

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
EL PASO DIVISION**

**COMMODITY FUTURES
TRADING COMMISSION,**

Plaintiff,

v.

**ABNER ALEJANDRO TINOCO, and
KIKIT & MESS INVESTMENTS, LLC,**

Defendants.

Case No: EP-21-CV-00237-DCG

**ORDER ASSESSING RESTITUTION, DISGORGEMENT AND A CIVIL MONETARY
PENALTY AGAINST DEFENDANTS ABNER ALEJANDRO TINOCO and
KIKIT & MESS INVESTMENTS, LLC**

I. BACKGROUND

On September 28, 2021, Plaintiff Commodity Futures Trading Commission (the “Commission” or “CFTC”) filed a complaint against Defendants Abner Alejandro Tinoco (“Tinoco”) and Kikit & Mess Investments, LLC (“Kikit”) (collectively “Defendants”) seeking injunctive and other equitable relief, as well as the imposition of monetary penalties, for violations of the Commodity Exchange Act (“Act”), 7 U.S.C. §§ 1-26, namely Sections 4b(a)(1)(A) and (C), 4b(a)(2)(A) and (C), 4o(1), and 6(c)(1) of the Act, 7 U.S.C. §§ 6b(a)(1)(A), (C), 6b(a)(2)(A), (C), 6o(1), 9(1), and the Commission’s Regulations (“Regulations”) promulgated thereunder, 17 C.F.R. pts. 1-190 (2023) (ECF No. 1-2), namely Regulations 5.2(b) and 180.1(a)(1)-(3), 17 C.F.R. §§ 5.2(b), 180.1(a)(1)-(3) (2023).

The Court approved the entry of a Consent Order for Permanent Injunction and Other Equitable Relief against the Defendants on March 25, 2022, (ECF No. 67) (“Injunctive Consent Order”). The Injunctive Consent Order made findings of liability for the violations alleged in the

Complaint. The Injunctive Consent Order also included the Defendants' agreement to pay restitution, disgorgement and civil monetary penalties, plus post-judgment interest, in amounts to be determined later (ECF No. 67, ¶¶16-18).

On October 12, 2023, the CFTC filed a Motion for Entry of Monetary Relief in the Form of Restitution, Disgorgement and a Civil Monetary Penalty Against Defendants Abner Alejandro Tinoco and Kikit & Mess Investments, LLC ("Motion") (ECF No. 136). Defendants failed to file an opposition to this Motion. On July 8, 2024, the CFTC filed a Corrected Motion updating the amounts it is seeking to be imposed for restitution and a civil monetary penalty. The Court has carefully considered this Corrected Motion, the Motion, the Complaint, and the Injunctive Consent Order, and the record in this case, and the Court being advised in the premises, it is hereby:

ORDERED that the Plaintiff's Corrected Motion for Entry of Monetary Relief in the Form of Restitution, Disgorgement and a Civil Monetary Penalty Against Defendants Abner Alejandro Tinoco and Kikit & Mess Investments, LLC (ECF No. 148) is **GRANTED**. Accordingly, the Court enters this Final Judgment ordering Restitution, Disgorgement and a Civil Monetary Penalty.

II. RESTITUTION, DISGORGEMENT and CIVIL MONETARY PENALTY

A. Restitution

1. Defendants shall pay, jointly and severally, restitution in the amount Six million two hundred and three thousand seven-hundred and ninety-two dollars and eighteen cents (\$6,203,792.18) ("Restitution Obligation") to the 199 claimants identified by the Receiver (ECF No. 147-5) and reflected in Exhibit A attached to this Order. If the Restitution Obligation is not paid immediately, post-judgment interest shall accrue on the Restitution Obligation beginning on

the date of entry of this Order and shall be determined by using the Treasury Bill rate prevailing on the date of entry of this Order pursuant to 28 U.S.C. §1961.

2. To effect payment of the Restitution Obligation and the distribution of any restitution payments to Defendants' clients after the Receivership is closed, the Court appoints the National Futures Association ("NFA") as Monitor ("Monitor"). The Monitor shall receive restitution payments from Defendants and make distributions as set forth below. Because the Monitor is an officer of this Court in performing these services, the NFA shall not be liable for any action or inaction arising from NFA's appointment as Monitor, other than actions involving fraud.

3. Defendant Tinoco was a defendant in a criminal action charging him, in part, for the misconduct that is at issue in this matter. *See United States v. Abner Alejandro Tinoco*, No. EP:22-CR-01933-DCG(1) (W.D. Tex. , Nov. 29, 2022) ("Criminal Action"). For amounts disbursed to Defendant Tinoco's clients as a result of satisfaction of the restitution ordered in the Criminal Action, the Defendants shall receive a dollar-for-dollar credit against the Restitution Obligation. Within ten days of disbursement in the Criminal Action to Tinoco's clients, Defendants shall, under a cover letter that identifies the name and docket number of this proceeding, transmit to the Chief Financial Officer, Commodity Futures Trading Commission, Three Lafayette Centre, 1155 21st Street, NW, Washington, D.C. 20581, and the Office of Administration, National Futures Association, 320 South Canal Street – 24th Floor, Chicago, Illinois 60606, copies of the form of payment to those clients.

4. Defendants shall make Restitution Obligation payments, and any post-judgment interest payments, under this Order to the Monitor in the name "Tinoco-Kikit–Restitution Fund" and shall send such payments by electronic funds transfer, or by U.S. postal money order,

certified check, bank cashier's check, or bank money order, to the Office of Administration, National Futures Association, 320 South Canal Street – 24th Floor, Chicago, Illinois 60606 under cover letter that identifies the paying Defendants and the name and docket number of this proceeding. Defendants shall simultaneously transmit copies of the cover letter and the form of payment to the Chief Financial Officer, Commodity Futures Trading Commission, Three Lafayette Centre, 1155 21st Street, NW, Washington, D.C. 20581.

5. The Monitor shall oversee the Restitution Obligation and shall have the discretion to determine the manner of distribution of such funds in an equitable fashion to Defendants' clients identified by the Commission or may defer distribution until such time as the Monitor deems appropriate. In the event that the amount of Restitution Obligation payments to the Monitor are of a de minimis nature such that the Monitor determines that the administrative cost of making a distribution to eligible clients is impractical, the Monitor may, in its discretion, treat such restitution payments as civil monetary penalty payments, which the Monitor shall forward to the Commission following the instructions for civil monetary penalty payments set forth in Part II. C. below.

6. Defendants shall cooperate with the Monitor as appropriate to provide such information as the Monitor deems necessary and appropriate to identify Defendants' clients to whom the Monitor, in its sole discretion, may determine to include in any plan for distribution of any Restitution Obligation payments. Defendants shall execute any documents necessary to release funds that they have in any repository, bank, investment or other financial institution, wherever located, in order to make partial or total payment toward the Restitution Obligation.

7. The Monitor shall provide the Commission at the beginning of each calendar year with a report detailing the disbursement of funds to Defendants' clients during the previous year.

The Monitor shall transmit this report under a cover letter that identifies the name and docket number of this proceeding to the Chief Financial Officer, Commodity Futures Trading Commission, Three Lafayette Centre, 1155 21st Street, NW, Washington, D.C. 20581.

8. Upon the closing of the receivership estate, the Receiver shall provide the Commission with a report detailing the disbursement of funds to Defendants' clients. The Receiver shall transmit this report under a cover letter that identifies the name and docket number of this proceeding to the Chief Financial Officer, Commodity Futures Trading Commission, Three Lafayette Centre, 1155 21st Street, NW, Washington, D.C. 20581.

9. The amounts payable to each client shall not limit the ability of any client from proving that a greater amount is owed from Defendants or any other person or entity, and nothing herein shall be construed in any way to limit or abridge the rights of any client that exist under state or common law.

10. Pursuant to Rule 71 of the Federal Rules of Civil Procedure, each client of Defendants who suffered a loss is explicitly made an intended third-party beneficiary of this Order and may seek to enforce obedience of this Order to obtain satisfaction of any portion of the restitution that has not been paid by Defendants to ensure continued compliance with any provision of this Order and to hold Defendants in contempt for any violations of any provision of this Order.

11. To the extent that any funds accrue to the U.S. Treasury for satisfaction of Defendants' Restitution Obligation, such funds shall be transferred to the Monitor for disbursement in accordance with the procedures set forth above.

B. Disgorgement

12. Defendants shall pay disgorgement in the amount of Six million two hundred and fifty-seven thousand nine-hundred and four dollars and eighty-nine cents (\$6,257,904.89)

If the Disgorgement Obligation is not paid immediately, then post-judgment interest shall accrue on the Disgorgement Obligation beginning on the date of entry of this Order and shall be determined by using the Treasury Bill rate prevailing on the date of entry of this Order pursuant to 28 U.S.C. § 1961.

13. Defendants shall pay their Disgorgement Obligation and any post-judgment interest by electronic funds transfer, U.S. postal money order, certified check, bank cashier's check, or bank money order. If payment is to be made other than by electronic funds transfer, then the payment shall be made payable to the Commodity Futures Trading Commission and sent to the address below:

MMAC/ESC/AMK326
Commodity Futures Trading Commission
Division of Enforcement
6500 S. MacArthur Blvd.
HQ Room 266
Oklahoma City, OK 73169
(405) 954-6569 office
(405) 954-1620 fax
9-amz-ar-cftc@faa.gov

If payment by electronic funds transfer is chosen, Defendants shall contact the Federal Aviation Administration at the above email address to receive payment instructions and shall fully comply with those instructions. Defendants shall accompany payment of the Disgorgement Obligation with a cover letter that identifies the Defendant making the payment and the name and docket number of this proceeding. Defendants shall simultaneously transmit copies of the cover letter and the form of payment to the Chief Financial Officer, Commodity Futures Trading Commission, Three Lafayette Centre, 1155 21st Street, NW, Washington, D.C. 20581.

14. Any Disgorgement sums collected by the Commission shall be distributed to

Defendants' defrauded clients to defray, on a dollar-for-dollar basis, the sums owed as restitution to Defendants' clients.

C. Civil Monetary Penalty

15. Defendants shall pay, jointly and severally, a civil monetary penalty in the amount of Eighteen million seven-hundred and seventy-three thousand and seven-hundred and fourteen dollars (\$18,773,714) ("CMP Obligation"). If the CMP Obligation is not paid immediately, then post-judgment interest shall accrue on the CMP Obligation beginning on the date of entry of this Order and shall be determined by using the Treasury Bill rate prevailing on the date of entry of this Order pursuant to 28 U.S.C. § 1961.

16. Defendants shall pay their CMP Obligation and any post-judgment interest, by electronic funds transfer, U.S. postal money order, certified check, bank cashier's check, or bank money order. If payment is to be made other than by electronic funds transfer, then the payment shall be made payable to the Commodity Futures Trading Commission and sent to the address below:

MMAC/ESC/AMK326
Commodity Futures Trading Commission
Division of Enforcement
6500 S. MacArthur Blvd.
HQ Room 266
Oklahoma City, OK 73169
(405) 954-6569 office
(405) 954-1620 fax
9-amz-ar-cftc@faa.gov

If payment by electronic funds transfer is chosen, Defendants shall contact the Federal Aviation Administration at the above email address to receive payment instructions and shall fully comply with those instructions. Defendants shall accompany payment of the CMP Obligation with a cover letter that identifies Defendants and the name and docket number of this proceeding.

Defendants shall simultaneously transmit copies of the cover letter and the form of payment to the Chief Financial Officer, Commodity Futures Trading Commission, Three Lafayette Centre, 1155 21st Street, NW, Washington, D.C. 20581.

D. Provisions Related to Monetary Sanctions

17. Partial Satisfaction: Acceptance by the Commission or the Monitor of any partial payment of Defendants' Restitution Obligation, Disgorgement Obligation, or CMP Obligation shall not be deemed a waiver of their obligation to make further payments pursuant to this Order, or a waiver of the Commission's right to seek to compel payment of any remaining balance.

18. Asset Freeze: On October 13, 2021 the court entered an asset freeze order prohibiting the transfer, removal, dissipation and disposal of Defendants' assets ("Asset Freeze Order"). The court hereby lifts the Asset Freeze Order.

III. Miscellaneous Provisions

19. Notice: All notices required to be given by any provision in this Order shall be sent certified mail, return receipt requested, as follows:

Notice to CFTC:

Robert T. Howell
Deputy Director
Commodity Futures Trading Commission
Division of Enforcement
77 W. Jackson Blvd., Suite 800
Chicago, IL 60604

Notice to Tinoco and Kikit:

Inmate Abner Alejandro Tinoco
FCI Safford
Federal Correctional Institution
P.O. Box 9000
Safford, AZ 85548

Notice to NFA:

Daniel Driscoll, Special Policy Advisor
National Futures Association
320 South Canal Street, 24th Floor
Chicago, IL 60606

All such notices to the Commission or the NFA shall reference the name and docket number of this action.

20. Change of Address/Phone: Until such time as Defendants satisfy in full their Restitution Obligation, Disgorgement Obligation, and CMP Obligation as set forth in this Order, Defendants shall provide written notice to the Commission by certified mail of any change to their telephone number and mailing address within ten calendar days of the change.

21. Invalidation: If any provision of this Order or if the application of any provision or circumstance is held invalid, then the remainder of this Order and the application of the provision to any other person or circumstance shall not be affected by the holding.

22. Continuing Jurisdiction of this Court: This Court shall retain jurisdiction of this action to ensure compliance with this Order and for all other purposes related to this action, including any motion by Defendants to modify or for relief from the terms of this Order.

23. This Order shall be binding upon Defendants upon any person under the authority or control of the Defendants, and upon any person who receives actual notice of this Order, by personal service, e-mail, facsimile or otherwise insofar as he or she is acting in active concert or participation with Defendants.

There being no just reason for delay, the Clerk of the Court is hereby ordered to enter this Order for Monetary Relief in the Form of Restitution, Disgorgement and a Civil Monetary

Penalty Against Defendants Abner Alejandro Tinoco and Kikit & Mess Investments, LLC
forthwith and without further notice.

IT IS SO ORDERED on this 9th day of July.

A handwritten signature in black ink, appearing to read "David C. Guaderrama", written in a cursive style.

David C. Guaderrama
SENIOR UNITED STATES DISTRICT
JUDGE

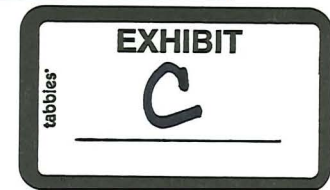
EXHIBIT A

EXHIBIT C

FINAL DISTRIBUTION

EXHIBIT A

Claim #	Claimant Initials	Allowed	First Distribution 12.4564451%	Balance After First Distribution	Final Distribution 1.4299805%	Balance of Claim
0001	E.G.	\$ 20,000.00	\$2,491.29	\$17,508.71	\$250.37	\$17,258.34
0002	R.O.	\$ 11,544.00	\$1,437.97	\$10,106.03	\$144.51	\$9,961.51
0003	A.G.M.	\$ 49,600.44	\$6,178.45	\$43,421.99	\$620.93	\$42,801.06
0004	A.B.F.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0005	J.A.L.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0006	L.T.	\$ 25,000.00	\$3,114.11	\$21,885.89	\$312.96	\$21,572.92
0007	M.T.	\$ 13,000.00	\$1,619.34	\$11,380.66	\$162.74	\$11,217.92
0008	M.A.R.O.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0009	L.D.H.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0011	T.M.	\$ 100,000.00	\$12,456.45	\$87,543.55	\$1,251.86	\$86,291.70
0012	B.E.S.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0013	R.D.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0014	P.V.D.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0015	M.S.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0016	J.Y.C.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0017	H.B.A.	\$ 30,010.00	\$3,738.18	\$26,271.82	\$375.68	\$25,896.14
0019	E.R.	\$ 6,000.00	\$747.39	\$5,252.61	\$75.11	\$5,177.50
0021	J.C.P.	\$ 7,000.00	\$871.95	\$6,128.05	\$87.63	\$6,040.42
0023	C.H.A.	\$ 2,400.00	\$298.95	\$2,101.05	\$30.04	\$2,071.00
0025	J.G. & B.K.	\$ 83,501.30	\$10,401.29	\$73,100.01	\$1,045.32	\$72,054.69
0026	S.L.	\$ 8,500.05	\$1,058.80	\$7,441.25	\$106.41	\$7,334.84
0027	D.G.C. Promotores mexicanos	\$ 1,445,600.00	\$180,070.37	\$1,265,529.63	\$18,096.83	\$1,247,432.80
0029	X.M-D.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0030	S.D.	\$ 7,984.70	\$994.61	\$6,990.09	\$99.96	\$6,890.13
0031	W.J.B.	\$ 16,448.09	\$2,048.85	\$14,399.24	\$205.91	\$14,193.34
0032	E.I.R.	\$ 19,000.00	\$2,366.72	\$16,633.28	\$237.85	\$16,395.42
0033	L.A.P.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0034	J.Q.	\$ 3,375.00	\$420.41	\$2,954.59	\$42.25	\$2,912.34
0035	J.L.	\$ 7,000.00	\$871.95	\$6,128.05	\$87.63	\$6,040.42



Claim #	Claimant Initials	Allowed	First Distribution 12.4564451%	Balance After First Distribution	Final Distribution 1.4299805%	Balance of Claim
0036	E.P.O.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0038	M.E.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0040	C.A.M.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0041	L.E.S.	\$ 4,500.00	\$560.54	\$3,939.46	\$56.33	\$3,883.13
0042	N.V.B.	\$ 20,000.00	\$2,491.29	\$17,508.71	\$250.37	\$17,258.34
0043	A.V.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0044	M.R.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0045	R.R.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0047	R.A.G.S. Victoria's Pecans	\$ 80,000.00	\$9,965.16	\$70,034.84	\$1,001.48	\$69,033.36
0048	M.R.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0049	J.M.H.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0051	P.V.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0052	S.O.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0054	M.A.G-H.	\$ 13,320.00	\$1,659.20	\$11,660.80	\$166.75	\$11,494.05
0055	L.F.G.	\$ 90,000.00	\$11,210.80	\$78,789.20	\$1,126.67	\$77,662.53
0056	F.J.G-H.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0057	D.N.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0058	L.R.A.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0059	C.U.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0060	G.S.B.	\$ 9,000.00	\$1,121.08	\$7,878.92	\$112.67	\$7,766.25
0061	J.A.G.L.	\$ 41,000.00	\$5,107.14	\$35,892.86	\$513.26	\$35,379.60
0062	J.C.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0063	M.P.	\$ 3,115.52	\$388.08	\$2,727.44	\$39.00	\$2,688.44
0064	C.F.V.	\$ 21,137.15	\$2,632.94	\$18,504.21	\$264.61	\$18,239.61
0065	J.R.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0065	R.R.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0066	M.M.A.	\$ 602.00	\$74.99	\$527.01	\$7.54	\$519.48
0066	O.R.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0067	J.A.G.Z.	\$ 28,288.39	\$3,523.73	\$24,764.66	\$354.13	\$24,410.53
0070	J.A.B.	\$ 9,302.52	\$1,158.76	\$8,143.76	\$116.45	\$8,027.30

Claim #	Claimant Initials	Allowed	First Distribution 12.4564451%	Balance After First Distribution	Final Distribution 1.4299805%	Balance of Claim
0071	D.A.B.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0072	J.B.	\$ 15,000.00	\$1,868.47	\$13,131.53	\$187.78	\$12,943.75
0074	M.V.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0076	V.C.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0077	L.G.	\$ 15,881.00	\$1,978.21	\$13,902.79	\$198.81	\$13,703.98
0078	J.G.C.V.	\$ 44,000.00	\$5,480.84	\$38,519.16	\$550.82	\$37,968.35
0079	G.G.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0080	R.S.	\$ 6,000.00	\$747.39	\$5,252.61	\$75.11	\$5,177.50
0081	C.N-C.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0082	L.F.R-B.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0083	S.V.	\$ 7,000.00	\$871.95	\$6,128.05	\$87.63	\$6,040.42
0084	M.C.	\$ 4,275.00	\$532.51	\$3,742.49	\$53.52	\$3,688.97
0085	T.A.R.P.	\$ 4,078.00	\$507.97	\$3,570.03	\$51.05	\$3,518.98
0086	G.A-F.	\$ 5,212.50	\$649.29	\$4,563.21	\$65.25	\$4,497.95
0087	A.L.A.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0088	E.V.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0089	V.R. GRC Financial Group, Inc.	\$ 50,000.00	\$6,228.22	\$43,771.78	\$625.93	\$43,145.85
0090	M.T.	\$ 3,633.00	\$452.54	\$3,180.46	\$45.48	\$3,134.98
0091	J.O.R.	\$ 6,000.00	\$747.39	\$5,252.61	\$75.11	\$5,177.50
0092	M.M.	\$ 15,000.00	\$1,868.47	\$13,131.53	\$187.78	\$12,943.75
0093	A.B.B.	\$ 2,900.00	\$361.24	\$2,538.76	\$36.30	\$2,502.46
0095	G.L.	\$ 7,900.00	\$984.06	\$6,915.94	\$98.90	\$6,817.04
0096	P.A.	\$ 30,000.00	\$3,736.93	\$26,263.07	\$375.56	\$25,887.51
0097	C.M.R.M.V.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0098	J.H.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0099	E.M.A.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0101	K.R.T.	\$ 2,500.00	\$311.41	\$2,188.59	\$31.30	\$2,157.29
0102	M.V.	\$ 433.40	\$53.99	\$379.41	\$5.43	\$373.99
0103	S.V.	\$ 1,500.00	\$186.85	\$1,313.15	\$18.78	\$1,294.38
0104	I.L-H. Z.	\$ 83,000.00	\$10,338.85	\$72,661.15	\$1,039.04	\$71,622.11

Claim #	Claimant Initials	Allowed	First Distribution 12.4564451%	Balance After First Distribution	Final Distribution 1.4299805%	Balance of Claim
0105	L.T.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0106	F.C.	\$ 25,000.00	\$3,114.11	\$21,885.89	\$312.96	\$21,572.92
0107	J.O.M.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0108	J.A.	\$ 9,601.00	\$1,195.94	\$8,405.06	\$120.19	\$8,284.87
0109	S.D.A.	\$ 98,000.00	\$12,207.32	\$85,792.68	\$1,226.82	\$84,565.87
0110	V.P.	\$ 4,990.35	\$621.62	\$4,368.73	\$62.47	\$4,306.26
0112	M.A.V.A.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0113	R.M.	\$ 34,390.00	\$4,283.77	\$30,106.23	\$430.51	\$29,675.72
0115	E.M.	\$ 15,038.00	\$1,873.20	\$13,164.80	\$188.25	\$12,976.55
0116	A.L.	\$ 2,233.00	\$278.15	\$1,954.85	\$27.95	\$1,926.89
0117	D.A.R.H.	\$ 423.00	\$52.69	\$370.31	\$5.30	\$365.01
0118	L.C.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0119	C.R.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0120	A.O.	\$ 1,530.00	\$190.58	\$1,339.42	\$19.15	\$1,320.26
0121	E.M.H.S.	\$ 7,500.00	\$934.23	\$6,565.77	\$93.89	\$6,471.88
0123	T.G.S.	\$ 4,863.00	\$605.76	\$4,257.24	\$60.88	\$4,196.37
0125	R.E.A.	\$ 6,505.68	\$810.38	\$5,695.30	\$81.44	\$5,613.86
0126	R.A.A.	\$ 25,000.00	\$3,114.11	\$21,885.89	\$312.96	\$21,572.92
0127	L.F.C.	\$ 15,000.00	\$1,868.47	\$13,131.53	\$187.78	\$12,943.75
0129	E.A.R.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0131	M.M.C.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0132	K.D.M.S.	\$ 13,000.00	\$1,619.34	\$11,380.66	\$162.74	\$11,217.92
0133	O.G.L.	\$ 13,863.20	\$1,726.86	\$12,136.34	\$173.55	\$11,962.79
0134	E.B.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0137	A.A.F.	\$ 50,000.00	\$6,228.22	\$43,771.78	\$625.93	\$43,145.85
0140	V.S.	\$ 507,000.00	\$63,154.18	\$443,845.82	\$6,346.91	\$437,498.91
0142	S.S.F.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0144	G.P.H.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0145	O.A.S.D.	\$ 1,888.00	\$235.18	\$1,652.82	\$23.64	\$1,629.19
0146	V.R.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0147	J.M.	\$ 1,101.00	\$137.15	\$963.85	\$13.78	\$950.07

Claim #	Claimant Initials	Allowed	First Distribution 12.4564451%	Balance After First Distribution	Final Distribution 1.4299805%	Balance of Claim
0148	M.I.P.	\$ 35,000.00	\$4,359.76	\$30,640.24	\$438.15	\$30,202.09
0149	M.I.P.	\$ 12,000.00	\$1,494.77	\$10,505.23	\$150.22	\$10,355.00
0150	A.P.	\$ 2,100.00	\$261.59	\$1,838.41	\$26.29	\$1,812.13
0151	V.P.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0152	S.F.	\$ 2,500.00	\$311.41	\$2,188.59	\$31.30	\$2,157.29
0153	J.M.D.	\$ 14,080.00	\$1,753.87	\$12,326.13	\$176.26	\$12,149.87
0155	R.M.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0156	Y.B-S.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0157	Gustavo Eliezer	\$ 7,902.00	\$984.31	\$6,917.69	\$98.92	\$6,818.77
0160	S.E.A. 'Express Tres Fronteras SA	\$ 1,000,000.00	\$124,564.45	\$875,435.55	\$12,518.56	\$862,916.99
0161	S.E.A. Three Frontier Express, Inc.	\$ 1,000,000.00	\$124,564.45	\$875,435.55	\$12,518.56	\$862,916.99
0162	C.E.M.S.	\$ 1,100,000.00	\$137,020.90	\$962,979.10	\$13,770.41	\$949,208.69
0163	J.C.L.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0164	A.M.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0165	M.F.	\$ 3,400.00	\$423.52	\$2,976.48	\$42.56	\$2,933.92
0167	K.C.	\$ 3,937.96	\$490.53	\$3,447.43	\$49.30	\$3,398.13
0168	R.C.C.A.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0169	B.D.	\$ 13,000.00	\$1,619.34	\$11,380.66	\$162.74	\$11,217.92
0170	E.A.H.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0171	G.C.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0172	O.C-V.	\$ 1,500.00	\$186.85	\$1,313.15	\$18.78	\$1,294.38
0173	C.E.A.G.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0174	C.M.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0175	K.T.S.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0176	D.L.A.	\$ 4,900.00	\$610.37	\$4,289.63	\$61.34	\$4,228.29
0177	J.F.	\$ 13,000.00	\$1,619.34	\$11,380.66	\$162.74	\$11,217.92
0178	A.R.	\$ 3,827.00	\$476.71	\$3,350.29	\$47.91	\$3,302.38
0179	Y.D.G.V.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0180	J.P.	\$ 1,500.00	\$186.85	\$1,313.15	\$18.78	\$1,294.38

Claim #	Claimant Initials	Allowed	First Distribution 12.4564451%	Balance After First Distribution	Final Distribution 1.4299805%	Balance of Claim
0183	D.J.C.S.	\$ 2,837.00	\$353.39	\$2,483.61	\$35.52	\$2,448.10
0184	A.J.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0185	J.T.	\$ 100,000.00	\$12,456.45	\$87,543.55	\$1,251.86	\$86,291.70
0187	E.S.P.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0189	F.G.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0190	S.S.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0191	C.D.S.	\$ 2,068.00	\$257.60	\$1,810.40	\$25.89	\$1,784.51
0192	A.B.R.	\$ 20,000.00	\$2,491.29	\$17,508.71	\$250.37	\$17,258.34
0197	E.E.F.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0198	M.V.	\$ 34,030.20	\$4,238.95	\$29,791.25	\$426.01	\$29,365.24
0199	B.H.S.S.	\$ 7,142.85	\$889.75	\$6,253.10	\$89.42	\$6,163.69
0200	R.L.M.	\$ 1,150.00	\$143.25	\$1,006.75	\$14.40	\$992.35
0201	R.L.M.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0202	J.E.A.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0203	A.B.R.	\$ 8,202.00	\$1,021.68	\$7,180.32	\$102.68	\$7,077.65
0204	L.S.	\$ 16,091.00	\$2,004.37	\$14,086.63	\$201.44	\$13,885.20
0205	D.M.C.	\$ 47,777.46	\$5,951.37	\$41,826.09	\$598.10	\$41,227.98
0206	C.M.V.	\$ 13,500.00	\$1,681.62	\$11,818.38	\$169.00	\$11,649.38
0207	A.C.R.	\$ 3,200.00	\$398.61	\$2,801.39	\$40.06	\$2,761.33
0210	U.R.A.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0211	A.R.	\$ 2,000.00	\$249.13	\$1,750.87	\$25.04	\$1,725.83
0212	D.P.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92
0214	J.E.J.F.	\$ 1,500.00	\$186.85	\$1,313.15	\$18.78	\$1,294.38
0215	C.P.M.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0216	D.M.	\$ 2,539.96	\$316.39	\$2,223.57	\$31.80	\$2,191.77
0219	J.E.	\$ 5,000.00	\$622.82	\$4,377.18	\$62.59	\$4,314.58
0220	J.E., Jr.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0221	V.C.	\$ 2,784.00	\$346.79	\$2,437.21	\$34.85	\$2,402.36
0222	V.A.	\$ 4,000.00	\$498.26	\$3,501.74	\$50.07	\$3,451.67
0223	J.C.	\$ 10,000.00	\$1,245.64	\$8,754.36	\$125.19	\$8,629.17
0225	L.A.P.	\$ 1,000.00	\$124.56	\$875.44	\$12.52	\$862.92

Claim #	Claimant Initials	Allowed	First Distribution 12.4564451%	Balance After First Distribution	Final Distribution 1.4299805%	Balance of Claim
0226	R.E.	\$ 28,389.00	\$3,536.26	\$24,852.74	\$355.39	\$24,497.35
0228	G.M.R.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0229	J.M.N.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
0230	M.E.T.	\$ 20,000.00	\$2,491.29	\$17,508.71	\$250.37	\$17,258.34
0231	O.T.	\$ 3,000.00	\$373.69	\$2,626.31	\$37.56	\$2,588.75
TOTALS		\$ 7,189,326.72	\$895,534.54	\$6,293,792.18	\$90,000.00	\$6,203,792.18

CLAIMANTS WHO HAVE NOT CASHED DISTRIBUTION CHECKS

Claim #	Claimant Initials	Allowed	Distribution Checks <u>NOT</u> Cashed 12.4564451%	Balance Unchanged on Uncashed Distribution Checks
0010	E.E.Q.	\$ 1,689.60	\$210.46	\$1,689.60
0018	D.G.P.C.	\$ 14,777.01	\$1,840.69	\$14,777.01
0107	P.G.C.	\$ 2,000.00	\$249.13	\$2,000.00
0114	C.L.M.T.R.	\$ 1,000.00	\$124.56	\$1,000.00
0128	C.R.S.P.	\$ 3,000.00	\$373.69	\$3,000.00
0193	R.M.	\$ 1,000.00	\$124.56	\$1,000.00
0194	F.J.R.	\$ 1,000.00	\$124.56	\$1,000.00
0195	N.O.	\$ 1,600.00	\$199.30	\$1,600.00
0196	A.V.H.P.F.	\$ 7,000.00	\$871.95	\$7,000.00
0208	O.H.G.R.	\$ 1,782.00	\$221.97	\$1,782.00
0209	J.S.	\$ 1,000.00	\$124.56	\$1,000.00
TOTALS		\$ 35,848.61	\$4,465.46	\$35,848.61