

Exhibit 1

Securities and Exchange Commission v. Hitt, et al.  
Receivership Current Accounting  
for the period from October 12, 2018 through December 4, 2020

|  | Exhibit No. | Amount           |
|--|-------------|------------------|
| <b>I. Summary - Final Accounting</b>                         |             |                  |
| Cash Receipts  | Exhibit 2   | \$ 24,197,563    |
| Less: Cash Disbursements                                     | Exhibit 3   | (19,394,197) [1] |
| Cash on Hand   |             | 4,803,366        |
| Less: Final Fee Apps (interim holdbacks and final estimates) | Exhibit 4   | (556,508)        |
| Cash Left to Distribute to Claimants                         |             | 4,246,858        |
| Less: Remaining Claims Distributions                         |             |                  |
| Payment - Investor Victims (Pool 1 True-Up)                  | Exhibit 5.1 | (219,142)        |
| Projected Payment - Investor Deficiency Claims               | Exhibit 5.2 | (2,345,931)      |
| Projected Payment - Other Pool 2 Creditors                   | Exhibit 5.2 | (1,663,729)      |
| Ending Estate Balance - Wind-Down Reserve                    |             | \$ 18,056        |
|  |             |                  |
| <b>II. Key Metrics</b>                                       |             |                  |
| Percentage Total Recovery - Investor Victim Claims           | Exhibit 6   | 88%              |
| Percentage Total Recovery - Trade Creditor & Other Claims    | Exhibit 6   | 50%              |
| Weighted Average Recovery - All Claims                       | Exhibit 6   | 82%              |
| Shortfall to Investor Victims - Criminal Restitution Amount  | Exhibit 6   | \$ 2,392,520     |

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[1] Includes \$14,447,338 of previous claims distributions to Pool 1 Investor Victims.

## Securities and Exchange Commission v. Hitt, et al.

Cash Receipt Detail

| Date     | Check #<br>or Wire | Payor                             | Purpose                             | Kiddar Entity                          | Amount     |
|----------|--------------------|-----------------------------------|-------------------------------------|--|------------|
| 10/31/18 | N/A                | Eagle Bank                        | Bank Account Transfers              | 300 West Broad Partners LLC            | \$ 304     |
| 10/31/18 | N/A                | Eagle Bank                        | Bank Account Transfers              | ESA Emerson LLC                        | 215        |
| 10/31/18 | N/A                | Eagle Bank                        | Bank Account Transfers              | ESA Highwood LLC                       | 75         |
| 10/31/18 | N/A                | Eagle Bank                        | Bank Account Transfers              | GT Broad LLC                           | 2,740      |
| 10/31/18 | N/A                | Eagle Bank                        | Bank Account Transfers              | Kiddar Group Holdings Inc.             | 1,663      |
| 10/31/18 | N/A                | Eagle Bank                        | Bank Account Transfers              | Kiddar Mass Ave LLC                    | 618        |
| 11/06/18 | N/A                | Eagle Bank                        | Bank Account Transfers              | Kiddar Ridgeview LLC                   | 37         |
| 11/15/18 | N/A                | TD Bank                           | Bank Account Transfers              | Kiddar Capital LLC                     | 4,371,906  |
| 11/15/18 | N/A                | TD Bank                           | Bank Account Transfers              | Todd E Hitt                            | 564,015    |
| 11/15/18 | N/A                | TD Bank                           | Bank Account Transfers              | Todd E Hitt                            | 435        |
| 01/22/19 | N/A                | Congressional Bank                | Bank Account Transfers              | Kiddar Capital Homebuilding Fund 1 LLC | 611        |
| 01/22/19 | N/A                | Congressional Bank                | Bank Account Transfers              | Kiddar Capital LLC                     | 931        |
| 01/22/19 | N/A                | Congressional Bank                | Bank Account Transfers              | Todd E Hitt                            | 1,398      |
| 01/22/19 | N/A                | Congressional Bank                | Bank Account Transfers              | Kiddar Group Holdings, Inc.            | 3,570      |
| 01/22/19 | N/A                | Congressional Bank                | Bank Account Transfers              | Todd E Hitt                            | 3,884      |
| 02/21/19 | N/A                | Dominion Energy                   | Refund Check Received               | ESA Highwood LLC                       | 57         |
| 02/22/19 | N/A                | Champion Title & Settlements      | Proceeds from Sale of Real Property | 2940 Penny Lane LLC                    | 100,575    |
| 03/01/19 | N/A                | Bridgetrust Title Group           | Proceeds from Sale of Real Property | Kiddar Mass Ave LLC                    | 74,257     |
| 03/01/19 | N/A                | Freedom Bank Cashiers Check       | Payoff Overage                      | 2940 Penny Lane LLC                    | 2,442      |
| 03/13/19 | N/A                | Herndon Station                   | Other Settlement Proceeds           | Kiddar Herndon Station LLC             | 3,732,000  |
| 03/15/19 | N/A                | Settlement Inc.                   | Proceeds from Sale of Real Property | ESA LLC                                | 221,559    |
| 03/18/19 | N/A                | Travelers Property Casualty       | Refund Check Received               | Kiddar Empl. Group LLC                 | 411        |
| 03/22/19 | N/A                | Erie Insurance                    | Refund Check Received               | 2940 Penny Lane LLC                    | 879        |
| 03/28/19 | N/A                | Monarch Title                     | Proceeds from Sale of Real Property | ESA Highwood LLC                       | 324,605    |
| 03/29/19 | N/A                | Land, Carroll & Blair PC          | Proceeds from Sale of Real Property | Kiddar Ridgeview LLC                   | 53,478     |
| 04/16/19 | N/A                | Eagle Bank                        | Payoff Overage                      | ESA Highwood LLC                       | 649        |
| 04/24/19 | N/A                | United States Liability Insurance | Refund Check Received               | Kiddar Mass Ave LLC                    | 336        |
| 05/20/19 | N/A                | Eagle Bank                        | Payoff Overage                      | Kiddar Ridgeview LLC                   | 255        |
| 05/20/19 | N/A                | Eagle Bank                        | Payoff Overage                      | Kiddar Ridgeview LLC                   | 424        |
| 05/21/19 | N/A                | Washington Gas                    | Refund Check Received               | Kiddar Capital LLC                     | 141        |
| 05/21/19 | N/A                | Erie Insurance                    | Refund Check Received               | Kiddar Capital LLC                     | 220        |
| 06/07/19 | N/A                | Hitt Family Trust                 | Hitt Family Settlement Proceeds     | Todd E Hitt                            | 13,714,101 |
| 07/02/19 | N/A                | Dominion Energy                   | Refund Check Received               | Kiddar Capital LLC                     | 93         |
| 08/29/19 | N/A                | PNC Bank                          | Proceeds from Sale of Real Property | Melbourne Retreat LLC                  | 144,731    |
| 08/30/19 | N/A                | Dominion Energy                   | Refund Check Received               | Kiddar Capital LLC                     | 4          |
| 08/30/19 | N/A                | Dominion Energy                   | Refund Check Received               | Kiddar Capital LLC                     | 735        |
| 08/30/19 | N/A                | Dominion Energy                   | Refund Check Received               | Kiddar Capital LLC                     | 5          |
| 08/30/19 | N/A                | Dominion Energy                   | Refund Check Received               | ESA LLC                                | 13         |
| 08/30/19 | N/A                | Dominion Energy                   | Refund Check Received               | Kiddar Capital LLC                     | 2          |
| 08/30/19 | N/A                | Dominion Energy                   | Refund Check Received               | ESA LLC                                | 5          |
| 08/30/19 | N/A                | Dominion Energy                   | Refund Check Received               | ESA LLC                                | 22         |

Exhibit 2

## Securities and Exchange Commission v. Hitt, et al.

Cash Receipt Detail

| <u>Date</u> | <u>Check #<br/>or Wire</u> | <u>Payor</u>                       | <u>Purpose</u>                             | <u>Kiddar Entity</u>        | <u>Amount</u>        |
|-------------|----------------------------|------------------------------------|--|-----------------------------|----------------------|
| 08/30/19    | N/A                        | Dominion Energy                    | Refund Check Received                      | Kiddar Capital LLC          | 3                    |
| 08/30/19    | N/A                        | Washington Gas Light Company       | Refund Check Received                      | Kiddar Capital LLC          | 283                  |
| 10/18/19    | N/A                        | Wilmington Trust, N.A.             | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 446,621              |
| 10/24/19    | N/A                        | Freedom Bank                       | Bank Account Transfers                     | Kiddar Capital LLC          | 11,741               |
| 11/01/19    | N/A                        | GoTab                              | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 7,500                |
| 11/20/19    | N/A                        | Temple View Capital Funding LP     | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 50,513               |
| 11/21/19    | N/A                        | Google Admin                       | Other Cash Inflows                         | Kiddar Capital LLC          | 0                    |
| 12/16/19    | N/A                        | Michael Ray Borenstein             | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 25,000               |
| 12/17/19    | N/A                        | John F. Bielski                    | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 20,000               |
| 12/19/19    | N/A                        | Freedom Bank                       | Bank Account Transfers                     | Kiddar Capital LLC          | 21,052               |
| 01/07/20    | N/A                        | Evercharge Inc.                    | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 15,000               |
| 01/09/20    | N/A                        | Cheryl Fornash Jewelers            | Proceeds from Sale of Personal Property    | Kiddar Capital LLC          | 26,037               |
| 01/23/20    | N/A                        | Wells Fargo                        | Bank Account Transfers                     | Kiddar Capital LLC          | 6,153                |
| 02/04/20    | N/A                        | Google Admin                       | Other Cash Inflows                         | Kiddar Capital LLC          | 0                    |
| 02/13/20    | N/A                        | Falls Church Education Fund        | Other Cash Inflows                         | Kiddar Capital LLC          | 29,985               |
| 02/19/20    | N/A                        | Wells Fargo                        | Bank Account Transfers                     | Kiddar Capital LLC          | 526                  |
| 02/27/20    | N/A                        | Wells Fargo                        | Bank Account Transfers                     | Kiddar Capital LLC          | 14,721               |
| 02/28/20    | N/A                        | Silicon Valley Bank                | Bank Account Transfers                     | Kiddar Capital LLC          | 4,935                |
| 02/28/20    | N/A                        | Silicon Valley Bank                | Bank Account Transfers                     | Kiddar Capital LLC          | 7,938                |
| 03/27/20    | N/A                        | Cheryl Fornash Jewelers            | Proceeds from Sale of Personal Property    | Kiddar Capital LLC          | 32,485               |
| 04/24/20    | N/A                        | Mobalytics (Gamer Net, Inc.)       | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 5,000                |
| 04/27/20    | N/A                        | Autodesk Inc. (Building Connected) | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 48,295               |
| 06/18/20    | N/A                        | Tai J. Chiao                       | Other Settlement Proceeds                  | 300 West Broad Partners LLC | 12,500               |
| 06/30/20    | N/A                        | Shulman, Rogers, Gandal, Porly & I | Other Settlement Proceeds                  | 300 West Broad Partners LLC | 5                    |
| 07/27/20    | N/A                        | Cheryl Fornash Jewelers            | Proceeds from Sale of Personal Property    | Kiddar Capital LLC          | 21,965               |
| 07/27/20    | N/A                        | Cheryl Fornash Jewelers            | Proceeds from Sale of Personal Property    | Kiddar Capital LLC          | 31,901               |
| 08/24/20    | N/A                        | Cheryl Fornash Jewelers            | Proceeds from Sale of Personal Property    | Kiddar Capital LLC          | 19,125               |
| 08/25/20    | N/A                        | Mammoth Office Furniture           | Proceeds from Sale of Furniture & Fixtures | Kiddar Capital LLC          | 1,180                |
| 10/14/20    | N/A                        | Sahouri Insurance Agency           | ESA Emerson retured premium                | Kiddar Capital LLC          | 199                  |
| 11/20/20    | N/A                        | Glenn Ferguson                     | Proceeds from Sale of LP Interests         | Kiddar Capital LLC          | 12,500               |
|             |                            |                                    |  |                             | <u>\$ 24,197,563</u> |

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Cash Disbursement Detail

| Date     | Check #<br>or Wire | Payee                                   | Purpose                     | Kiddar Entity               | Amount |
|----------|--------------------|---|-----------------------------|-----------------------------|--------|
| 11/06/18 | 200000 (Wire)      | US Liability Insurance (USLI)           | Insurance                   | Kiddar Mass Ave LLC         | \$ 500 |
| 11/20/18 | 420001             | Altus GTS Trust Account                 | Payroll Default Remedy      | Kiddar Empl. Group LLC      | 39,065 |
| 12/11/18 | 420002             | Sahouri Insurance & Financial           | Payroll Default Remedy      | ESA Highwood LLC            | 237    |
| 12/11/18 | 420000 (Wire)      | Erie Insurance                          | Payroll Default Remedy      | Kiddar Ridgeview LLC        | 653    |
| 12/21/18 | 100001             | State Corporation Commission            | Other Cash Disbursements    | ESA Emerson LLC             | 75     |
| 12/21/18 | 110001             | State Corporation Commission            | Other Cash Disbursements    | ESA Highwood LLC            | 50     |
| 12/21/18 | 200001             | State Corporation Commission            | Other Cash Disbursements    | Kiddar Mass Ave LLC         | 75     |
| 12/21/18 | 840001             | Abbey Slitor (former employee)          | Post-Receiver Contractor    | Kiddar Empl. Group LLC      | 8,775  |
| 12/21/18 | 840002             | Strivety                                | Post-Receiver Contractor    | Kiddar Empl. Group LLC      | 637    |
| 12/21/18 | 840003             | State Corporation Commission            | Other Cash Disbursements    | Kiddar Ridgeview LLC        | 50     |
| 12/21/18 | 840004             | State Corporation Commission            | Other Cash Disbursements    | Kiddar Capital LLC          | 50     |
| 12/21/18 | 840005             | Anne Arundel County                     | Sales, Use, and Other Taxes | Melbourne Retreat LLC       | 6,071  |
| 12/21/18 | 840006             | Anne Arundel County                     | Sales, Use, and Other Taxes | Melbourne Retreat LLC       | 77     |
| 12/21/18 | 840007             | Fairfax Co. Dept. of Tax Administration | Sales, Use, and Other Taxes | Kiddar Mass Ave LLC         | 5,283  |
| 12/21/18 | 840008             | Fairfax Co. Dept. of Tax Administration | Sales, Use, and Other Taxes | ESA Highwood LLC            | 6,189  |
| 12/21/18 | 840009             | Fairfax Co. Dept. of Tax Administration | Sales, Use, and Other Taxes | Kiddar Ridgeview LLC        | 4,139  |
| 12/21/18 | 840010             | Fairfax Co. Dept. of Tax Administration | Sales, Use, and Other Taxes | Kiddar Ridgeview LLC        | 325    |
| 12/21/18 | 840011             | Arlington Co. Treasurer's Office        | Sales, Use, and Other Taxes | Kiddar Ridgeview LLC        | 4,984  |
| 12/21/18 | 840012             | Arlington Co. Treasurer's Office        | Sales, Use, and Other Taxes | Kiddar Ridgeview LLC        | 515    |
| 12/21/18 | 840013             | Arlington Co. Treasurer's Office        | Sales, Use, and Other Taxes | Kiddar Ridgeview LLC        | 2,812  |
| 12/24/18 | 840014             | Maryland Tank & Environmental, LLC      | Repairs and Maintenance     | Melbourne Retreat LLC       | 1,800  |
| 12/26/18 | Wire               | Union Bank                              | Other Cash Disbursements    | GT Broad LLC                | 15     |
| 12/26/18 | Wire               | Union Bank                              | Other Cash Disbursements    | Kiddar Capital LLC          | 433    |
| 12/26/18 | Wire               | Union Bank                              | Other Cash Disbursements    | Kiddar Group Holdings, Inc. | 15     |
| 12/26/18 | Wire               | Union Bank                              | Other Cash Disbursements    | Kiddar Capital LLC          | 3,348  |
| 01/03/19 | 200002             | Bridgetrust Title Group                 | Other Receivership          | Kiddar Mass Ave LLC         | 22     |
| 01/03/19 | 840015             | Abbey Slitor (former employee)          | Post-Receiver Contractor    | Kiddar Empl. Group LLC      | 3,550  |
| 01/03/19 | 840017             | Bridgetrust Title Group                 | Other Receivership          | Various                     | 3,338  |
| 01/03/19 | Wire               | Dominion Energy                         | Utilities                   | ESA Highwood LLC            | 244    |
| 01/03/19 | Wire               | Fairfax Water                           | Utilities                   | ESA Highwood LLC            | 310    |
| 01/04/19 | Wire               | Washington Gas                          | Utilities                   | ESA Highwood LLC            | 818    |
| 01/10/19 | 840018             | London & Norfolk, Ltd.                  | Insurance                   | Kiddar Capital LLC          | 1,171  |
| 01/11/19 | Wire               | Google Test Deposit                     | Other Cash Disbursements    | Kiddar Capital LLC          | (0)    |
| 01/16/19 | Wire               | Google                                  | Other Cash Disbursements    | Kiddar Capital LLC          | 729    |
| 01/18/19 | 840019             | American Legal Claim Services, LLC      | Professional Fees           | Kiddar Capital LLC          | 19,297 |
| 01/24/19 | 840020             | Maryland Department of Taxation         | Sales, Use, and Other Taxes | Melbourne Retreat LLC       | 300    |
| 01/24/19 | Wire               | Dominion Energy                         | Utilities                   | ESA Highwood LLC            | 43     |
| 01/25/19 | Wire               | Union Bank                              | Other Cash Disbursements    | Kiddar Capital LLC          | 4,500  |
| 01/25/19 | Wire               | Union Bank                              | Other Cash Disbursements    | Kiddar Group Holdings, Inc. | 15     |
| 01/25/19 | Wire               | Union Bank                              | Other Cash Disbursements    | GT Broad LLC                | 15     |
| 01/25/19 | Wire               | Union Bank                              | Other Cash Disbursements    | Kiddar Capital LLC          | 830    |
| 01/31/19 | 840021             | Strivety                                | Post-Receiver Contractor    | Kiddar Empl. Group LLC      | 2,500  |
| 01/31/19 | 840022             | Abbey Slitor (former employee)          | Post-Receiver Contractor    | Kiddar Empl. Group LLC      | 4,600  |

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Cash Disbursement Detail

| Date     | Check #<br>or Wire | Payee                              | Purpose                  | Kiddar Entity               | Amount    |
|----------|--------------------|------------------------------------|--------------------------|-----------------------------|-----------|
| 02/01/19 | Wire               | Google                             | Other Cash Disbursements | Kiddar Capital LLC          | 88        |
| 02/13/19 | Wire               | Arlington County                   | Utilities                | ESA LLC                     | 1,431     |
| 02/19/19 | Wire               | Washington Gas                     | Utilities                | ESA Highwood LLC            | 211       |
| 02/20/19 | Wire               | Dominion Energy                    | Utilities                | ESA LLC                     | 941       |
| 02/20/19 | Wire               | Dominion Energy                    | Utilities                | ESA Emerson LLC             | 154       |
| 02/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Capital LLC          | 4,500     |
| 02/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Group Holdings, Inc. | 15        |
| 02/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | GT Broad LLC                | 15        |
| 02/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Capital LLC          | 765       |
| 02/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Group Holdings, Inc. | 15        |
| 02/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Capital LLC          | 15        |
| 02/27/19 | Wire               | Dominion Energy                    | Utilities                | ESA LLC                     | 404       |
| 02/27/19 | Wire               | Dominion Energy                    | Utilities                | ESA LLC                     | 520       |
| 02/28/19 | 840025             | LeClair Ryan                       | Professional Fees        | Kiddar Capital LLC          | 102,863   |
| 02/28/19 | 840023             | Protiviti                          | Professional Fees        | Kiddar Capital LLC          | 42,507    |
| 02/28/19 | 840026             | Hylind Search Company, Inc.        | Other Cash Disbursements | Melbourne Retreat LLC       | 579       |
| 03/01/19 | 840027             | Abbey Slitor (former employee)     | Post-Receiver Contractor | Kiddar Empl. Group LLC      | 3,700     |
| 03/07/19 | Wire               | Google                             | Other Cash Disbursements | Kiddar Capital LLC          | 79        |
| 03/08/19 | Wire               | Washington Gas                     | Utilities                | ESA Highwood LLC            | 250       |
| 03/08/19 | Wire               | Dominion Energy                    | Utilities                | ESA Highwood LLC            | 45        |
| 03/08/19 | Wire               | Dominion Energy                    | Utilities                | ESA LLC                     | 72        |
| 03/13/19 | 840028             | Freedom Bank                       | Other Receivership       | Kiddar 2901 LLC             | 11,654    |
| 03/13/19 | 850001             | Canvas Home Improvements           | Repairs and Maintenance  | Kiddar 2901 LLC             | 1,000     |
| 03/13/19 | 850002             | RealMarkets                        | Repairs and Maintenance  | Kiddar 2901 LLC             | 375       |
| 03/13/19 | 850003             | Washington Gas                     | Utilities                | Kiddar 2901 LLC             | 221       |
| 03/18/19 | Wire               | Dominion Energy                    | Utilities                | ESA LLC                     | 50        |
| 03/20/19 | Wire               | Kiddar Herndon Station LLC         | Other Receivership       | Kiddar Capital LLC          | 932,000   |
| 03/20/19 | Wire               | Woodfield Investment Co. LLC       | Other Receivership       | Kiddar Capital LLC          | 1,200,000 |
| 03/20/19 | Wire               | VR Investments Pte Ltd             | Other Receivership       | Kiddar Capital LLC          | 1,600,000 |
| 03/20/19 | Wire               | Fairfax Water                      | Utilities                | ESA Highwood LLC            | 140       |
| 03/20/19 | 840029             | Maryland Tank & Environmental, LLC | Repairs and Maintenance  | Melbourne Retreat LLC       | 7,057     |
| 03/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Capital LLC          | 4,500     |
| 03/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Group Holdings, Inc. | 15        |
| 03/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Capital LLC          | 15        |
| 03/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | 2940 Penny Lane LLC         | 34        |
| 03/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | GT Broad LLC                | 15        |
| 03/25/19 | Wire               | Fairfax Water                      | Utilities                | ESA LLC                     | 37        |
| 03/25/19 | Wire               | Fairfax Water                      | Utilities                | Kiddar Ridgeview LLC        | 393       |
| 03/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Capital LLC          | 646       |
| 03/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Group Holdings, Inc. | 15        |
| 03/25/19 | Wire               | Union Bank                         | Other Cash Disbursements | Kiddar Capital LLC          | 15        |
| 03/26/19 | Wire               | Russell Hitt                       | Other Receivership       | Kiddar Capital LLC          | 879       |
| 03/28/19 | 840030             | Freedom Bank                       | Other Receivership       | Kiddar 2901 LLC             | 5,827     |

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Cash Disbursement Detail

| Date     | Check #<br>or Wire | Payee   | Purpose                     | Kiddar Entity                          | Amount  |
|----------|--------------------|---|-----------------------------|--|---------|
| 04/04/19 | Check              | Pennsylvania Dept. of Revenue, Bureau of Business Tru | Sales, Use, and Other Taxes | Kiddar Employees Group LLC             | 512     |
| 04/04/19 | Check              | Internal Revenue Service - Ogden                      | Sales, Use, and Other Taxes | Kiddar Group Holdings Inc.             | 22,723  |
| 04/04/19 | Check              | State of Delaware Division of Corporations            | Other Cash Disbursements    | Kiddar Capital Homebuilding Fund I, LP | 300     |
| 04/04/19 | Check              | State of Delaware Division of Corporations            | Other Cash Disbursements    | Kiddar Capital Homebuilding Fund I, LP | 300     |
| 04/04/19 | Check              | Morgan & Associates                                   | Other Cash Disbursements    | Kiddar Capital LLC                     | 348     |
| 04/04/19 | Wire               | State Corporation Commission                          | Sales, Use, and Other Taxes | Kiddar Aquicore LLC                    | 75      |
| 04/04/19 | Wire               | State Corporation Commission                          | Sales, Use, and Other Taxes | Kiddar Capital LLC                     | 50      |
| 04/04/19 | Wire               | Arlington County                                      | Utilities                   | ESA LLC                                | 100     |
| 04/05/19 | Check              | Maryland Tank & Environmental                         | Repairs and Maintenance     | Melbourne Retreat LLC                  | 4,974   |
| 04/08/19 | Wire               | Google Admin  | Other Cash Disbursements    | Kiddar Capital LLC                     | 20      |
| 04/09/19 | Wire               | Dominion Energy Virginia                              | Utilities                   | Kiddar Ridgeview LLC                   | 250     |
| 04/09/19 | Wire               | Fairfax Water   | Utilities                   | ESA Highwood LLC                       | 94      |
| 04/09/19 | Wire               | Dominion Energy Virginia                              | Utilities                   | ESA Highwood LLC                       | 29      |
| 04/09/19 | Check              | Dominion Energy Virginia                              | Utilities                   | Todd E Hitt                            | 422     |
| 04/10/19 | Check              | Maryland Tank & Environmental                         | Repairs and Maintenance     | Melbourne Retreat LLC                  | 350     |
| 04/15/19 | Wire               | Freedom Bank of Virginia                              | HBF Sale Settlements        | Todd E Hitt                            | 110,492 |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | ESA Highwood LLC                       | 62      |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | Todd E Hitt                            | 15      |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Capital LLC                     | 1,743   |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | Todd E Hitt                            | 15      |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Capital LLC                     | 4,500   |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Group Holdings Inc.             | 15      |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Group Holdings Inc.             | 15      |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Mass Ave LLC                    | 110     |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | 2940 Penny Lane LLC                    | 153     |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Ridgeview LLC                   | 188     |
| 04/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | GT Broad LLC                           | 15      |
| 04/29/19 | Check              | Dominion Energy Virginia                              | Utilities                   | Todd E Hitt                            | 106     |
| 04/29/19 | Wire               | Arlington County                                      | Utilities                   | Todd E Hitt                            | 133     |
| 04/30/19 | Check              | RealMarkets   | Repairs and Maintenance     | Todd E Hitt                            | 375     |
| 05/07/19 | Wire               | Google Admin  | Other Cash Disbursements    | Kiddar Capital LLC                     | 24      |
| 05/21/19 | Check              | American Bankers Insurance Company of Florida         | Insurance                   | Melbourne Retreat LLC                  | 6,073   |
| 05/23/19 | Check              | American Legal Claim Services, LLC                    | Professional Fees           | Kiddar Capital LLC                     | 8,069   |
| 05/23/19 | Check              | American Legal Claim Services, LLC                    | Professional Fees           | Kiddar Capital LLC                     | 6,235   |
| 05/25/19 | Wire               | Union Bank  | Other Cash Disbursements    | ESA Highwood LLC                       | 467     |
| 05/28/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Ridgeview LLC                   | 396     |
| 05/28/19 | Wire               | Union Bank  | Other Cash Disbursements    | 2940 Penny Lane LLC                    | 148     |
| 05/28/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Mass Ave LLC                    | 107     |
| 05/28/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Capital LLC                     | 4,500   |
| 05/28/19 | Wire               | Union Bank  | Other Cash Disbursements    | Kiddar Capital LLC                     | 331     |
| 05/28/19 | Check              | LeClair Ryan  | Professional Fees           | Kiddar Capital LLC                     | 116,146 |
| 05/28/19 | Check              | Protiviti   | Professional Fees           | Kiddar Capital LLC                     | 80,614  |
| 06/06/19 | Wire               | Google Admin  | Other Cash Disbursements    | Kiddar Capital LLC                     | 24      |

## Securities and Exchange Commission v. Hitt, et al.

Cash Disbursement Detail

| Date     | Check #<br>or Wire | Payee                                | Purpose                                 | Kiddar Entity              | Amount    |
|----------|--------------------|--------------------------------------|---|----------------------------|-----------|
| 06/25/19 | Wire               | Union Bank                           | Other Cash Disbursements                | Kiddar Capital LLC         | 240       |
| 06/25/19 | Wire               | Union Bank                           | Other Cash Disbursements                | ESA Highwood LLC           | 483       |
| 06/25/19 | Wire               | Union Bank                           | Other Cash Disbursements                | Kiddar Capital LLC         | 4,500     |
| 06/25/19 | Wire               | Union Bank                           | Other Cash Disbursements                | Kiddar Mass Ave LLC        | 111       |
| 06/25/19 | Wire               | Union Bank                           | Other Cash Disbursements                | 2940 Penny Lane LLC        | 153       |
| 06/25/19 | Wire               | Union Bank                           | Other Cash Disbursements                | Kiddar Ridgeview LLC       | 405       |
| 06/26/19 | Wire               | Virginia Department of Taxation      | Sales, Use, and Other Taxes             | Kiddar Employees Group LLC | 10        |
| 06/26/19 | Wire               | Virginia Department of Taxation      | Sales, Use, and Other Taxes             | Kiddar Employees Group LLC | 10        |
| 07/08/19 | Wire               | Google Admin                         | Other Cash Disbursements                | Kiddar Capital LLC         | 24        |
| 08/08/19 | Check              | Ellen Davis                          | Other Cash Disbursements                | Kiddar Capital LLC         | 550       |
| 08/15/19 | Check              | Cheryl Fornash                       | Other Cash Disbursements                | Kiddar Capital LLC         | 500       |
| 08/28/19 | Check              | Cheryl Fornash                       | Other Cash Disbursements                | Kiddar Capital LLC         | 750       |
| 08/28/19 | Check              | Watch & Pen                          | Other Cash Disbursements                | Kiddar Capital LLC         | 100       |
| 09/09/19 | Check              | Abbey Slitor (former employee)       | Post-Receiver Contractor                | Kiddar Empl. Group LLC     | 4,300     |
| 11/20/19 | Check              | Abbey Slitor (former employee)       | Post-Receiver Contractor                | Kiddar Empl. Group LLC     | 6,425     |
| 11/22/19 | Check              | Eckert Seamans Cherin & Mellott, LLC | Professional Fees                       | Kiddar Capital LLC         | 29,701    |
| 11/22/19 | Check              | Protiviti, Inc.                      | Professional Fees                       | Kiddar Capital LLC         | 44,048    |
| 11/25/19 | Check              | LeClairRyan PLLC                     | Professional Fees                       | Kiddar Capital LLC         | 51,027    |
| 11/26/19 | N/A                | Google Admin                         | Other Cash Disbursements                | Kiddar Capital LLC         | 53        |
| 12/06/19 | N/A                | Google Admin                         | Other Cash Disbursements                | Kiddar Capital LLC         | 5         |
| 01/24/20 | 300001             | Spotts Fain                          | Other Receivership                      | Kiddar Capital LLC         | 1,008     |
| 02/06/20 | N/A                | Google Admin                         | Other Cash Disbursements                | Kiddar Capital LLC         | 48        |
| 02/10/20 | 300002             | Eckert Seamans Cherin & Mellott, LLC | Professional Fees                       | Kiddar Capital LLC         | 56,849    |
| 02/10/20 | 300003             | Protiviti, Inc.                      | Professional Fees                       | Kiddar Capital LLC         | 9,596     |
| 02/20/20 | 300004             | Spotts Fain                          | Other Receivership                      | Kiddar Capital LLC         | 224       |
| 03/09/20 | N/A                | Google Admin                         | Other Cash Disbursements                | Kiddar Capital LLC         | 20        |
| 03/17/20 | 300005             | Abbey Slitor (former employee)       | Post-Receiver Contractor                | Kiddar Empl. Group LLC     | 6,575     |
| 03/17/20 | 400001             | An Ping Corporation                  | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 3,702,738 |
| 03/17/20 | 300006             | Brendan Owen                         | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 188,915   |
| 03/17/20 | 300007             | Michael Arcamone                     | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 188,915   |
| 03/17/20 | 300008             | Robert Rucks                         | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 94,458    |
| 03/17/20 | 300009             | Glenn Ferguson                       | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 1,204,171 |
| 03/17/20 | 300010             | William Quinby                       | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 45,340    |
| 03/17/20 | 300011             | VR Investments Pte Ltd               | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 3,324,908 |
| 03/17/20 | 300012             | Mark Gregory Richardson              | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 94,458    |
| 03/17/20 | 300013             | George Lodge (KelsDil LLC)           | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 18,892    |
| 03/17/20 | 300014             | David Mark                           | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 719,897   |
| 03/17/20 | 300015             | Christopher David                    | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 264,481   |
| 03/17/20 | 300016             | ATC Financial LLC                    | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 154,887   |
| 03/17/20 | 300017             | Brian Casey                          | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 37,783    |
| 03/17/20 | 300018             | Steven and Elizabeth Conroy          | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 75,566    |
| 03/17/20 | 300019             | Richard Hausler                      | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 899,236   |
| 03/17/20 | 300020             | James and Donna Campbell             | Claims Distributions - Investor Victims | Kiddar Capital LLC         | 944,576   |

## Securities and Exchange Commission v. Hitt, et al.

Cash Disbursement Detail

| Date     | Check #<br>or Wire | Payee                                      | Purpose                                 | Kiddar Entity               | Amount        |
|----------|--------------------|--|---|-----------------------------|---------------|
| 03/17/20 | 300021             | Matthew Bullock                            | Claims Distributions - Investor Victims | Kiddar Capital LLC          | 1,909,366     |
| 03/17/20 | 300022             | Samuel Geduldig                            | Claims Distributions - Investor Victims | Kiddar Capital LLC          | 75,566        |
| 03/17/20 | 300023             | 729, LLC                                   | Claims Distributions - Investor Victims | Kiddar Capital LLC          | 491,180       |
| 03/31/20 | 300024             | Hong Shik Won                              | Claims Distributions - Investor Victims | Kiddar Capital LLC          | 12,005        |
| 04/06/20 | N/A                | Google Admin                               | Other Cash Disbursements                | Kiddar Capital LLC          | 24            |
| 04/06/20 | N/A                | Stop payment - reverses Ck #300010         | Claims Distributions - Investor Victims | Kiddar Capital LLC          | (45,340)      |
| 04/15/20 | N/A                | William Quinby                             | Claims Distributions - Investor Victims | Kiddar Capital LLC          | 45,340        |
| 04/24/20 | N/A                | Stop payment - reverses Ck #300011         | Claims Distributions - Investor Victims | Kiddar Capital LLC          | (3,324,908)   |
| 05/07/20 | N/A                | Google Admin                               | Other Cash Disbursements                | Kiddar Capital LLC          | 24            |
| 05/07/20 | N/A                | Jaldhi Overseas Pte Ltd                    | Claims Distributions - Investor Victims | Kiddar Capital LLC          | 3,324,908     |
| 05/20/20 | 300025             | Eckert Seamans Cherin & Mellott, LLC       | Professional Fees                       | Kiddar Capital LLC          | 64,596        |
| 05/20/20 | 300026             | Protiviti, Inc.                            | Professional Fees                       | Kiddar Capital LLC          | 18,492        |
| 05/21/20 | N/A                | Google Admin                               | Other Cash Disbursements                | Kiddar Capital LLC          | 15            |
| 05/22/20 | N/A                | Virginia Dept. of Taxation                 | Sales, Use, and Other Taxes             | 300 West Broad Partners LLC | 1,080         |
| 05/22/20 | N/A                | Virginia Dept. of Taxation                 | Sales, Use, and Other Taxes             | 300 West Broad Partners LLC | 1,583         |
| 05/22/20 | N/A                | Virginia Dept. of Taxation                 | Sales, Use, and Other Taxes             | 300 West Broad Partners LLC | 2,175         |
| 05/22/20 | N/A                | Virginia Dept. of Taxation                 | Sales, Use, and Other Taxes             | 300 West Broad Partners LLC | 2,750         |
| 05/29/20 | N/A                | Shulman, Rogers, Gandal, Porby & Ecker, PA | Sales, Use, and Other Taxes             | 300 West Broad Partners LLC | 50,775        |
| 06/08/20 | N/A                | Google Admin                               | Other Cash Disbursements                | Kiddar Capital LLC          | 1             |
| 06/12/20 | N/A                | Virginia Dept. of Taxation                 | Sales, Use, and Other Taxes             | 300 West Broad Partners LLC | 1,583         |
| 06/12/20 | N/A                | Virginia Dept. of Taxation                 | Sales, Use, and Other Taxes             | 300 West Broad Partners LLC | (1,583)       |
| 08/26/20 | 300027             | Abbey Slitor (former employee)             | Post-Receiver Contractor                | Kiddar Empl. Group LLC      | 3,075         |
| 10/26/20 | 300028             | United States Treasury                     | Sales, Use, and Other Taxes             | Kiddar Capital LLC          | 116,700       |
| 11/18/20 | 300029             | American Legal Claim Services, LLC         | Professional Fees                       | Kiddar Capital LLC          | 9,144         |
| TBD      | TBD                | Governmental Entities                      | Employer Payroll Taxes - 2018 and 2020  | Kiddar Capital LLC          | 34,576        |
|          |                    |  |   |                             | \$ 19,394,197 |



## Securities and Exchange Commission v. Hitt, et al.

**Outstanding Professional Fees**

## I. Unpaid Fees by Quarter

| Quarter | LeClairRyan      |               |                  | Eckert Seamans    |               |                   | Protiviti        |               |                  | Gorfine Schiller      |             |                   | Total             |
|---------|------------------|---------------|------------------|-------------------|---------------|-------------------|------------------|---------------|------------------|-----------------------|-------------|-------------------|-------------------|
|         | Fees             | Expenses      | Total            | Fees              | Expenses      | Total             | Fees             | Expenses      | Total            | Fees                  | Expenses    | Total             |                   |
| Q4-18   | \$ 25,601        | \$ 115        | \$ 25,716        | \$ -              | \$ -          | \$ -              | \$ 10,627        | \$ -          | \$ 10,627        | \$ -                  | \$ -        | \$ -              | \$ 36,343         |
| Q1-19   | 28,498           | 539           | 29,037           | -                 | -             | -                 | 20,103           | 51            | 20,154           | -                     | -           | -                 | 49,190            |
| Q2-19   | 9,691            | 121           | 9,812            | -                 | -             | -                 | 6,366            | 167           | 6,533            | -                     | -           | -                 | 16,344            |
| Q3-19   | 2,943            | 3             | 2,945            | 7,418             | 7             | 7,425             | 4,437            | 42            | 4,479            | -                     | -           | -                 | 14,850            |
| Q4-19   | -                | -             | -                | 13,944            | 268           | 14,212            | 2,385            | 14            | 2,399            | -                     | -           | -                 | 16,611            |
| Q1-20   | -                | -             | -                | 15,915            | 234           | 16,149            | 4,494            | 129           | 4,623            | -                     | -           | -                 | 20,772            |
| Q2-20   | -                | -             | -                | 44,265            | 195           | 44,460            | 11,813           | -             | 11,813           | -                     | -           | -                 | 56,273            |
| Q3-20   | -                | -             | -                | 22,323            | -             | 22,323            | 11,378           | -             | 11,378           | -                     | -           | -                 | 33,701            |
| Q4-20   | -                | -             | -                | 7,084             | -             | 7,084             | 5,000            | -             | 5,000            | 300,341               | -           | 300,341           | 312,425           |
|         | <u>\$ 66,732</u> | <u>\$ 777</u> | <u>\$ 67,509</u> | <u>\$ 110,950</u> | <u>\$ 704</u> | <u>\$ 111,654</u> | <u>\$ 76,602</u> | <u>\$ 402</u> | <u>\$ 77,004</u> | <u>\$ 300,341</u> [1] | <u>\$ -</u> | <u>\$ 300,341</u> | <u>\$ 556,508</u> |

[1] Represents a discount of \$96,868.

Exhibit 5.1

## Securities and Exchange Commission v. Hitt, et al.

**Pool 1 Claims Distributions**

| Claim Number   | Creditor Name                   | Allowed Claim | Pool 1 Distribution | Pool 2 Defic. Claim |
|----------------|---------------------------------|---------------|---------------------|---------------------|
| I. Paid Claims |                                 |               |                     |                     |
| 10005          | Owen, Brendan                   | \$ 250,000    | \$ 188,915          | \$ 61,085           |
| 10006          | Won, Hong Shik                  | 12,005        | 12,005              | -                   |
| 10007          | Arcamone, Michael               | 250,000       | 188,915             | 61,085              |
| 10018          | Rucks, Robert                   | 125,000       | 94,458              | 30,542              |
| 10019          | Ferguson, Glenn                 | 225,000       | 170,024             | 54,976              |
| 10019          | Ferguson, Glenn                 | 200,000       | 151,132             | 48,868              |
| 10019          | Ferguson, Glenn                 | 306,000       | 231,232             | 74,768              |
| 10019          | Ferguson, Glenn                 | 312,534       | 236,170             | 76,364              |
| 10019          | Ferguson, Glenn                 | 250,000       | 188,915             | 61,085              |
| 10019          | Ferguson, Glenn                 | 300,000       | 226,698             | 73,302              |
| 10021          | Quinby, William                 | 60,000        | 45,340              | 14,660              |
| 10029          | VR Investments Pte Ltd          | 4,400,000     | 3,324,908           | 1,075,092           |
| 10034          | Richardson, Mark Gregory        | 125,000       | 94,458              | 30,542              |
| 10035          | George Lodge (KelsDil LLC)      | 25,000        | 18,892              | 6,108               |
| 10041          | Mark, David                     | 502,500       | 379,720             | 122,780             |
| 10042          | Mark, David                     | 200,000       | 151,132             | 48,868              |
| 10043          | Mark, David                     | 250,173       | 189,046             | 61,127              |
| 10047          | David, Christopher              | 150,000       | 113,349             | 36,651              |
| 10048          | David, Christopher              | 200,000       | 151,132             | 48,868              |
| 10067          | ATC Financial LLC               | 204,969       | 154,887             | 50,082              |
| 10069          | Casey, Brian                    | 50,000        | 37,783              | 12,217              |
| 10074          | Conroy, Steve and Elizabeth     | 100,000       | 75,566              | 24,434              |
| 10075          | Hausler, Richard                | 250,000       | 188,915             | 61,085              |
| 10075          | Hausler, Richard                | 250,000       | 188,915             | 61,085              |
| 10075          | Hausler, Richard                | 390,000       | 294,708             | 95,292              |
| 10075          | Hausler, Richard                | 300,000       | 226,698             | 73,302              |
| 10076          | Campbell, James and Donna       | 1,250,000     | 944,576             | 305,424             |
| 10083          | Bullock, Matthew                | 900,000       | 680,095             | 219,905             |
| 10083          | Bullock, Matthew                | 600,000       | 453,396             | 146,604             |
| 10083          | Bullock, Matthew                | 1,026,750     | 775,875             | 250,875             |
| 10090          | Geduldig, Samuel                | 100,000       | 75,566              | 24,434              |
| 10096          | An Ping Corporation (Tai Chiao) | 4,900,000     | 3,702,738           | 1,197,262           |
| N/A            | 729, LLC (Robert Rucks)         | 650,000       | 491,180             | 158,820             |
|                |                                 |               | <u>14,447,338</u>   |                     |

Exhibit 5.1

## Securities and Exchange Commission v. Hitt, et al.

**Pool 1 Claims Distributions**

| <u>Claim<br/>Number</u>        | <u>Creditor Name</u> | <u>Allowed<br/>Claim</u> | <u>Pool 1<br/>Distribution</u> | <u>Pool 2 Defic.<br/>Claim</u> |
|--------------------------------|----------------------|--------------------------|--------------------------------|--------------------------------|
| II. Unpaid Claims [1]          |                      |                          |                                |                                |
| 10019                          | Ferguson, Glenn      | 40,000                   | 30,226                         | 9,774                          |
| 10075                          | Hausler, Richard     | 250,000                  | 188,915                        | 61,085                         |
|                                |                      |                          | <u>219,142</u>                 |                                |
| III. Total Pool 1 Distribution |                      |                          | <u>\$ 14,666,479</u>           |                                |

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[1] Represents Pool 1 investor victim claims not yet paid. Pool 1 distribution and Pool 2 deficiency claim distribution will be made concurrently for these two claims.

Exhibit 5.2

Securities and Exchange Commission v. Hitt, et al.

**Pool 2 Claims Distributions**

| Claim Number        | Creditor Name                      | Distribution %         |                     |
|---------------------|------------------------------------|------------------------|---------------------|
|                     |                                    | Allowed / Defic. Claim | Pool 2 Distribution |
|                     |                                    |                        | 50%                 |
| I. Pool 2 Claimants |                                    |                        |                     |
| 10003               | Rice, Patrick                      | \$ 4,583               | \$ 2,269 [1]        |
| 10004               | Carlos Daniel Merizalde Castro     | 13,500                 | 6,684 [1]           |
| 10008               | Yap, Sherilyn                      | 3,467                  | 1,716 [1]           |
| 10012               | Barminov, Philipp                  | 6,000                  | 2,971 [1]           |
| 10013               | Pers de Moreno, Ana Carola         | 9,167                  | 4,538 [1]           |
| 10073               | Dietz, Maxwell                     | 5,208                  | 2,578 [1]           |
| 10085               | Porter, Stephen or EsteTre LLC     | 20,000                 | 9,902 [1]           |
| 10092               | Zuber Jowan Aqrawi                 | 13,911                 | 6,887 [1]           |
| 10103               | Kathryn Darling                    | 6,000                  | 2,971 [1]           |
| 10119               | Abbey Slitor                       | 12,333                 | 6,106 [1]           |
| 10001               | Marblex Design International Inc   | 10,004                 | 4,953               |
| 10002               | Ace Temporaries Inc                | 1,281                  | 634                 |
| 10010               | Premier Paving and Planting Inc    | 54,104                 | 26,786              |
| 10015               | Bay Engineering Inc                | 12,392                 | 6,135               |
| 10016               | Freedom Plumbers Corporation       | 1,985                  | 983                 |
| 10017               | Devereaux Associates               | 15,257                 | 7,553               |
| 10020               | Dane Electric Inc                  | 2,936                  | 1,453               |
| 10022               | Berrys Lawn Landscaping LLC        | 4,610                  | 2,282               |
| 10024               | American International Exports Inc | 43,332                 | 21,453              |
| 10025               | Virginia Pro Roofing LLC           | 6,500                  | 3,218               |
| 10026               | Kollman and Saucier PA             | 14,812                 | 7,333               |
| 10033               | Sung Construction Inc              | 10,899                 | 5,396               |
| 10037               | United Granite LLC                 | 9,581                  | 4,743               |
| 10039               | Berrys Lawn Landscaping LLC        | 200                    | 99                  |
| 10040               | Dechert LLP                        | 73,435                 | 36,356              |
| 10044               | Capital Anesthesia Group LLC       | 211                    | 104                 |
| 10046               | McGuireWoods LLP                   | 281,310                | 139,272             |
| 10062               | Bagios Carpentry LLC               | 72,710                 | 35,998              |
| 10080               | J&J Custom Hardwood Floors         | 56,692                 | 28,067              |
| 10081               | John Morgal Plumbing               | 9,150                  | 4,530               |
| 10084               | Foley & Lardner LLP                | 381,249                | 188,750             |
| 10088               | Blue House Gardens LLC             | 2,500                  | 1,238               |

Exhibit 5.2

Securities and Exchange Commission v. Hitt, et al.

**Pool 2 Claims Distributions**

| Claim Number | Creditor Name                          | Distribution %         | 50%                 |
|--------------|--|------------------------|---------------------|
|              |  | Allowed / Defic. Claim | Pool 2 Distribution |
| 10089        | Washington Team Tennis LLC             | 13,118                 | 6,494               |
| 10093        | Craft Media Digital LLC                | 190,000                | 94,066              |
| 10094        | Davis Carter Scott Ltd                 | 140,458                | 69,539              |
| 10095        | The Washington Ballet                  | 2,000                  | 990                 |
| 10097        | JDRF                                   | 27,385                 | 13,558              |
| 10099        | Stephen Scholl Nauset Renovation Group | 9,000                  | 4,456               |
| 10108        | Closet Tamers Inc                      | 21,777                 | 10,781              |
| 10112        | Falls Church Chamber of Commerce       | 3,202                  | 1,585               |
| 10118        | Washington Nationals Stadium LLC       | 186,211                | 92,190              |
| 10121        | The Inn at LW LLC                      | 5,000                  | 2,475               |
| 10122        | Jan Adams Concierges LLC               | 791                    | 392                 |
| 10123        | WL Magazine Group LLC                  | 120,000                | 59,410              |
| 10124        | Fight For Children, Inc.               | 2,500                  | 1,238               |
| 10125        | Nokesville Heating & Air Conditioning  | 39,158                 | 19,386              |
| 10126        | Spacialists LLC                        | 4,650                  | 2,302               |
| 10131        | Treasurer of Arlington County          | 946                    | 468                 |
| 10054        | Eagle Bank                             | 407,985                | 201,987             |
| 10018        | Rucks, Robert                          | 125,000                | 61,886              |
| 10019        | Ferguson, Glenn                        | 250,000                | 123,771             |
| 10069        | Casey, Brian                           | 50,000                 | 24,754              |
| 10075        | Hausler, Richard                       | 250,000                | 123,771             |
| 10075        | Hausler, Richard                       | 250,000                | 123,771             |
| 10083        | Bullock, Matthew                       | 102,000                | 50,499              |
|              |  |                        | <u>1,663,729</u>    |

## II. Pool 1 Deficiency Claims

|       |                   |        |        |
|-------|-------------------|--------|--------|
| 10005 | Owen, Brendan     | 61,085 | 30,242 |
| 10007 | Arcamone, Michael | 61,085 | 30,242 |
| 10018 | Rucks, Robert     | 30,542 | 15,121 |
| 10019 | Ferguson, Glenn   | 54,976 | 27,218 |
| 10019 | Ferguson, Glenn   | 48,868 | 24,194 |
| 10019 | Ferguson, Glenn   | 74,768 | 37,016 |
| 10019 | Ferguson, Glenn   | 76,364 | 37,807 |
| 10019 | Ferguson, Glenn   | 61,085 | 30,242 |

Exhibit 5.2

Securities and Exchange Commission v. Hitt, et al.

**Pool 2 Claims Distributions**

| Claim Number | Creditor Name                   | Distribution %            | 50%                 |
|--------------|---------------------------------|---------------------------|---------------------|
|              |                                 | Allowed / Defic. Claim    | Pool 2 Distribution |
| 10019        | Ferguson, Glenn                 | 73,302                    | 36,291              |
| 10019        | Ferguson, Glenn                 | 9,774                     | 4,839               |
| 10021        | Quinby, William                 | 14,660                    | 7,258               |
| 10029        | VR Investments Pte Ltd          | 1,075,092                 | 532,261             |
| 10034        | Richardson, Mark Gregory        | 30,542                    | 15,121              |
| 10035        | George Lodge (KelsDil LLC)      | 6,108                     | 3,024               |
| 10041        | Mark, David                     | 122,780                   | 60,787              |
| 10042        | Mark, David                     | 48,868                    | 24,194              |
| 10043        | Mark, David                     | 61,127                    | 30,263              |
| 10047        | David, Christopher              | 36,651                    | 18,145              |
| 10048        | David, Christopher              | 48,868                    | 24,194              |
| 10067        | ATC Financial LLC               | 50,082                    | 24,795              |
| 10069        | Casey, Brian                    | 12,217                    | 6,048               |
| 10074        | Conroy, Steve and Elizabeth     | 24,434                    | 12,097              |
| 10075        | Hausler, Richard                | 61,085                    | 30,242              |
| 10075        | Hausler, Richard                | 61,085                    | 30,242              |
| 10075        | Hausler, Richard                | 95,292                    | 47,178              |
| 10075        | Hausler, Richard                | 73,302                    | 36,291              |
| 10075        | Hausler, Richard                | 61,085                    | 30,242              |
| 10076        | Campbell, James and Donna       | 305,424                   | 151,211             |
| 10083        | Bullock, Matthew                | 219,905                   | 108,872             |
| 10083        | Bullock, Matthew                | 146,604                   | 72,581              |
| 10083        | Bullock, Matthew                | 250,875                   | 124,204             |
| 10090        | Geduldig, Samuel                | 24,434                    | 12,097              |
| 10096        | An Ping Corporation (Tai Chiao) | 1,197,262                 | 592,745             |
| N/A          | 729, LLC (Robert Rucks)         | 158,820                   | 78,629              |
|              |                                 |                           | <u>2,345,931</u>    |
|              |                                 | Total Pool 2 Distribution | <u>\$ 4,009,661</u> |

[1] Amount represents gross payment for claimant's wages. The actual payment will be reduced for federal withholdings (22%), FICA (6.2%), Medicare (1.45%), and state withholdings (25%), if applicable.

Exhibit 6

## Securities and Exchange Commission v. Hitt, et al.

**Remaining Claims / Restitution**

|   | <u>Allowed<br/>Claim</u> | <u>Pool 1<br/>Payment</u> | <u>Pool 2<br/>Payment</u> | <u>Creditor<br/>Recovery %</u> | <u>Shortfall</u>           |
|---|--------------------------|---------------------------|---------------------------|--------------------------------|----------------------------|
| I. Pool 1 Claims  | \$ 19,404,930            | \$ 14,666,479             | \$ 2,345,931              | 88%                            | \$ 2,392,520               |
| II. Pool 2 Claims   | <u>3,360,499</u>         | <u>-</u>                  | <u>1,663,729</u>          | <u>50%</u>                     | <u>1,696,770</u>           |
| III. All Claims   | 22,765,429               | 14,666,479                | 4,009,661                 | 82% [1]                        | 4,089,289                  |
| IV. Shortfall to Investor Victims - Criminal Restitution Amount |                          |                           |                           |                                | <u><u>\$ 2,392,520</u></u> |

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[1] Represents percentage of allowed claims recovered across total claims pool.