral Associates LLC	482-40	762,008.18	41.29%	1,319,267.18	29.79%	2,684,961.26	60.62%
Hawes Holmes, Judith Personal Account (4)	484.1	0.00	41.29%	145,258.62	29.79%	565,411.68	115.94%
Hawes, Ruth Tuthill Trust, Judith Holmes Trustee (4)	484.3	12,998.11	41.29%	10,584.21	29.79%	0.00	0.00%
Holmes, J.H.H. Trustee, Hawes Trust II Dtd 7/10/80 (4)	484.6	42,659.41	41.29%	43,203.59	29.79%	226,159.68	155.92%
J.H.H. Holmes Trustee, Hawes Trust II Dtd 12/27/72 (4)	484.2	97,784.32	41.29%	108,011.37	29.79%	565,411.68	155.92%
Comrie, Laura A. Personal Account	486	59,252.41	41.29%	32,731.50	29.79%	7,040.09	6.41%
Obie Media, Inc., Profit Sharing Plan	503	0.00	41.29%	5,957.06	29.79%	171.82	0.86%
Norrie, Betty	507	77,437.87	41.29%	104,498.08	29.79%	63,734.09	18.17%
Wolf, Martin R., Individual Account (4)	509	206,454.06	41.29%	204,884.14	29.79%	268,626.35	39.05%
Mudd, Viriginia B., Revocable Trust (4)	514/514-88	381,325.31	41.29%	931,953.93	29.79%	1,319,074.16	42.16%

Exhibit 1
Page 1 of 2

COMPARISON OF ESTIMATED OUTCOMES UNDER ALTERNATIVE DISTRIBUTION APPROACHES
(EXCLUSIVE OF RELATED LITIGATION SETTLEMENT FUNDS)

CCL Client	Client Number	Money in/ Money out Prorata Dividend (2)	Money in/Money out Prorata Dividend %	9/21/00 Principal Prorata Dividend (1)(2)	9/21/00 Principal Balance Prorata Dividend Percentage	Estimated Traced Asset Value Dividend Amount (1)(2)	Estimated Traced Asset Value Dividend Percentage (5)
Erickson Group, Ltd.	518	1,635,348.33	41.29%	1,226,659.40	29.79%	156,927.87	3.81%
Guard Publishing Company (3)	520	31,746.73	41.29%	17,871.19	29.79%	0.00	0.00%
Wilhelm, Robert J.	523	5,244.33	41.29%	13,516.93	29.79%	15,091.69	33.26%
Retail Drug Employees Pension Trust	529	208,856.58	41.29%	248,592.38	29.79%	726,005.39	86.99%
Kelley, Lora L. and Martin N. Family Foundation Trust	536	66,741.13	41.29%	41,883.17	29.79%	9,843.18	7.00%
Dutcher, Robert	537	66,480.60	41.29%	162,682.13	29.79%	263,429.31	48.23%
Dutcher, Marlene	538/606	76,753.33	41.29%	184,044.53	29.79%	263,132.66	42.56%
Wiese, Marion O. TTEE & TTOR of the Marion O. Wiese Revocable Living Trust (3)	541	0.00	41.29%	0.00	29.79%	497.65	0.00%
Tonkin, Ronald B.	544	0.00	41.29%	66,353.22	29.79%	27,058.96	12.15%
Tykeson, Donald E. Trust/Tykeson & Associates	545	359,849.65	41.29%	147,265.07	29.79%	251,334.90	50.83%
Edison Pension Trust	552	69,945.86	41.29%	104,925.91	29.79%	20,184.08	5.73%
Tinney, Richard and Carol	556	0.00	41.29%	73,339.80	29.79%	58,640.33	23.82%
Maloney, Robert E. Jr. Personal and IRA Accounts	558/636	26,912.80	41.29%	29,820.26	29.79%	7,039.80	7.03%
Peter Jacobsen Productions, Inc.	561	1,509.06	41.29%	3,389.96	29.79%	5,546.81	48.74%
U.A. Local 290 Plumbers Operating Fund	573-80	234,192.61	41.29%	191,819.20	29.79%	29,480.91	4.58%
U.A. Local 290 Plumbers Industry Advancement	574-80	83,955.51	41.29%	182,312.53	29.79%	24,695.87	4.03%
U.A. Local 290 Plumbers Scholarship Fund	575-80	58,478.27	41.29%	69,252.85	29.79%	16,041.08	6.90%
Walsh, Robert S. (3)	584	0.00	41.29%	13,676.50	29.79%	1,523.94	3.32%
Ragland Rife Foundation	586	173,018.27	41.29%	163,440.69	29.79%	2,236.72	0.41%
Klamath County Investment Fund, Inc.	590	0.00	41.29%	17,299.20	29.79%	19,795.54	34.08%
Tinney, Meagan, Trust, Richard Zielinski Trustee	591	0.00	41.29%	3,137.10	29.79%	4,453.07	42.28%
Tinney, Michael, Trust, Richard Zielinski Trustee	592	10,325.57	41.29%	15,036.29	29.79%	18,723.17	37.09%
Arntson, Mary	598	70,488.37	41.29%	87,706.33	29.79%	29,930.17	10.16%
TKR Trust Fund	603	0.00	41.29%	60,673.92	29.79%	33,398.59	16.40%
CCI 401(K) Profit Sharing Plan	604	90,268.35	41.29%	140,050.91	29.79%	127,192.70	27.05%
McNally, Elizabeth L. Personal Account	614	56,151.31	41.29%	40,410.68	29.79%	94,370.38	69.56%
Gregg, Gary Thomas Education Trust	616	6,000.71	41.29%	9,049.19	29.79%	15,411.41	50.73%
Idaho Laborers Pension Trust	621	3,851,727.60	41.29%	4,169,335.15	29.79%	1,609,618.04	11.50%
Kendrick, Francis W.	625	1,810.87	41.29%	26,337.12	29.79%	31,007.59	35.07%
Benson, Karen	627	0.00	41.29%	36,184.10	29.79%	72,842.69	59.96%
Oregon Laborers Defined Contribution Plan	629-80	1,935,210.24	41.29%	2,290,769.22	29.79%	261,531.72	3.40%
Norbraten, Alford J.	630	60,403.09	41.29%	79,785.94	29.79%	139,494.24	52.08%
Drake Management Company	631	0.00	41.29%	0.00	29.79%	1,108.37	0.00%
Untermeyer, Diana C.K. Revocable Trust	632-88	86,400.13	41.29%	129,655.03	29.79%	97,199.59	22.33%
Untermeyer, Ellyson Chase Irrevocable Trust	632-80	5,406.59	41.29%	18,847.64	29.79%	5,696.62	9.00%
Untermeyer, Ellyson Chase Uniform Gift to Minors Act/TX	632	2,448.34	41.29%	4,053.57	29.79%	3,445.20	25.32%
Brodine, Robert C.	633	37,288.74	41.29%	50,638.89	29.79%	78,117.85	45.95%
Kendrick, Margaret G. TTEE FBO Margaret G. Kendrick UT 12/28/73	640-88	0.00	41.29%	54,075.05	29.79%	79,077.33	43.56%
Kendrick, Margaret G. TTEE FBO Margaret G. Kendrick UT 5/26/78	640-80	49,097.77	41.29%	47,669.59	29.79%	51,431.99	32.14%
Kendrick-Shrader, Margaret G. IRA Rollover Dtd. 12/21/99	640	1,848.03	41.29%	2,038.25	29.79%	273.87	6.37%
Hubbard, Jean K. (3)	646	2,416.97	41.29%	2,680.30	29.79%	5,395.74	59.96%
Pacific Fibre Products, Inc. (3)	653	0.00	41.29%	0.00	29.79%	4,886.34	0.00%
Oregon, S. Idaho, Wyoming & Utah District Council of Laborers	654	0.00	41.29%	13,160.32	29.79%	45.60	0.10%
Construction & General Laborers, Local 320	655	69,265.03	41.29%	83,539.31	29.79%	14,665.91	5.23%
AFCTS-Preferred Endowment Care Oregon/Washington	656-60	230,740.98	41.29%	388,201.90	29.79%	593,677.64	45.55%
AFCTS-Preferred Endowment Care California	657-60	282,093.45	41.29%	288,392.39	29.79%	1,079,328.61	111.47%

Exhibit 1
Page 2 of 7

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LaChapelle, Walter A. & Carole	659	36,098.84	41.29%	45,761.02	29.79%	82,575.85	53.75%
Shrader, Carl E. M.D. Personal Account and IRA Account	660/660-80	106,833.28	41.29%	286,439.21	29.79%	213,771.44	22.32%
Flynn, Noel B.	661	0.00	41.29%	13,401.43	29.79%	12,875.62	28.62%
Untermeyer, Chase IRA	672	0.00	41.29%	14,167.43	29.79%	25,325.22	53.24%
Griggs, Jack S. & June B.	674	0.00	41.29%	5,754.92	29.79%	504.06	2.61%
Carter, Julie	677	4,072.59	41.29%	6,670.28	29.79%	11,901.23	53.14%
P.J. Brix LLC	680	0.00	41.29%	67,007.58	29.79%	134,893.83	59.96%
Sessler, Ray & Bonnie	681	152,417.08	41.29%	376,838.33	29.79%	357,088.24	28.22%
Barnard, Donald & Maxine	682	550,036.06	41.29%	557,709.32	29.79%	566,070.11	30.23%
Anderson, Terence L. & Karen D. Living Trust Dtd 4/28/88	683	52,669.96	41.29%	56,948.61	29.79%	51,615.39	27.00%
LaChapelle, Carole J. IRA	684	3,422.31	41.29%	3,811.90	29.79%	3,051.81	23.85%
LaChapelle, Walter A. IRA	685	25,165.51	41.29%	36,043.59	29.79%	58,622.62	48.44%
Register Guard Newsprint Fund (3)	687	18,631.78	41.29%	49,234.70	29.79%	56,863.92	34.32%
Pritchett, James W. M.D.	688	209,520.48	41.29%	245,613.28	29.79%	244,958.88	29.71%
Resilient Floor Coverings	692	1,941,034.25	41.29%	2,220,462.47	29.79%	427,139.41	5.73%
J & S Investments, LLC	693	47,253.05	41.29%	52,652.05	29.79%	66,825.80	37.80%
King, Shelley	694	40,787.02	41.29%	50,651.82	29.79%	41,174.90	24.21%
Jeld Wen Foundation	697	54,166.21	41.29%	58,079.88	29.79%	78,078.10	40.04%
Weiner, Matthew Cooper	699	68,780.72	41.29%	70,083.65	29.79%	86,350.25	36.70%
Chaney, John	703	224,325.74	41.29%	202,669.20	29.79%	288,383.62	42.38%
Warehousemen's Pension Trust	705	785,798.83	41.29%	980,883.51	29.79%	974,499.78	29.59%
Murphy, James B. and Patricia J.	706	20,783.68	41.29%	32,071.43	29.79%	6,975.90	6.48%
Mudd, Victoria	707	0.00	41.29%	13,320.77	29.79%	24,375.91	54.50%
Baker, Jerry Lloyd	711	0.00	41.29%	30,844.08	29.79%	25,955.84	25.22%
IBEW Local 68 General Fund	715	678,542.35	41.29%	1,405,056.73	29.79%	66,088.85	1.40%
U.A. Local 290 401K Cash Mgmt.	716-20	16,219.35	41.29%	18,713.45	29.79%	11,519.24	18.33%
U.A. Local 290 401K Fixed	716-10	14,768.10	41.29%	18,870.72	29.79%	8,656.19	13.66%
U.A. Local 290 401K Trustee DIR	716-60	905,805.69	41.29%	730,339.69	29.79%	740,443.51	30.20%
U.A. Local 290 Balanced	716-40	77,027.48	41.29%	62,057.39	29.79%	51,689.52	24.81%
Elliott, Grant W. IRA	718	20,790.70	41.29%	23,517.21	29.79%	28,904.41	36.61%
Electrical Industry Benefit VAC/PD HOL	719-88	620,995.11	41.29%	719,933.46	29.79%	391,889.10	16.21%
Sheet Metal Workers Local No. 9 Pension Trust	722	7,740,494.15	41.29%	7,261,529.58	29.79%	6,193,717.44	25.49%
Kiesz, Todd (3)	724	0.00	41.29%	231.66	29.79%	0.82	0.11%
Walters, Matt J.	725	7,851.63	41.29%	8,428.18	29.79%	10,710.08	37.85%
Van Ness, Boyd	727	236,496.86	41.29%	271,274.52	29.79%	230,934.98	25.36%
Sheet Metal Workers Local Union #359-Equality Fund	729	121,252.92	41.29%	149,764.28	29.79%	13,210.92	2.63%
Clendenin, Paul J. IRA	730	6,715.81	41.29%	7,526.64	29.79%	7,962.86	31.51%
Clendenin, Patricia J. IRA	731	6,703.01	41.29%	7,526.64	29.79%	7,962.86	31.51%
Stevens, Philip L. & Virginia H.	732-88	13,290.84	41.29%	18,548.93	29.79%	53.95	0.09%
Idaho Chapter-National Electrical Contractors Assoc. Inc.	734	136,435.95	41.29%	137,943.68	29.79%	44,962.07	9.71%
Preble, Wallace (3)	735	0.00	41.29%	0.00	29.79%	0.00	0.00%
Poorman, Kenneth R.	736	0.00	41.29%	0.00	29.79%	0.00	0.00%
Brix Dearmond LLC	738	147,939.04	41.29%	109,894.17	29.79%	154,387.14	41.84%
Eighth District Electrical Benefit Fund	740	836,063.38	41.29%	846,237.92	29.79%	275,483.19	9.70%
Gold Plume, Ltd.	741	32,262.82	41.29%	50,965.98	29.79%	176.24	0.10%
Construction and General Laborers Local 563	742	132,867.89	41.29%	190,901.75	29.79%	661.40	0.10%
Zapp, Linda E.	745	0.00	41.29%	2,978.53	29.79%	0.00	0.00%

Exhibit 1
Page 3 of 7

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OPEIU Local 11 General Reserve Fund	746	61,630.98	41.29%	59,251.68	29.79%	33,933.48	17.06%
Eighth District Electrical Pension Fund	747-88	14,669,870.37	41.29%	13,902,130.23	29.79%	11,878,358.63	25.45%
International Brotherhood of Electrical Workers Local 113 General	748	122,996.90	41.29%	129,955.72	29.79%	43,342.33	9.93%
Moore, Donald L. and Deborah C.	750	65,238.26	41.29%	100,785.61	29.79%	115,570.60	34.15%
Moore, Evanell E.	751	141,190.20	41.29%	175,753.66	29.79%	183,366.64	31.08%
Electrical Workers Local 292 Annuity Fund	752	2,516,333.25	41.29%	2,585,657.79	29.79%	1,863,458.35	21.50%
Carpenters Health and Insurance Trust Fund	753	610,474.66	41.29%	721,182.71	29.79%	-6,743.00	0.10%
Carpenters Saving Trust Fund	754	179,138.30	41.29%	194,309.68	29.79%	40,244.44	6.54%
Sheet Metal Workers Local No. 9 General Reserve Fund	758	424,212.21	41.29%	470,432.91	29.79%	195,542.85	12.38%
Campbell, Helen K. Trustee for Hugh Barton	759	0.00	41.29%	1,389.98	29.79%	4.81	0.10%
Campbell, HK Custodian -Kendrick Marie Campbell Acct.	760	0.00	41.29%	2,879.24	29.79%	4.81	0.05%
Campbell, Helen K., Trustee K.M. Campbell	761	0.00	41.29%	1,389.98	29.79%	4.81	0.10%
International Union Electrical Workers Local 291	763	371,473.30	41.29%	347,836.62	29.79%	177,467.80	15.20%
Denver Joint Industry Promotional Fund	764-88	78,013.42	41.29%	78,521.09	29.79%	19,869.29	7.54%
CO Painters Industry Health Benefit Fund	767	144,267.77	41.29%	163,934.23	29.79%	567.97	0.10%
Coral Construction	768	202,272.89	41.29%	171,409.06	29.79%	347,426.88	60.37%
IBEW Local 292	770	138,959.03	41.29%	300,076.08	29.79%	1,039.65	0.10%
Arizona Sheet Metal Trade Trust Fund	771	419,143.35	41.29%	440,834.03	29.79%	125,104.50	8.45%
Arizona Chapter National Electrical Contractors Assoc.	773	88,874.49	41.29%	92,713.91	29.79%	-470.18	0.10%
Oregon Labor Press Publishing Company	774	60,688.39	41.29%	61,719.66	29.79%	21,877.79	10.56%
IBEW Local 134	775	238,483.20	41.29%	225,450.90	29.79%	104,249.47	13.77%
Union Labor Retirement Association	776-88	155,239.07	41.29%	185,186.72	29.79%	56,000.21	9.01%
Carpenters Pension Trust of Northern Nevada	777	0.00	41.29%	1,414,314.93	29.79%	1,199,324.36	25.37%
Electrical Workers Local 292 Pension Plan	778	1,807,253.49	41.29%	1,682,785.71	29.79%	2,496,578.79	44.05%
Quality Electric, Inc.	779	376,692.03	41.29%	532,823.01	29.79%	190,904.68	10.67%
IBEW Local 415	780	30,756.24	41.29%	36,466.14	29.79%	2,175.55	1.78%
Utah Carpenter & Cement Masons Pension Trust	781	2,517,803.50	41.29%	2,524,747.12	29.79%	1,073,805.74	12.67%
Gutterman, Gary S. M.D. TTEE Gary S. Gutterman M.D. P.C. PS Plan	783	56,861.04	41.29%	60,889.48	29.79%	41,251.81	20.18%
Laborers Int. Union N. America Local 296	785	39,104.56	41.29%	39,681.05	29.79%	9,698.93	7.28%
Sheetmetal Workers Local #2 Market Reco.	790	141,482.52	41.29%	147,085.63	29.79%	61,786.46	12.51%
Gutterman, Robert B. Trust Dated 6/24/87	792	66,376.56	41.29%	66,699.08	29.79%	63,828.69	28.50%
Ness, June P.	793	99,531.60	41.29%	96,707.86	29.79%	91,014.40	28.03%
Gutterman, Shelia M. M.A., J.D Profit Sharing Plan	798	3,109.36	41.29%	7,251.73	29.79%	11,301.76	46.42%
Carpenters Local #184	799	78,383.35	41.29%	73,651.57	29.79%	37,835.69	15.30%
Buijtendorp, Erik L. & Paulus A. Uleman, JTWROS	803	15,738.35	41.29%	15,758.32	29.79%	14,813.90	28.00%
Musgrove, Wayne	804-88	9,608.00	41.29%	40,109.00	29.79%	47,082.74	34.96%
Musgrove, Kay& Musgrove Wayne D. Trustee of Family Trust	805-88	9,570.84	41.29%	39,701.84	29.79%	50,133.24	37.61%
Arizona Sheet Metal Pension Trust Fund	806	1,605,282.82	41.29%	1,457,124.08	29.79%	918,132.70	18.77%
Heat and Frost Insulators Local No. 17	807-88	60,519.52	41.29%	54,881.38	29.79%	56,193.10	30.50%
Witteman, Judith B.	811	64,334.89	41.29%	70,479.20	29.79%	35,872.70	15.16%
Murdock, Donald T. Personal & IRA	812/813	77,748.77	41.29%	84,632.33	29.79%	38,633.11	13.60%
Files, Patrick T., Jr.	815	206,406.58	41.29%	179,262.23	29.79%	173,860.54	28.89%
IBEW Local #38 Pension Fund	816	1,203,112.32	41.29%	1,157,348.06	29.79%	377,878.18	9.73%
Legino, Robert and Cozette JTWROS	817	6,845.04	41.29%	6,238.56	29.79%	1,126.00	5.38%
Gutterman, Gary S. and Shelia M. Gutterman, JTWROS	818	23,264.23	41.29%	30,897.68	29.79%	22,486.64	21.73%
Boone, Deborah A.	819	6,552.73	41.29%	14,381.97	29.79%	49.83	0.10%
Sheetmetal Workers International Assc. Local #33	820	261,401.85	41.29%	238,026.06	29.79%	110,197.48	13.79%

Exhibit 1
Page 4 of 7

COMPARISON OF ESTIMATED OUTCOMES UNDER ALTERNATIVE DISTRIBUTION APPROACHES
(EXCLUSIVE OF RELATED LITIGATION SETTLEMENT FUNDS)

CCL Client	Client Number	Money In/ Money out Prorata Dividend (2)	Money In/Money out Prorata Dividend %	9/21/00 Principal Prorata Dividend (1)(2)	9/21/00 Principal Balance Prorata Dividend Percentage	Estimated Traced Asset Value Dividend Amount (1)(2)	Estimated Traced Asset Value Dividend Percentage (5)
Kirkland, Dean E. (3)	826	13,766.47	41.29%	11,118.03	29.79%	10,744.50	28.78%
Gabriel, Joseph L. and Nancy M. Gabriel, JTWROS	827	50,668.34	41.29%	48,053.00	29.79%	71,282.76	44.18%
Northern Nevada Laborers H&W Trust	830	1,151,148.79	41.29%	1,060,819.02	29.79%	206,366.97	6.18%
IBEW Local #38 Health and Welfare Fund	831	707,550.48	41.29%	728,398.03	29.79%	112,273.04	4.59%
Laborers Pension Trust Fund for Northern Nevada	832	319,353.29	41.29%	278,115.43	29.79%	162,939.29	17.70%
Lucky Concrete, Inc.	834	47,938.42	41.29%	15,681.74	29.79%	8,391.83	15.94%
Knauss, Clark D. & Karen L. Knauss Co-Trustees Lucky Concrete, Inc.	835	295,779.82	41.29%	253,467.33	29.79%	97,070.60	11.41%
Simmons, William H.	837	88,059.06	41.29%	78,801.10	29.79%	83,414.65	31.53%
Quality Electric, Inc. Mney Purchase Plan	838	198,359.66	41.29%	171,855.49	29.79%	108,984.74	18.89%
International Brotherhood Paint & Allied Trades Local #79	839	28,745.55	41.29%	28,909.69	29.79%	100.16	0.10%
Michigan U.P. I.B.E.W. Pension Plan (3)	842	223,584.22	41.29%	211,223.79	29.79%	98,568.49	13.90%
Bay Point Properties, Inc.	843	29,827.28	41.29%	25,370.09	29.79%	1,412.36	1.66%
Files, Patrick T. & Patricia L. Files, Trustees of the Files Family Trust dtd	848	212,849.49	41.29%	206,342.84	29.79%	61,953.21	8.94%
ILWU Local 9 Welfare Trust Fund	849	58,970.01	41.29%	59,470.45	29.79%	41,418.96	20.91%
Idaho Electric Joint Apprentice and Training	851	33,954.78	41.29%	38,113.05	29.79%	4,144.03	3.24%
Mills, Richard and Carol J.	853	30,254.19	41.29%	27,839.71	29.79%	3,859.80	4.13%
Sheetmetal Workers Int. Assc. Local #33 Strike Fund (3)	854	61,440.23	41.29%	56,538.58	29.79%	34,896.58	18.38%
Laborers District Council of MN & ND	857	116,080.43	41.29%	109,419.10	29.79%	66,111.51	18.00%
IBEW Local Union #212 Pension Trust Fund	858	5,954,135.40	41.29%	5,228,449.69	29.79%	2,939,465.30	16.75%
Shaver Construction, Inc.	859	212,625.71	41.29%	188,997.98	29.79%	127,695.37	20.19%
Sheet Metal Workers Local #9 Health & Welfare Trust	860	217,962.52	41.29%	195,621.65	29.79%	64,785.63	9.86%
Teamsters Local 533 H&W Trust Fund	861	133,941.78	41.29%	141,299.97	29.79%	-1,598.15	0.10%
Teamsters Local #533 Vacation Trust Fund	862	66,921.96	41.29%	61,247.17	29.79%	39,507.16	19.46%
Utah Carpenters/Cement Masons H/W Trust	865	209,296.29	41.29%	171,898.15	29.79%	119,827.47	20.76%
IBEW Local 57	866	287,633.81	41.29%	242,450.91	29.79%	136,594.76	16.78%
Shopmen's Ironworkers Health & Welfare Trust Fund	868	313,585.44	41.29%	285,552.47	29.79%	127,646.95	13.31%
Arntson Family Holdings LLC	869	67,835.66	41.29%	162,942.73	29.79%	115,076.36	21.04%
International Brotherhood of Electrical Workers Local 193	870	123,855.26	41.29%	105,046.27	29.79%	105,756.95	29.99%
Cement Masons and Plasterers Joint Savings Acct. (3)	873	35,865.15	41.29%	31,852.64	29.79%	22,208.40	20.77%
International Brotherhood of Electrical Workers Local No. 1245	874	659,370.53	41.29%	601,960.13	29.79%	206,783.94	10.23%
Wyoming Electric Joint Appren.&Train. Com.	875	30,166.25	41.29%	26,893.71	29.79%	5,145.93	5.70%
United Brotherhood of Carpenters Local 408	879	58,274.31	41.29%	49,205.99	29.79%	31,622.27	19.14%
Sheetmetal Workers International Assc. Local 20	881	207,521.34	41.29%	181,818.82	29.79%	46,360.51	7.59%
Wyoming Chapter National Electrical Contractors Assoc.	882	8,786.79	41.29%	7,804.19	29.79%	10,109.68	38.58%
Case, James E & Nancy G., as beneficiaries	884	1,475,979.69	41.29%	1,345,176.93	29.79%	190,241.32	4.21%
Sheetmetal Workers Local #33 Cleveland DIS	885	2,374,134.81	41.29%	1,972,916.66	29.79%	1,482,285.47	22.38%
Simmons, Anthony C. and Shirley B., JTWROS	887	104,904.33	41.29%	105,266.75	29.79%	122,325.21	34.61%
Simmons, Charles R. and Ann M., JTWROS	888	97,612.97	41.29%	96,150.52	29.79%	172,120.22	53.32%
Holtz, Kenneth E. & Rosellia C., JTWROS	890	119,844.19	41.29%	104,301.93	29.79%	88,654.89	25.32%
Newman, Blaine A. & Marjorie, JTWROS	891	41,069.84	41.29%	36,373.67	29.79%	48,345.24	39.59%
King, Paula J.	892	446,534.67	41.29%	354,026.34	29.79%	290,944.94	24.48%
Sheet Metal Workers Local Union 359 PCT Account	895	69,145.29	41.29%	60,454.31	29.79%	43,158.19	21.26%
Case, James E., IRA Rollover	896	428,946.23	41.29%	373,746.37	29.79%	124,566.92	9.93%
Ruppert, Richard, IRA Rollover	897	389,226.90	41.29%	343,423.94	29.79%	91,286.62	7.92%
Construction Workers Vacations Savings Trust Plan	899	317,519.31	41.29%	281,504.79	29.79%	59,382.73	6.65%
IBEW Local 322	901	68,572.64	41.29%	60,525.10	29.79%	34,795.84	17.12%
APPR & JOUR TRAN FUND, Sheetmetal Local UN #2	903	153,347.70	41.29%	133,756.67	29.79%	171,372.00	38.16%

Exhibit 1
Page 5 of 7

COMPARISON OF ESTIMATED OUTCOMES UNDER ALTERNATIVE DISTRIBUTION APPROACHES
(EXCLUSIVE OF RELATED LITIGATION SETTLEMENT FUNDS)

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Operating Engineers H&W Trust Fund for CO	904	265,701.52	41.29%	247,991.29	29.79%	859.19	0.10%
Tri County Building Trades Health Fund	905	311,363.76	41.29%	258,368.11	29.79%	267,041.41	30.79%
Thomas, E. Calvin	906	65,415.39	41.29%	60,683.87	29.79%	42,000.83	20.62%
Sheetmetal Workers Local #2 Supp. Dues	907	104,603.35	41.29%	87,642.94	29.79%	75,646.11	25.71%
Sheet Metal Workers' Local Union 359 Youth to Youth	908	54,871.82	41.29%	45,954.85	29.79%	31,056.62	20.13%
Sheetmetal Workers Local Pension Fund	909	354,967.83	41.29%	300,634.54	29.79%	113,765.29	11.27%
Utah Carpenters J.A.T.C.	911	42,253.14	41.29%	37,747.57	29.79%	9,667.84	7.63%
Wilson, Allen Clifford & Ester M. Wilson Revocable Trust	913	41,092.14	41.29%	36,031.21	29.79%	91,446.22	75.59%
Tarzan	914	50,504.85	41.29%	81,221.93	29.79%	36,151.34	13.26%
Western Pennsylvania Regional Distr. Council of Carpenters	917	148,666.12	41.29%	115,168.22	29.79%	126,700.20	32.77%
Mo-Kan Sheetmetal Workers Welfare Fund	918-10	313,875.69	41.29%	232,676.96	29.79%	628,798.96	80.49%
Tykeson, Donald E. Foundation	919	204,918.58	41.29%	174,106.78	29.79%	263,741.37	45.12%
Reno Sparks Ready Mix Inc. Profit Sharing Plan	922-88	47,567.66	41.29%	41,267.87	29.79%	4,639.07	3.35%
Sheet Metal Workers Training Fund Inc.	923	39,819.25	41.29%	36,056.43	29.79%	14,880.46	12.29%
Arizona State District Council of Carpenters	924	112,872.39	41.29%	89,406.74	29.79%	136,469.49	45.33%
Steagall, Allan and Juanita, JTWROS	926	141,980.86	41.29%	115,964.32	29.79%	82,146.36	21.10%
Intertribal Timber Council Membership	928	147,026.59	41.29%	118,649.33	29.79%	243,355.69	60.59%
Intertribal Timber Council Scholarship	928a	17,825.43	41.29%	13,218.72	29.79%	19,611.54	43.95%
International Brotherhood of Electrical Workers Local Union #1141	930	176,471.55	41.29%	146,460.94	29.79%	196,045.96	39.87%
Ironworkers Local No. 1	931	367,725.23	41.29%	293,124.56	29.79%	443,328.93	45.05%
Okland Properties	932	1,027,816.23	41.29%	840,659.36	29.79%	636,477.01	22.55%
Employers Shopmens Local 516 Pension Trust	934	936,202.32	41.29%	753,890.93	29.79%	1,230,699.53	49.07%
McDermott, Michael J.	936	5,509.81	41.29%	4,923.75	29.79%	9,519.00	57.58%
Shopmen's Ironworkers Retirement Fund of So. California	937	2,033,409.08	41.29%	1,666,675.14	29.79%	3,119,675.52	55.75%
Painters Local Union No. 86	940	80,358.96	41.29%	64,925.12	29.79%	95,969.67	44.03%
Cohen, Sheldon E. & Joanne Cohen Trustees for the Sheldon E. &	941	18,891.89	41.29%	22,970.32	29.79%	1,541.70	2.00%
IBEW Local Union 294	942	20,261.80	41.29%	16,428.90	29.79%	31,701.28	57.26%
International Brotherhood of Electrical Workers Local 332 Working Dues	945	112,269.18	41.29%	91,726.40	29.79%	134,645.21	43.72%
Oregon Historical Society (3)	946	0.00	41.29%	19,322.09	29.79%	66.91	0.10%
Shaw, Thomas M.	948	39,093.83	41.29%	31,323.59	29.79%	13,123.90	12.48%
Southwest Ohio Regional Council of Carpenters	949	176,539.26	41.29%	139,293.52	29.79%	63,013.10	13.47%
Ironworkers Union #625 Blding Fund Res.	954	40,885.29	41.29%	32,753.90	29.79%	39,942.29	36.32%
A.G.C. Retrospective Rating Plan Trust	957	112,340.20	41.29%	94,651.33	29.79%	126,622.45	39.85%
Okland Investments, Ltd.	959	594,099.65	41.29%	457,395.07	29.79%	132,039.39	8.68%
International Brotherhood of Electrical Workers Local Union 640	960	123,679.38	41.29%	94,895.03	29.79%	77,425.16	24.30%
Blake Family Trust	964	82,269.33	41.29%	62,847.05	29.79%	10,696.77	5.07%
Sheetmetal Workers Local #33 S.U.B. Fund	966	20,922.40	41.29%	15,474.58	29.79%	21,410.07	41.21%
Colorado Building/Construction Trades Council	968	10,456.87	41.29%	8,229.37	29.79%	14,921.41	54.01%
Lichten, Dr. Gary D. IRA	969	134,384.38	41.29%	102,372.18	29.79%	109,990.25	32.00%
Poorman Family LLC	970	0.00	41.29%	0.00	29.79%	0.00	0.00%
Hintze, Jay A.	971	437,190.91	41.29%	326,376.08	29.79%	180,187.23	16.44%
Knauss 1984 Trust	973	157,370.74	41.29%	1,514,353.01	29.79%	909,030.62	17.88%
Colorado Springs Sheet Metal Workers Training Fund	974	19,026.90	41.29%	14,554.65	29.79%	14,320.54	29.31%
Kirkland, Earl B. Jr. , The Revocable Living Trust of (Trust Estate)	978	27,355.40	41.29%	24,015.73	29.79%	26,132.17	32.41%
Ironworkers Health and Welfare Trust Fund	993	397,020.31	41.29%	301,016.62	29.79%	553,456.33	54.76%
Kirkland, Larry D.	994	190.75	41.29%	148.93	29.79%	142.65	28.53%
Arntson, Carolyn L.	996	365,795.04	41.29%	275,656.93	29.79%	297,785.48	32.18%

Exhibit 1
Page 6 of 7

COMPARISON OF ESTIMATED OUTCOMES UNDER ALTERNATIVE DISTRIBUTION APPROACHES
(EXCLUSIVE OF RELATED LITIGATION SETTLEMENT FUNDS)

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Lucky Concrete Pumping, Inc.	998	125,633.10	41.29%	93,509.38	29.79%	43,027.29	13.71%
Arizona State Carpenters Health & Welfare Trust Fund	1001	767,349.95	41.29%	577,765.47	29.79%	926,545.28	47.77%
Bone Reconstruction Assoc. for Care and Education	1005	19,845.63	41.29%	14,980.37	29.79%	14,739.41	29.31%
Fremont Land Company LLC	1007	61,050.48	41.29%	45,659.98	29.79%	91,918.70	59.96%
Baker, Mary Elizabeth	1010-88	360,734.03	41.29%	263,857.49	29.79%	508,511.05	57.40%
Pacific NW Regional Council of Carpenters	1011	205,616.34	41.29%	152,304.80	29.79%	278,372.95	54.44%
Mentor Investments LLC	1012	401,629.23	41.29%	352,140.13	29.79%	232,568.56	19.71%
Thomason, Scott L.	1016	817,807.73	41.29%	590,917.23	29.79%	851,037.25	42.90%
Johnson, Eugene IRA	1017	67,392.64	41.29%	48,732.47	29.79%	47,948.60	29.31%
Livesay, Roderick A.	1018	40,697.84	41.29%	29,577.60	29.79%	42,537.92	42.84%

(1) Pre Receivership Unpaid Management Fees have been deducted from the dividend amount. In certain instances this has resulted in a negative dividend amount. Dividends shown have not yet been adjusted to equalize payment of post receivership management fees.

(2) Estimated dividends have not been adjusted to account for any net recoveries from third-party claims.

(3) These claimants may not receive a dividend because either the claim was released, waived, or assigned to the Receiver or because the claimant failed to file a proof of claim.

(4) These claimants' estimated dividends are subject to adjustment based on the value of the real estate distribution already made under the Interim Distribution of Real Estate Order.

(5) The Estimated Traced Asset Value Dividend Percentage reflects the calculation of the estimated dividend. If a traced dividend approach were ordered by the Court, the Receiver would recommend that no client receive a dividend greater than 100% until all clients receive 100%.

Exhibit 1
Page 1 of 2