DETAILED COMPARISION OF ESTIMATED OUTCOMES UNDER ALTERNATIVE DISTRIBUTION APPROACHES FOR SAMPLE CLIENTS
(EXCLUSIVE OF RELATED LITIGATION SETTLEMENT FUNDS)

		RECOMMENDED APPROACH											
		Money In/ Money Out - Prorata				9/21/00 Principal Balance - Prorata					Estimated Traced Asset Value Amount		
CCL Client	Client Number	Claim Amount	Dividend Amount	Dividend %	Dividend Amount Compared to Net Dividend on 9/21/00 Principal Balance Claim	Claim Amount	Dividend Amount	Dividend %	Net Dividend (1)	Net Dividend Compared to Net Estimated Traced Dividend	Dividend Amount	Dividend %	Net Dividend (1)
Idaho Laborers Pension Trust	621	9,329,057.00	3,851,727.60	41.29%	-317,607.55	13,997,957.40	4,169,335.15	29.79%	4,169,335.15	2,559,717.11	1,609,618.04	11.50%	1,609,618.04
Eighth District Electrical Pension Fund	747-88	35,531,084.00	14,669,870.37	41.29%	767,740.14	46,674,450.47	13,902,130.23	29.79%	13,902,130.23	2,023,771.60	11,878,358.63	25.45%	11,878,358.63
Quality Electric, Inc.	779	912,365.00	376,692.03	41.29%	-156,130.98	1,788,878.46	532,823.01	29.79%	532,823.01	341,918.33	190,904.68	10.67%	190,904.68
IBEW Local Union #212 Pension Trust Fund	858	14,421,183.00	5,954,135.40	41.29%	725,685.72	17,553,785.78	5,228,449.69	29.79%	5,228,449.69	2,288,984.39	2,939,465.30	16.75%	2,939,465.30
International Brotherhood of Electrical Workers Local No. 1245	874	1,597,025.00	659,370.53	41.29%	57,410.40	2,020,996.64	601,960.13	29.79%	601,960.13	395,176.19	206,783.94	10.23%	206,783.94
Mo-Kan Sheetmetal Workers Welfare Fund	918-10	760,221.00	313,875.69	41.29%	81,198.73	781,180.22	232,676.96	29.79%	232,676.96	-396,122.00	628,798.96	80.49%	628,798.96

(1) Net Dividend includes a downward adjustment for unpaid pre receivership management fees.

Exhibit 2
Page 1 of 1