

EXHIBIT A

Great States
3rd quarter 2006 Early Access Distribution
Analysis of assets available for distribution

Assets and constraints evaluated as of: May 31, 2006

Liquid assets:

Cash balances and pooled investments 10,300,673

Priority claims, restrictions, and constraints:

Secured liabilities		
Class 1 liabilities - current	20,283	
Class 1 budget - years	500,272	
Provision for other class 2 liabilities		
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Total constraints		(520,555)
Net available assets		<hr/> 9,780,118

Proposed percentage distribution of available assets 50%

Proposed current distribution amount (rounded)

\$ 5,000,000

Great States
3rd quarter 2006 Early Access Distribution
Analysis of available assets (detail) as of: 05/31/2006

Ref	Source	Item	Amount
A	May 06 balance sheet	Pooled investments	10,300,673
B	May 06 balance sheet	Negative cash balance: possible escheat obligation	-
	May 06 balance sheet	Secured liab	(6,099)
	May 06 balance sheet	Class 1 A/P	-
C	May 06 balance sheet	Class 1 accrued exp	(4,247)
	May 06 balance sheet	Class 1 interco payable	-
	May 06 balance sheet	Class 1 taxes payable	(9,937)
D	Calculation	Class 1 budget estimate (years) (4 times of 2006 budget per Mohsen Sultan)	(500,272)
	Estimate of future liab	Other class 2 payables (insignificant per consultation with Claims)	-
	Net available assets		<u>9,780,118</u>
	CFO/ETO	Proposed payout percentage	<u>50%</u>
		Proposed distribution amount	<u>4,890,059</u>
		Rounded	<u><u>5,000,000</u></u>