

EXHIBIT A

Great States
3rd quarter 2005 Early Access Distribution
Analysis of assets available for distribution

Assets and constraints evaluated as of: September 30, 2005

Liquid assets:

Cash balances and pooled investments 14,761,762

Priority claims, restrictions, and constraints:

Secured liabilities

Class 1 liabilities - current 1,639

Class 1 budget - 2 years 700,000

Provision for other class 2 liabilities

Total constraints (701,639)

Net available assets 14,060,123

Proposed percentage distribution of available assets 35%

Proposed current distribution amount (rounded) \$ 5,000,000

Attachment 3