SUMMARY OF ESTIMATED ASSET VALUES

	Paid off loans	Brooks/ Beacon Loans	Creditmart Loans	Marine Finance CCL# 2111	Astoria/ Watson CCL# 2462	Cascade General CCL# 2512	Azumano Travel CCL# 2551	Homer G. Williams CCL# 3002	Pacific Gateway/ Azumano Travel CCL# 3092
ESTIMATED VALUE OF ASSETS	26,770,319.90	20,909,474.83	4,119,156.09	179,391.99	21,919.23	506,020.16	1,463,884.10	0.00	1,110,230.22

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SUMMARY OF ESTIMATED ASSET VALUES

Homer G. Williams CCL# 3671	Watershed Holdings CCL# 3961	Broken Top Associates CCL# 4072	Homer G. Williams CCL# 4794	Oregon Auto Center, Inc. CCL# 4802	Pacific States CCL# 4831	Thomas Schott & James Reinmuth CCL# 5173	Washington Alder LLC CCL# 5251	A&G Precision Parts, LLC CCL# 5265	Oregon Auto Center II CCL# 5269	Bayside Loans
0.00	0.00	3,543,675.09	1,175,393.32	614,188.62	959,899.15	0.00	10,157,120.75	3,478,644.99	662,612.97	7,276,656.00

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SUMMARY OF ESTIMATED ASSET VALUES

Calafate CCL# 5321	Beta Rho Alumni CCL# 5327	Governor Sub Mort. CCL# 7931	Governor 1st Mort. CCL# 8762	Glen Grodem CCL# 8915	Rembold Trusts CCL# 8916	Forest Park Est. CCL# 9284	Crossings Aviation CCL# 9621	Yellowstone Theater CCL# 9842	Miller/Brams/Lyon dba Hewitt Prof. Corp. CCL# 8851
1,537,798.60	598,059.82	3,614,556.00	10,688,979.04	7,000.00	256,219.79	122,029.76	85,376.38	1,978,886.10	18,899.50

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SUMMARY OF ESTIMATED ASSET VALUES

Light, Frank & Dorothy Revocable Living Trust CCL# 7471	Robert J. and Kathryn M. Kreutzer CCL# 6511	Lovejoy Center Inc. CCL# 5267	Tamalpais Loans	Rest Haven Memorial Assc. CCL# 3561	Hamlin Gourmet Foods CCL# 5098	Gallarda, Reinmuth Schott-Sub Loan CCL# 3962	Sterling Loans	Oxbow Capital CCL# 5261
41,315.45	60,005.95	122,255.25	4,339,343.30	105,766.26	11,398.31	3,605.00	162,000.00	1,182,089.97

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SUMMARY OF ESTIMATED ASSET VALUES

A-Fern Medical Series A Conv. Pref. Stock	EOH Salem Holding	EOH Corvallis Holding	EOH Portland Holding	American Physicians Network	ResQNet.com	EVI Series A	EVI Series B	Expert Systems Publishing	Pro Sports & Entertain. Assc. of Tenn.	Pacific Capital	AT&T
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600,000.00	15,280,000.00

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SUMMARY OF ESTIMATED ASSET VALUES

Crimson Square	Gresham Square	Legends Condominium	SCREH	One Tech	Two Tech	**GRAND TOTAL**
2,800,000.00	1,300,000.00	1,000,000.00	5,000,000.00	4,200,000.00	4,500,000.00	**143,564,171.89**

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