

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
ALEXANDRIA DIVISION**

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SECURITIES AND EXCHANGE	)	
COMMISSION,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 1:18-cv-01262
	)	
TODD ELLIOTT HITT, KIDDAR	)	
CAPITAL LLC, and KIDDAR GROUP	)	
HOLDINGS, INC.,	)	
	)	
Defendants,	)	
	)	
and	)	
	)	
KIDDAR HERNDON STATION LLC,	)	
KIDDAR HOMEBUILDING FUND I,	)	
LLC, MELBOURNE RETREAT LLC,	)	
KIDDAR MASS AVE LLC, KIDDAR	)	
RIDGEVIEW LLC, ESA EMERSON	)	
LLC, ESA HIGHWOOD LLC, and	)	
KIDDAR AQ LLC a/k/a KIDDAR	)	
AQUICORE LLC,	)	
	)	
Relief Defendants.	)	
	)	

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**RECEIVER'S QUARTERLY STATUS REPORT**

Christopher L. Perkins, the court-appointed Receiver in the above-captioned civil matter, (“Receiver”), by counsel, and pursuant to this Court’s October 15, 2018 Order, submits the following report (this “Quarterly Status Report”) to the Court.

**Procedural and Factual Background**

1. On October 5, 2018, the Securities and Exchange Commission (“SEC”) commenced this case by filing a complaint (the “Complaint”) against certain Receivership Defendants, among others, for violations of federal securities laws. The Complaint requested certain relief, including an injunction against the dissipation of assets, an accounting of assets and liabilities, and a civil penalty.

2. By Order dated October 12, 2018 (the “Receivership Order”), the Court appointed the original receiver and directed him to, among other things, assume control of and take possession of all funds and other assets of the Receivership Defendants. By Order dated December 13, 2019, the Court appointed the undersigned to succeed the original receiver.

3. Pursuant to paragraphs 23 and 24 of the Receivership Order, the Receiver is directed to file this Quarterly Status Report reflecting, among other things, the existence, value, and location of all Receivership Property, and the extent of liabilities.

4. On November 14, 2018, the Receiver filed an Initial Report detailing his activities to date, investigation of assets, and his formulation of a claims process. On January 31, 2019, May 1, 2019, October 30, 2019, January 31, 2020, April 24, 2020, and July 22, 2020 the Receiver filed subsequent Quarterly Status Reports. Those reports are incorporated herein.

5. The Receiver files this Report and the attached Exhibits in compliance with the Court’s directive:

(a) **Summary of the operations of the Receiver.**

6. Since the last Report, the Receiver and his professionals have undertaken the following activities, among others:

- (i) negotiated among interested buyers the sale of remnant assets of the estate;
- (ii) concluded the transfer and/or assignment of various property in compliance with the Supplemental Settlement and Plan of Distribution;
- (iii) concluded the sales of personal property resulting in an additional \$74,000 to the estate;
- (iv) continued communication with investor victims and creditors regarding claim status and final distribution;
- (v) continued consultation with the estate's tax advisors and state and federal taxing authorities regarding various tax issues and preparation of final tax returns for estate entities; and
- (v) continued coordination with the SEC, and United States Attorney's Office in connection with a motion to approve final accounting and terminate the receivership.

**(b) The amount of cash on hand, the amount and nature of accrued administrative expenses, and the amount of unencumbered funds in the estate.**

7. Attached hereto as Exhibit 2.3 is a listing of the total cash on hand as of September 30, 2020.

**(c) A schedule of all the Receiver's receipts and disbursements.**

8. Attached hereto as Exhibit 2.0 is a listing of all such transactions as of September 30, 2020.

**(d) A description of all known Receivership Property including approximate or actual valuations, anticipated or proposed dispositions, and reasons for retaining assets where no disposition if intended.**

9. The attached Exhibit 3.1 lists each of the real property assets sold by the Receivership and their values. In addition, the Receiver concluded the liquidation of several investments in technology start-up companies as described on Exhibit 3.2. Finally, the Receiver has concluded his liquidation of certain personal assets of Hitt as described on Exhibit 3.3. The Receiver has entered into a remnant asset sale that will result in additional revenue to the estates and which fully disposes of all Receivership property.

**(e) A description of liquidated and unliquidated claims held by the Receivership Estate, including the need for forensic and/or investigatory resources; approximate valuations of claims; and anticipated or proposed methods of enforcing such claims.**

10. The Receiver's investigation led to the consummation of the Hitt Family Settlement, bringing substantial funds into the Estates and eliminating claims against the Estates.

**(f) A list of all known creditors with their addresses and the amounts of their claims.**

11. Attached as Exhibits 4.0 and 4.1 are lists of the claims filed against and allowed by the Receivership and the approved Plan of Distribution.

**(g) The status of Creditor Claims Proceedings, after such proceedings have been commenced.**

12. The Receiver's analysis of the claims is complete, and the Court approved the Receiver's Plan of Distribution, including proposed Allowed Claim amounts to all creditors by Order dated February 28, 2020 [Civil Docket No. 136].

**(h) The Receiver's recommendations for a continuation or discontinuation of the receivership and the reasons for the recommendations.**

13. The review and filing of federal and state tax returns remains the final significant task for these estates, which task should be completed within the next two to three weeks. The Receiver is prepared to promptly pay the determined tax liability, and seek approval of a final accounting, approve final administrative expenses, issue the Plan's Final Distribution, establish criminal restitution, and terminate the receivership. For these reasons, the Receiver recommends the Receivership continue for an additional six weeks to complete the estate administration.

Dated: October 29, 2020

**CHRISTOPHER L. PERKINS, RECEIVER**

/s/

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Christopher L. Perkins (VA Bar No. 41783)  
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**CERTIFICATE OF SERVICE**

I hereby certify that on the 29<sup>th</sup> day of October 2020, a true and correct copy of the foregoing was filed with the Court through the Clerk's CM/ECF filing system and served on all persons receiving electronic notice in this case, and/or by first-class mail, postage prepaid, to all parties listed below:

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/s/

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Securities and Exchange Commission v. Hitt, et al.  
 Quarterly Status Report - Table of Contents  
*for the three month period ending September 30, 2020*

Description	Exhibit
Statement of Assets & Liabilities.....	1.0
Cash Receipts and Disbursements.....	2.0
Cash Receipts Detail	2.1
Cash Disbursement Detail	2.2
Bank Accounts	2.3
Investments (Commercial & Other).....	3.0
Home Building Fund - Residential	3.1
Sales of Limited Partnership Interests.....	3.2
Sales of Personal Property.....	3.3
Claims Against Receivership Estate.....	4.0
Allowed Claims Against Estate.....	4.1

Exhibit 1.0

Securities and Exchange Commission v. Hit, et al.  
**Quarterly Status Report - Statement of Assets and Liabilities**  
*for the three month period ending September 30, 2020 [1]*

		<u>Reference</u>	<u>Current Balance [2]</u>	<u>Prior Assets and Liabilities [3]</u>
<b>I.</b>	<b>Assets</b>			
	Cash	Ex. 2.0	\$ 4,951,087	
	Commercial Investments	Ex. 3.0		\$ 21,857,201
	Residential Investments	Ex. 3.1		10,083,000
	Other - Sales of LP Interests	Ex. 3.2		617,929
	Other - Sales of Personal Property	Ex. 3.3		156,582
			<u>4,951,087</u>	
<b>II.</b>	<b>Liabilities</b>			
	Claims Filed	Ex. 4.0		\$ 85,912,084
	Hendon Claims Settled per Separate Arrangement	Ex. 4.0		4,295,000
	Allowed Claims	Ex. 4.1		22,765,429
	Less: Distributions	Ex. 2.0		(14,447,338)
	Net Claims to be Paid			<u>8,318,092</u>
	<i>Administrative Claims as of 9/30/2020</i>			
	LeClair Ryan	Ex. 2.3		67,509
	Eckert Seamans	Ex. 2.3		119,668
	Protiviti	Ex. 2.3		77,004
	Gorfine Schiller	Ex. 2.3		220,000
				<u>8,802,273</u>
<b>III.</b>	<b>Deficiency</b>			\$ <u>(3,851,186)</u>

[1] Receiver and his advisors are researching the completeness and accuracy of asset and liability balances. Accordingly, amounts provided in this Quarterly Operating Report are subject to material change.

[2] Represents current cash deficiency of Receivership, including cash on hand and liabilities to be paid.

[3] Represents figures either not reflective of -- or otherwise already captured in -- current cash position.

## Exhibit 2.0

Securities and Exchange Commission v. Hitt, et al.  
**Quarterly Status Report - Cash Receipts and Disbursements**  
*for the three month period ending September 30, 2020*

	Quarter ended 9/30/2020	Cumulative to 9/30/2020
I. Cash Receipts [1]		
Bank Account Transfers	\$ 3,075	\$ 3,075
Sale, Settlement Proceeds, & Other Inflows	74,170	\$ 74,170
Total Cash Receipts	<u>74,170</u>	<u>74,170</u>
II. Cash Disbursements [1]		
Payroll Default Remedy	-	39,955
Post-Receiver Contractor	-	44,137
Sales, Use, and Other Taxes	-	112,440
Insurance	-	7,744
Utilities	-	7,421
Claims Distributions - Investor Victims	-	14,447,338
HBF Sale Settlements	-	110,492
Repairs and Maintenance	-	15,932
Other Cash Disbursements	-	43,326
	<u>3,075</u>	<u>14,828,783</u>
III. Receivership Disbursements		
Professional Fees	650,041	650,041
Other Receivership	3,754,952	3,754,952
	<u>3,075</u>	<u>4,404,993</u>
Total Cash Disbursements		<u>19,233,776</u>
IV. Net Change in Cash	<u>\$ 71,095</u>	<u>\$ 4,951,087</u>
V. Computation of Cash Balance		
Beginning Cash	\$ 4,879,992	\$ -
Plus: Net Change in Cash	71,095	\$ 4,951,087
Ending Cash	<u>\$ 4,951,087</u>	<u>\$ 4,951,087</u> [2]

[1] See Exhibits 2.1 and 2.2 for further information.

[2] See Exhibit 2.3. Immaterial variance between cash flow and account balance (\$96.58).

[3] Figure differs from prior QOR due to reclassification of a prior period disbursement.

Exhibit 2.1

Securities and Exchange Commission v. Hitt, et al.  
 Quarterly Status Report - Cash Receipt Detail  
*for the three month period ending September 30, 2020*

Date	Check # or Wire	Payor	Purpose	Kiddar Entity	Amount
1. Quarter ended September 30, 2020					
7/27/2020	N/A	Cheryl Fornash Jewelers	Proceeds from Sale of Personal Property	Kiddar Capital LLC	\$ 21,965
7/27/2020	N/A	Cheryl Fornash Jewelers	Proceeds from Sale of Personal Property	Kiddar Capital LLC	31,901
8/24/2020	N/A	Cheryl Fornash Jewelers	Proceeds from Sale of Personal Property	Kiddar Capital LLC	19,125
8/25/2020	N/A	Mammoth Office Furniture	Proceeds from Sale of Furniture & Fixtures	Kiddar Capital LLC	1,180
Total Receipts					<u>\$ 74,170</u>

Exhibit 2.2

Securities and Exchange Commission v. Hitt, et al.  
 Quarterly Status Report - Cash Disbursement Detail  
*for the three month period ending September 30, 2020*

Date	Check # or Wire	Payee	Purpose	Kiddar Entity	Amount
<b>I. Quarter ended September 30, 2020</b>					
8/26/2020	300027	Abbey Shitor (former employee)	Post-Receiver Contractor	Kiddar Emp'l. Group LLC	\$ 3,075
		Total Disbursements			\$ 3,075

Exhibit 2.3

Securities and Exchange Commission v. Hitt, et al.  
**Quarterly Status Report - Bank Accounts**  
*for the three month period ending September 30, 2020*

I.	Bank Account Balances	Last Four of Tax ID	Original Account Owner	Account Name	Receiver Account Account No.	Balance
Kiddar Capital LLC	*5687		Kiddar Capital LLC	Kiddar - KC	*0016	\$ 598,865
Kiddar Ridgeview LLC	*6735		Kiddar Ridgeview LLC	Kiddar - Ridgeview - Eagle	*0024	\$ 194,149
Todd E Hitt	*0205		Todd E Hitt	Kiddar - Hitt	*0032	\$ 3,657,032
2940 Penny Lane LLC	*1058		2940 Penny Lane LLC	Kiddar - Penny Lane - Freedom	*0040	\$ 102,529
ESA Highwood LLC	*4308		ESA Highwood LLC	Kiddar - Highwood - Eagle	*0057	\$ 324,323
Kiddar Mass Ave LLC	*6533		Kiddar Mass Ave LLC	Kiddar - Mass Ave - Eagle	*0065	\$ 74,286
Total Receiver Controlled Funds						\$ 4,951,184
II.	Accrued Administrative Expenses Not Yet Paid as of 9/30/2020	Purpose	Payee	Kiddar Entity	Check # or Wire	Amount
Professional Fees	LeClair Ryan		Kiddar Capital LLC	Kiddar Capital LLC	TBD	\$ 67,509
Professional Fees	Eckert Seamans		Kiddar Capital LLC	Kiddar Capital LLC	TBD	\$ 119,668
Professional Fees	Protiviti		Kiddar Capital LLC	Kiddar Capital LLC	TBD	\$ 77,004
Professional Fees	Gorfine Schiller		Kiddar Capital LLC	Kiddar Capital LLC	[1]	\$ 220,000
						\$ 484,181

[1] Estimate.

Exhibit 3.0

Securities and Exchange Commission v. Hitt, et al.  
**Quarterly Status Report - Commercial Investments and Various Personal Property**  
*for the three month period ending September 30, 2020*

Kiddar Entity	Asset	Gross Invested	Misappropriated Funds	Net Amount
I. Kiddar Investments				
GT Broad LLC	Broad & Washington building	\$ 4,300,000	\$ 1,000,000	\$ 3,300,000
300 West Broad Partners	Stratford Motor Lodge	11,629,500	-	11,629,500
Kiddar Aquicore LLC	Aquicore venture	2,500,000	1,000,000	1,500,000
300 West Broad Partners	Campbell investment	1,625,000	1,625,000	-
Kiddar Herndon Station LLC	VR investment	6,000,000	1,600,000	4,400,000
Kiddar Capital LLC	LF Jennings investment	1,000,000	1,000,000	-
Kiddar Capital LLC	Bowl America investment	600,000	600,000	-
Kiddar State LLC	State Theatre escrow	600,000	600,000	-
Limited Partnership Interests	Multiple venture investments	<u>1,027,701</u>	[1] <u>7,425,000</u>	<u>1,027,701</u> [2]
		<u>29,282,201</u>	<u>7,425,000</u>	<u>21,857,201</u> [2]
II. Personal Property				
Jewelry	Various pieces	<u>525,870</u>	[1] <u>-</u>	<u>525,870</u>
		<u>525,870</u>	<u>-</u>	<u>525,870</u>
		<u>\$ 29,808,071</u>	<u>\$ 7,425,000</u>	<u>\$ 22,383,071</u>

[1] Insufficient records to determine whether funds invested in LP interests or jewelry purchases were misappropriated from other sources.

[2] Receiver's analysis is preliminary. Investigation is ongoing. Refer to succeeding tabs for results of asset disposition.

Exhibit 3.1

Securities and Exchange Commission v. Hitt, et al.  
Quarterly Status Report - Residential Investments  
*for the three month period ending September 30, 2020*

Kiddar Entity	Property Address	Status	Closing Date [1]	Payoff Amount	[2] Contract Price	Closing Costs or [1] Misc. Payments	Equity [1]
<b>I. Homebuilding Fund</b>							
Kiddar Mass Ave	1858 Mass Ave, McLean	Sold	February 28th	\$ (1,112,705)	\$ 1,255,000	\$ (68,038)	\$ 74,257
ESA Highwood	1430 Highwood Dr, McLean	Sold	March 28th	\$ (562,149)	\$ 951,000	\$ (64,247)	\$ 324,605
Kiddar Ridgeview	5801 Chain Bridge Forest Ct, McLean	Sold	March 14th	\$ (1,962,960)	\$ 2,350,000	\$ (165,481)	\$ 221,559
Kiddar Ridgeview	4108-4112 Ridgeview Rd N, Arlington	Sold	March 26th	\$ (1,067,160)	\$ 1,255,000	\$ (134,563)	\$ 53,478
Melbourne Retreat	6089 Melbourne Ave, Deale, MD	Sold	August 27th	\$ (632,439)	\$ 1,007,000	\$ (229,830)	\$ 144,731
ESA Emerson	3414 North Emerson St, Arlington	Sold	March 26th	\$ (1,284,999)	\$ 1,075,000	\$ (207,231)	\$ (417,230)
					<u>\$ 7,893,000</u>		<u>\$ 401,399</u>
<b>II. Non-HBF Properties</b>							
T. Hitt Real Property	2901 N Kensington Street, Arlington	Sold	April 12th	\$ (1,343,935)	\$ 1,300,000	\$ (66,556)	\$ (110,492)
T. Hitt Real Property	2940 Penny Lane, Fairfax	Sold	February 21st	\$ (737,887)	\$ 890,000	\$ (51,537)	\$ 100,575
					<u>\$ 2,190,000</u>		<u>\$ (9,916)</u>
					<u><u>\$ 10,083,000</u></u>		<u><u>\$ 391,482</u></u>

[1] Information obtained from settlement statements prepared as part of closing.

[2] Represents bank payoff amounts as of the date of closing. Balances agree to settlement statement.

Securities and Exchange Commission v. Hitt, et al.  
 Quarterly Status Report - Sales of Limited Partnership Interests  
*for the three month period ending September 30, 2020*

Number	Description	Amount Invested [1]	Sales Price [2]
1	Building Connected	\$ 100,000	\$ 494,916
2	GoTab	25,000	7,500
3	Temple View Capital Funding, LP	97,500	50,513
4	Rhumbix	25,000	25,000
5	PrepFactory (JGT, LLC)	219,000 [3]	20,000
6	EverCharge	25,000	15,000
7	Mobalytic	25,000	5,000
8	CargoSense	50,000	-
9	Kanler	25,000	-
10	Coinspect	50,000	-
11	UpsideDoor	25,000	-
12	GreenSight Agronomics	25,000	-
13	NextGen Ventures Fund 1, L.P.	74,602	-
14	1776 Seed Investors, LP	176,599	-
15	Benjamin's Desk	85,000	-
		<u>\$ 1,027,701</u>	<u>\$ 617,929</u>

[1] Amounts obtained from Todd Hitt's most recent personal financial statement provided to SEC, dated 9/19/2018.

[2] Represents sale proceeds for interests sold as of the date of this report.

[3] Represents Hitt's portion of a cumulative \$400,000 group investment between Hitt and two other individuals. Hitt's interest sold to remaining group member for \$20,000.

Securities and Exchange Commission v. Hitt, et al.  
 Quarterly Status Report - Sales of Personal Property  
*for the three month period ending September 30, 2020*

Number	Description	Purchase Price	Proposed and/or Actual Sales Price [1]
1	Cartier tank watch	\$ 30,000	\$ 8,500
2	David Yurman rose gold bracelet	15,500	3,800
3	Cartier panther ring	[2] 13,900	5,000
4	Cartier rings (3)	[2] 3,420	1,700
5	Cartier gold cufflinks	[2] 3,150	1,100
6	Cartier 18K Juste un Clou bracelet	[2] 11,800	4,500
7	Cartier 18K Love bracelet	[2] 4,050	2,632
8	David Yurman 18K Diamond Pave Bangie	49,000	23,500
9	David Yurman estate ring	75,600	20,000
10	Bulgari gold/diamond necklace	59,000	20,000
11	Denise Bettesh gold necklace	5,150	1,650
12	David Yurman black diamond pave bracelet	13,500	3,500
13	David Yurman color changed bracelet	13,500	4,200
14	Alex Sepkus bracelet	17,000	7,000
15	Diamond pave earrings	6,800	2,000
16	David Yurman chateleine citrine earrings	9,500	2,500
17	Evan Yurman diamond cushion necklace	195,000	45,000
		<hr/>	<hr/>
		<u>\$ 525,870</u>	<u>\$ 156,582</u>

[1] Represents proposed or actual sales price as of report filing date prior to 15% holdback for seller commission and other selling fees.

[2] Purchase price unknown. Current estimate based on internet research and vendor inquiries.

Exhibit 4.0

Securities and Exchange Commission v. Hitt, et al.  
Quarterly Status Report - Claims Against Receivership Estate  
for the period through September 30, 2020[1]

Claim No.	Kiddar Entity	Claimant	Claim Type	Address	City	State	Zip	Status	Am't Filed
<b>I. Creditors filed against multiple entities</b>									
0008	Multiple Entities	Yap, Shernlyn	Employee	14109 Albert Way	Gainesville	VA	20155	Evaluation completed	\$ 4,288
0010	Multiple Entities	Premier Paving and Planting Inc	Trade Vendor	7240 Telegraph Square Dr Unit F	Lorton	VA	22079	Evaluation completed	\$ 54,104
0015	Multiple Entities	Bay Engineering Inc	Trade Vendor	2661 Riva Road Building 800	Anapolis	MD	21401	Evaluation completed	\$ 12,392
0019	Multiple Entities	Ferguson, Glenn	Investor	3120 N Inglenwood Street	Arlington	VA	22207	Evaluation completed	\$ 5,976,164
0020	Multiple Entities	Dane Electric Inc	Trade Vendor	7106 Oriole Ave	Springfield	VA	22150	Evaluation completed	\$ 2,936
0029	Multiple Entities	VR Investments Pre Ltd	Investor	1750 Tysons Blvd Ste 1000	McLean	VA	22102	Evaluation completed	\$ 6,000,000
0025	Multiple Entities	Virginia Pro Roofing LLC	Trade Vendor	743 Weithowm Road	Winchester	VA	22603	Evaluation completed	\$ 8,500
0035	Multiple Entities	Kelsbi LLC	Investor	6639 Rawhorne St	McLean	VA	22101	Evaluation completed	\$ 69,265
0074	Multiple Entities	Conroy, Steve and Elizabeth	Investor	6820 Elm Street	McLean	VA	22101	Evaluation completed	\$ 100,000
0039	Multiple Entities	Berry's Lawn Landscaping LLC	Service Provider	1753 Gilson Street	Falls Church	VA	22043	Evaluation completed	\$ 200
0041	Multiple Entities	Mark, David	Investor	2534 N Jefferson St	Arlington	VA	22207	Evaluation completed	\$ 502,500
0042	Multiple Entities	Mark, David	Investor	2534 N Jefferson St	Arlington	VA	22207	Evaluation completed	\$ 274,253
0043	Multiple Entities	Mark, David	Investor	2534 N Jefferson St	Arlington	VA	22207	Evaluation completed	\$ 250,173
0044	Multiple Entities	Capital Anesthesia Group LLC	Service Provider	Box 221732	Chantilly	VA	20153	Evaluation completed	\$ 1,950
0050	Multiple Entities	Geduldig, Samuel	Investor	1101 K Street NW Suite 800	Washington	DC	20005	Evaluation completed	\$ 100,000
0063	Multiple Entities	Affordable Lawn Sprinklers	Service Provider	133 Patrick Street SE	Vienna	VA	22180	Evaluation completed	\$ 6,000
0033	Multiple Entities	Sung Construction Inc	Service Provider	7311-C Highland Street	Springfield	VA	22150	Evaluation completed	\$ 10,899
0075	Multiple Entities	Hausler, Richard	Investor	4601 Fairfax Drive #1150	Arlington	VA	22203	Evaluation completed	\$ 2,200,000
0069	Multiple Entities	Casey, Brian	Investor	3814 Whitman Road	Annandale	VA	22003	Evaluation completed	\$ 100,000
0081	Multiple Entities	John Morgan Plumbing	Service Provider	13609 Dumfries Road	Manassas	VA	20112	Evaluation completed	\$ 9,150
0083	Multiple Entities	Bullock, Matthew	Investor	6314 Georgetown Pike	McLean	VA	22101	Evaluation completed	\$ 7,378,750
0087	Multiple Entities	Delta Concrete Corporation	Service Provider	10480 Colonel Ct	Manassas	VA	20110	Evaluation completed	\$ 95,239
0102	Multiple Entities	Freedom Bank of Virginia	Other	10555 Main St, 1st Floor	Fairfax	VA	22030	Evaluation completed	\$ 572,505
0103	Multiple Entities	Kathryn Darling	Employee	10555 N Wakefield St	Arlington	VA	22207	Evaluation completed	\$ 16,158
0104	Multiple Entities	Freedom Bank of Virginia	Other	10555 Main St, 1st Floor	Fairfax	VA	22030	Evaluation completed	\$ 1,137,498
0106	Multiple Entities	Freedom Bank of Virginia	Other	10555 Main St, 1st Floor	Fairfax	VA	22030	Evaluation completed	\$ 738,381
0114	Multiple Entities	Closet Tanners Inc	Trade Vendor	4674 Entire Ct	Chantilly	VA	20151	Evaluation completed	\$ 27,221
0119	Multiple Entities	Freedom Bank of Virginia	Other	10555 Main St, 1st Floor	Fairfax	VA	22030	Evaluation completed	\$ 15,467
		Abbey Slitor	Employee	770 P Street NW #430	Washington	DC	20001	Evaluation completed	\$ 19,164
<b>II. Creditors filed duplicate claims (net)</b>									
0004	Kiddar Group Holdings, Inc.	Carlos Daniel Marizalde Castro	Employee	11550 Old Georgetown Rd #1628	North Bethesda	MD	20852	Evaluation completed	\$ 158,183
0011	Kiddar Ridgeview LLC	Maribelle Design International Inc	Trade Vendor	43835 Eagle Bend Sq Apt 407	Fairfax	VA	22031	Evaluation completed	\$ 10,004
0013	Kiddar Group Holdings, Inc.	Pats de Moreno, Ana Carolia	Employee	319 N Upson Ct	Leesburg	VA	20176	Evaluation completed	\$ 38,750
0006	Kiddar Ridgeview LLC	Wen, Hong Shik	Other	6637 Hawthorne St	Arlington	VA	22203	Evaluation completed	\$ 12,005
0034	Kiddar Homebuilding Fund I LLC	Richardson, Mark Gregory	Investor	1823 York Rd	McLean	VA	22101	Evaluation completed	\$ 174,949
0026	Kiddar Group Holdings, Inc.	Kellman and Sautier PA	Service Provider	6809 Lemon Road	Lutherville	MD	21093	Evaluation completed	\$ 14,812
0049	Kiddar Hendon Station LLC	David, Christopher	Investor	1900 K Street, NW	McLean	VA	22101	Evaluation completed	\$ 250,000
0040	Kiddar Capital LLC	Decher LLP	Service Provider	8101 Snouffer School Rc	Washington	DC	20006	Evaluation completed	\$ 73,435
0065	Kiddar Ridgeview LLC	TWP Enterprises Inc	Trade Vendor	8101 Snouffer School Rc	Gaithersburg	MD	20879	Evaluation completed	\$ 58,225
0066	ESA Emerson LLC	TWP Enterprises Inc	Trade Vendor	3035 John Marshall Drive	Gaithersburg	MD	20879	Evaluation completed	\$ 82,243
0067	HCM - Church Road LLC	ATC Financial LLC	Investor	3814 Whitman Read	Arlington	VA	22207	Evaluation completed	\$ 204,969
0068	Kiddar Triangle LLC	Casey, Brian	Investor	309 7th St NW	Anandale	VA	22003	Evaluation completed	\$ 17,500
0089	Kiddar Capital LLC	Washington Team Tennis LLC	Service Provider	PO Box 82000	Washington	DC	20004	Evaluation completed	\$ 63,118
0096	Kiddar Capital LLC	An Ping Corporation	Other	1400 K Street NW Suite 725	Phoenix	AZ	85071	Evaluation completed	\$ 6,000,000
0097	Kiddar Capital LLC	JDRF	Other	17701 New Hampshire Ave (PO Box 428)	Washington	DC	20005	Evaluation completed	\$ 27,385
0086	Kiddar Ridgeview LLC	Ashton Manor Environmental LLC	Trade Vendor	Ashton	MD	20861	Evaluation completed	\$ 173,362	
							25,683,145		\$ 7,358,038

Exhibit 4.0

Securities and Exchange Commission v. Hitt, et al.  
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for the period through September 30, 2020 [1]

Claim No.	Kiddar Entity	Claimant	Claim Type	Address	City	State	Zip	Status	Amt. Filed
<b>III. All other creditors</b>									
10002	ESA Emerson LLC	Ace Temporaries Inc	Service Provider	2310 S. Walter Reed Drive	Arlington	VA	22206	Evaluation completed	2,409
10024	ESA, LLC t/a ESA Living LLC	American International Exports Inc	Trade Vendor	8309 B Sherwick Court	Jessup	MD	20794	Evaluation completed	43,332
10065	Kiddar Homebuilding Fund I LLC	Owen, Brendan	Investor	1165 Chain Bridge Rd	McLean	VA	23101	Evaluation completed	250,000
10062	ESA Luxury Living	Bagios Carpentry, LLC	Trade Vendor	3 Laystone Court	Silver Spring	MD	20905	Evaluation completed	72,710
10012	Kiddar Group Holdings, Inc.	Bammino*, Phillip	Employee	4001 9Th St N Apt 509	Arlington	VA	22203	Evaluation completed	18,000
10022	ESA Highwood LLC	Berry's Lawn Landscaping LLC	Service Provider	1753 Gibson Street	Falls Church	VA	22043	Evaluation completed	4,610
10088	ESA Emerson LLC	Blue House Gardens LLC	Service Provider	2237 N Burlington St	Arlington	VA	22207	Evaluation completed	2,500
10076	Kiddar Group Holdings, Inc.	Campbell, James and Donna	Investor	109 Grande Harbor Pointe	Rockwood	TN	37854	Evaluation completed	1,750,000
10028	ESA Emerson LLC	Century Star Company	Trade Vendor	15175 Washington St	Haymarket	VA	20169	Evaluation completed	15,994
10027	Kiddar Ridgeview LLC	Century Star Company	Trade Vendor	14175 Chain Bridge Road Suite 200	Haymarket	VA	22101	Evaluation completed	10,118
10017	ESA, LLC t/a ESA Living	Devereaux Associates	Service Provider	815 N Abingdon St	McLean	VA	22203	Evaluation completed	16,610
10073	Kiddar Group Holdings, Inc.	Dietz, Maxwell	Employee	6809 Lemon Road	Arlington	VA	22101	Evaluation completed	5,970
10047	Kiddar Aquicore LLC	David, Christopher	Investor	6809 Lemon Road	McLean	VA	22101	Evaluation completed	250,000
10048	Kiddar Homebuilding Fund I LLC	David, Christopher	Investor	6809 Lemon Road	Rockville	MD	20852	Evaluation completed	338,780
10052	300 West Broad Partners LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	5,055,856
10053	Broad & Washington LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	10,428,275
10054	ESA Emerson LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	1,284,542
10055	ESA Highwood LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	555,003
10056	Kiddar Herndon Station LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	24,842,880
10057	Kiddar Mass Ave LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	125,309
10058	Kiddar Mass Ave LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	978,707
10059	Kiddar Ridgeview LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	2,069,477
10060	Kiddar Ridgeview LLC	Eagle Bank	Other	6010 Executive Blvd 8th Floor	Rockville	MD	20852	Evaluation completed	908,788
10084	Kiddar Capital LLC	Foley & Lardner LLP	Service Provider	7000 K Street NW Suite 600	Washington	DC	20007	Evaluation completed	381,249
10016	ESA Highwood LLC	Freeden Plumbers Corporation	Service Provider	7631 Coppermine Dr	Massass	VA	20109	Evaluation completed	1,985
10036	Kiddar Ridgeview LLC	George W Lodge	Service Provider	6639 Hawthorne St	McLean	VA	22101	Evaluation completed	55,850
10080	ESA Living	I&J Custom Hardwood Floors	Service Provider	13513 Zachary Taylor Court	Massass	VA	20112	Evaluation completed	56,692
10061	Kiddar Triangle LLC	Mark, David	Investor	13534 N Jefferson St	Arlington	VA	22207	Evaluation completed	17,183
10007	Kiddar Homebuilding Fund I LLC	Arcamone, Michael	Investor	1350 Main Street #P 415	Arlington	VA	22207	Evaluation completed	250,000
10018	Kiddar Group Holdings, Inc.	Rucks, Robert	Investor	1916 Beulah Rd	Vienna	VA	22118	Evaluation completed	250,000
10046	Kiddar Group Holdings, Inc.	McGuireWoods LLP	Service Provider	800 East Canal Street	Richmond	VA	23219	Evaluation completed	281,310
10021	Kiddar Aquicore LLC	Quinby, William	Investor	8400 Honeywood Court	McLean	VA	22102	Evaluation completed	100,000
10085	Kiddar Group Holdings, Inc.	Porter, Stephen or EscriTe LLC	Employee	4613 MacArthur Blvd NW Unit A	Washington	DC	20007	Evaluation completed	30,000
10093	Kiddar Capital LLC	Rice, Patrick	Employee	555 Main Street #P 400	Laurel	MD	20707	Evaluation completed	5,253
10082	Kiddar Herndon Station LLC	Mesbahi, Ali	Investor	7601 Lewinsville Rd Ste 400	McLean	VA	22102	Evaluation completed	100,000
10031	Kiddar Capital LLC	The Hope Association	Other	1237 Carrollburg Pl SW	Washington	DC	20024	Evaluation completed	50,000
10037	ESA, LLC	United Granite LLC	Service Provider	25391 Pleasant Valley Rd	Chantilly	VA	20152	Evaluation completed	10,000
10023	ESA, LLC	WC Ralston Architects	Service Provider	3684 Centerview Drive Suite 110A	Chantilly	VA	20151	Evaluation completed	9,581
10092	Kiddar Group Holdings, Inc.	Zuber Jowan Aqawi	Employee	2114 S Kenmore Street	Arlington	VA	22204	Evaluation completed	3,064
10093	Kiddar Capital LLC	Craft Media Digital LLC	Service Provider	1600 K Street NW Suite 300	Washington	DC	20006	Evaluation completed	9,000
10094	Kiddar Capital LLC	Davis Carter Scott Ltd	Service Provider	8614 Westwood Center Dr Suite 800	Tysons	VA	22102	Evaluation completed	218,275
10095	Kiddar Capital LLC	The Washington Ballet	Other	3515 Wisconsin Ave NW	Washington	DC	20016	Evaluation completed	140,458
10098	Kiddar Capital LLC	The First Tee of Greater Washington	Service Provider	2020 Pennsylvania Ave NW #106	Washington	DC	20006	Evaluation completed	25,000
10099	Kiddar Capital LLC	Stephen Scholl Nausef Renovation Group	Service Provider	2812 Hollywood Rd	Falls Church	VA	22043	Evaluation completed	9,000
10105	Kiddar Group Holdings, Inc.	Trade Vendor	Other	10555 Main St, 1st Floor	Fairfax	VA	22303	Evaluation completed	347,572
10111	Kiddar Capital LLC	Falls Church Chamber of Commerce	Trade Vendor	2807 North Glebe Road	Arlington	VA	22207	Evaluation completed	2,414
10112	Kiddar Capital LLC	Haleyon House	Service Provider	417 West Broad St Suite 205	Falls Church	VA	22046	Evaluation completed	5,000
10113	Kiddar Capital LLC	Freedom Bank of Virginia	Other	3400 Prospect St NW	Washington	DC	20007	Evaluation completed	150,000
10115	Kiddar Capital LLC	RC Fields and Associates Inc	Service Provider	10555 Main St, 1st Floor	Fairfax	VA	22314	Evaluation completed	3,051
10116	Kiddar Ridgeview LLC			750 S Washington Street	Alexandria	VA	22314	Evaluation completed	3,026

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Claim No.	Kiddar Entity	Claimant	Claim Type	Address	City	State	Zip	Status	Am't. Filed
0117	Kiddar Capital LLC	Smithsonian Enterprises	PO Box 418263	Boston	MA	02241	Evaluation completed	250,000	
0118	Kiddar Capital LLC	Washington Nationals Stadium LLC	1500 S Capitol Street SE	Washington	DC	20003	Evaluation completed	319,961	
0121	Kiddar Capital LLC	The Inn at LW LLC	PO Box 300	Washington	VA	22747	Evaluation completed	25,000	
0122	Kiddar Group Holdings, Inc.	Jan Adams Concierge LLC	43760 Trade Center Place, Suite 140	Dulles	VA	20166	Evaluation completed	791	
0123	Kiddar Capital LLC	WL Magazine Group LLC	1701 Pennsylvania Ave., NW #200	Washington	DC	20006	Evaluation completed	211,698	
0124	Kiddar Capital LLC	Fight For Children, Inc.	1029 Vermont Avenue NW, Suite 300	Alexandria	VA	22305	Evaluation completed	12,000	
0125	ESA Emerson LLC	Nokesville Heating & Air Conditioning	12655 Drogida Mountain Rd	Rixeyville	VA	22737	Evaluation completed	39,158	
0126	ESA Emerson LLC	Specialists Provider	214 Main St. #321	El Segundo	CA	90245	Evaluation completed	4,650	
0128	Kiddar Ridgeview LLC	Owen Companies LLC	5320 Trevino Dr.	Haymarket	VA	20169	Evaluation completed	10,350	
0129	Kiddar Hendon Station LLC	John Boelski	730 Ridge Drive	McLean	VA	22101	Evaluation completed	125,000	
0130	Kiddar Hendon Station LLC	Ronald Gordon	1 Collins Avenue, Unit 403	Miami Beach	FL	33139	Evaluation completed	250,000	
0131	Kiddar Ridgeview LLC	Treasurer of Arlington County	2100 Clarendon Blvd., Ste 201	Arlington	VA	22201	Evaluation completed	5,002	
0132	Kiddar Group Holdings, Inc.	Dominic Gallerano	10825 Crest St.	Fairfax	VA	22030	Evaluation completed	2,945	
								\$ 52,870,000	
								\$ 85,912,084	
									\$ 4,295,000

Total Claims filed (excluding duplicates which were removed)

IV. Hendon Claims Settled per Separate Arrangement [2]

N/A	To be determined	Kieffges, Kevin	Investor	6820 Elm Street	McLean	VA	22101	Not received	Unknown
N/A	To be determined	Berger, Shacey	Investor	10420 Little Patuxent Pkwy	Columbia	MD	21044	Not received	250,000
N/A	To be determined	Bieber, Sandy & Rosenzweig, Linda	Investor	3217 Farmington Drive	Chevy Chase	MD	20815	Not received	450,000
N/A	To be determined	Cafritz, Nicholas	Investor	846 Warren Ave	Venice	CA	90291	Not received	150,000
N/A	To be determined	Eisen, Jon	Investor	623 H Street NW 2nd Floor	Washington	DC	20001	Not received	120,000
N/A	To be determined	Glasman, Bruce	Investor	4600 Kinnar Ave #500	Alexandria	VA	22304	Not received	100,000
N/A	To be determined	Gordon, Ronald	Investor	I Collins Avenue, Unit 403	Miami Beach	FL	33139	Not received	250,000
N/A	To be determined	Hepner, Susan	Investor	1710 Connecticut Ave NW Ste 300	Washington	DC	20009	Not received	100,000
N/A	To be determined	Kase, Daniel	Investor	9 Joyce Lane	Simsbury	CT	06070	Not received	75,000
N/A	To be determined	Nearpass, Kevin Cory	Investor	407 N Washington St	Falls Church	VA	22046	Not received	75,000
N/A	To be determined	Pakatch, Patricia	Investor	7004 Bradley Boulevard	Bethesda	MD	20817	Not received	200,000
N/A	To be determined	Peterson, Katherine	Investor	1902 Association Drive	Reston	VA	20191	Not received	150,000
N/A	To be determined	Peterson, Robert	Investor	1902 Association Drive	Reston	VA	20191	Not received	150,000
N/A	To be determined	Reilly, Bill (Champion Real Estate)	Investor	21631 Ridgeline Circle Ste 250	Sterling	VA	20166	Not received	225,000
N/A	To be determined	Reynolds, Kevin	Investor	2683 Linda Marie Drive	Oakton	VA	22124	Not received	100,000
N/A	To be determined	Reynor, Jed	Investor	21631 Ridgeline Circle Ste 185 F	Sterling	VA	20166	Not received	350,000
N/A	To be determined	Sister, Dave	Investor	7500 Old Georgetown Road	Bethesda	MD	20814	Not received	100,000
N/A	To be determined	Sister, Rita	Investor	7500 Old Georgetown Road	Fairfax	VA	22030	Not received	150,000
N/A	To be determined	Wedel, Chuck	Investor	10114 Ballynnontown Circle	Isle Of Palms	SC	29451	Not received	1,200,000
									\$ 4,295,000

[1] The Receiver sent the first round of claims forms to potential creditors on 12/21/2018, followed by further notices as contact information was obtained. This list includes all claims received.

[2] These claims will be satisfied with the return of equity. No cash outflow expected.

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Quarterly Status Report - Allowed Claims  
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Claim	Claimant	Kiddar Entity	Allowed Claim / Restitution	Class	Comments
<b>I. Class 1 Creditors</b>					
10005	Owen, Brendan	HBF - Kiddar Homebuilding Fund I LLC	\$ 250,000	Investor Victim	Allowed in full
10007	Arcamone, Michael	HBF - Kiddar Homebuilding Fund I LLC	\$ 250,000	Investor Victim	Allowed in full
10008	Rucks, Robert	Kiddar Metz LLC	\$ 125,000	Investor Victim	50% allowed victim claim; 50% allowed creditor claim
10019	Ferguson, Glenn	HBF - ESA Highwood LLC	\$ 225,000	Investor Victim	Allowed in full
10019	Ferguson, Glenn	HBF - ESA Emerson LLC	\$ 200,000	Investor Victim	Allowed in full; netted \$50k per supplemental settlement
10019	Ferguson, Glenn	HBF - Kiddar Mass Ave LLC	\$ 306,000	Investor Victim	Allowed in full
10019	Ferguson, Glenn	HBF - Kiddar Ridgeview LLC	\$ 312,534	Investor Victim	Allowed in full
10019	Ferguson, Glenn	Kiddar Metz LLC	\$ 250,000	Investor Victim	50% allowed victim claim; 50% allowed creditor claim
10019	Ferguson, Glenn	Kiddar Aquicore LLC	\$ 300,000	Investor Victim	60% allowed claim plus Aquicore equity
10019	Ferguson, Glenn	Kiddar Group Holdings, Inc. (Tru)	\$ 40,000	Investor Victim	Allowed in full
10021	Quinby, William	Kiddar Aquicore LLC	\$ 60,000	Investor Victim	60% allowed claim plus Aquicore equity
10029	V/R Investments Pte Ltd	Kiddar Herndon Station LLC	\$ 4,400,000	Investor Victim	\$1.6M paid pre-Receivership; \$4.4M allowed creditor claim
10034	Richardson, Mark Gregory	HBF - Kiddar Homebuilding Fund I LLC	\$ 125,000	Investor Victim	Allowed to amount of principal only
10035	George Lodge (KelsDII LLC)	HBF - Kiddar Homebuilding Fund I LLC	\$ 25,000	Investor Victim	Allowed to amount of principal only
10041	Mark, David	300 West Broad Partners LLC	\$ 200,500	Investor Victim	Allowed in full
10042	Mark, David	HBF - Kiddar Homebuilding Fund I LLC	\$ 250,173	Investor Victim	Allowed to amount of principal only
10043	Mark, David	HCM - Church Road LLC	\$ 150,000	Investor Victim	60% allowed claim plus Aquicore equity
10047	David, Christopher	Kiddar Aquicore LLC	\$ 200,000	Investor Victim	Allowed to amount of principal only
10048	David, Christopher	HBF - Kiddar Homebuilding Fund I LLC	\$ 204,969	Investor Victim	Allowed in full
10067	ATC Financial LLC	HCM - Church Road LLC	\$ 50,000	Investor Victim	50% allowed victim claim; 50% allowed creditor claim
10069	Casey, Brian	Kiddar Metz LLC	\$ 100,000	Investor Victim	Allowed in full
10074	Conroy, Steve and Elizabeth	HBF - Kiddar Homebuilding Fund I LLC	\$ 250,000	Investor Victim	Allowed in full
10075	Hausler, Richard	Kiddar Metz LLC	\$ 250,000	Investor Victim	50% allowed victim claim; 50% allowed creditor claim
10075	Hausler, Richard	Kiddar Aquicore LLC	\$ 390,000	Investor Victim	60% allowed claim plus Aquicore equity
10075	Hausler, Richard	Kiddar State LLC	\$ 300,000	Investor Victim	Allowed in full
10076	Campbell, James and Donna	Kiddar Capital Venture Fund LLC	\$ 250,000	Investor Victim	Per separate settlement
10083	Bullock, Matthew	300 West I Broad Partners LLC	\$ 1,250,000	Investor Victim	Allowed in full
10083	Bullock, Matthew	HBF - Kiddar Homebuilding Fund I LLC	\$ 900,000	Investor Victim	60% allowed claim plus Aquicore equity
10083	Bullock, Matthew	Kiddar Aquicore LLC	\$ 600,000	Investor Victim	Per separate settlement
10090	Geduldig, Samuel	Broad & Washington LLC	\$ 1,026,750	Investor Victim	Allowed in full
NO CLAIM	729, LLC (Robert Rucks)	HBF - Kiddar Homebuilding Fund I LLC	\$ 100,000	Investor Victim	Full September pay; severance disallowed
10096	An Ping Corporation (Tai Chiao)	Broad & Washington LLC	\$ 650,000	Investor Victim	Full September pay; severance disallowed
		300 West Broad Partners LLC	\$ 4,900,000	Investor Victim	Allowed in full; netted \$1.1m to offset liabilities
					<b>19,392,925</b>
<b>II. Class 2 Creditors</b>					
10003	Rice, Patrick	Kiddar Employees Group LLC	\$ 4,583	Employee	Full September pay; severance disallowed
10004	Carlos Daniel Merizalde Castro	Kiddar Employees Group LLC	\$ 13,500	Employee	Full September pay; severance, expenses and bonus disallowed
10008	Yap, Sherilyn	Kiddar Employees Group LLC	\$ 3,467	Employee	Full September pay; severance disallowed
10012	Barminov, Philipp	Kiddar Group Holdings, Inc.	\$ 6,000	Employee	Full September pay; severance disallowed

Exhibit 4.1

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Quarterly Status Report- Allowed Claims  
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Claim	Claimant	Kiddar Entity	Allowed Claim / Restitution	Class	Comments
10013	Pers de Moreno, Ana Carolina	Kiddar Employees Group LLC	9,167	Employee	Full August and September pay; legal fees and bonus disallowed
10073	Dietz, Maxwell	Kiddar Employees Group LLC	5,208	Employee	Full September pay; severance disallowed
10085	Porter, Stephen or Este Tre LLC	Kiddar Employees Group LLC	20,000	Employee	Full August and September pay; severance disallowed
10092	Zuber Jowan Aqrawi	Kiddar Employees Group LLC	13,911	Employee	Ful back pay; other requests disallowed
10103	Kathryn Darling	Kiddar Employees Group LLC	6,000	Employee	Full September pay; severance and unemployment disallowed
10119	Abbey Slitor	Kiddar Employees Group LLC	12,333	Employee	Full September pay; remainder disallowed
10001	Marblex Design International Inc	HBF - ESA, LLC	10,004	Trade Vendor	Allowed in full
10002	Ace Temporaries Inc	HBF - ESA Emerson LLC	1,281	Trade Vendor	Insufficient documentation to support claim in full
10006	Won, Hong Shik	HBF - Kiddar Ridgeview LLC	12,005	Trade Vendor	Allowed in full
10010	Premier Paving and Planting Inc	HBF - Kiddar Ridgeview LLC	54,104	Trade Vendor	Allowed in full
10015	Bay Engineering, Inc	Melbourne Retreat LLC	12,392	Trade Vendor	Allowed in full
10016	Freedom Plumbers Corporation	HBF - ESA Highwood LLC	1,985	Trade Vendor	Allowed in full
10017	Devereaux Associates	HBF - ESA, LLC	15,257	Trade Vendor	Portion paid at sale/settlement; unpaid balance allowed as creditor claim
10020	Dane Electric Inc	HBF - ESA Emerson LLC	2,936	Trade Vendor	Allowed in full
10022	Berry's Lawn Landscaping LLC	HBF - ESA Highwood LLC	4,610	Trade Vendor	Allowed in full
10024	American International Exports Inc	HBF - Kiddar Ridgeview LLC	43,332	Trade Vendor	Allowed in full
10025	Virginia Pro Roofing LLC	HBF - Kiddar Ridgeview LLC	6,500	Trade Vendor	Construction costs allowed; attorney fees disallowed
10026	Kollman and Saucier PA	Kiddar Group Holdings, Inc.	14,812	Trade Vendor	Allowed in full
10033	Sung Construction Inc	HBF - ESA Emerson LLC	10,899	Trade Vendor	Allowed in full
10037	United Granite LLC	HBF - ESA, LLC	9,581	Trade Vendor	Allowed in full
10039	Berry's Lawn Landscaping LLC	HBF - ESA Highwood LLC	200	Trade Vendor	Allowed in full
10040	Dechart LLP	Kiddar Capital LLC	73,435	Trade Vendor	Reduced and allowed per separate arrangement
10044	Capital Anesthesia Group LLC	Todd E. Hitt	211	Trade Vendor	Reduced and allowed per separate arrangement
10046	McGuireWoods LLP	Kiddar Group Holdings, Inc.	281,310	Trade Vendor	Reduced and allowed per separate arrangement
10062	Bagios Carpentry LLC	HBF - ESA, LLC	72,710	Trade Vendor	Reduced and allowed per separate arrangement
10080	J&J Custom Hardwood Floors	HBF - Kiddar Ridgeview LLC	56,692	Trade Vendor	Reduced and allowed per separate arrangement
10081	John Morgan Plumbing	Kiddar Capital LLC	9,150	Trade Vendor	Reduced and allowed per separate arrangement
10084	Foley & Lardner LLP	HBF - ESA Emerson LLC	381,249	Trade Vendor	Reduced and allowed per separate arrangement
10088	Blue House Gardens LLC	Kiddar Capital LLC	2,500	Trade Vendor	Reduced and allowed per separate arrangement
10089	Washington Team Tennis LLC	Kiddar Capital LLC	13,118	Trade Vendor	Reduced tc out of pocket costs
10093	Craft Media Digital LLC	Kiddar Capital LLC	190,000	Trade Vendor	Reduced and allowed per separate arrangement
10094	Davis Carter Scott Ltd	Todd E. Hitt	140,458	Trade Vendor	Reduced and allowed per separate arrangement
10095	The Washington Ballet	Kiddar Capital LLC	2,000	Trade Vendor	Reduced and allowed per separate arrangement
10097	DRF	Kiddar Capital LLC	27,385	Trade Vendor	Reduced to 20% and allowed
10099	Stephen Scholl Nauset Renovation Group	Todd E. Hitt	9,000	Trade Vendor	Allowed in full
10108	Closet Tamers Inc	Todd E. Hitt	21,777	Trade Vendor	Reduced by \$5,444 discount offered
10112	Falls Church Chamber of Commerce	Kiddar Capital LLC	3,202	Trade Vendor	Reduced to out of pocket costs
10118	Washington Nationals Stadium LLC	Kiddar Capital LLC	186,211	Trade Vendor	Reduced and allowed per separate arrangement
10121	The Inn at LW LLC	Kiddar Capital LLC	5,000	Trade Vendor	Reduced to 20% and allowed
10122	Jan Adams Concierges LLC	Kiddar Group Holdings, Inc.	791	Trade Vendor	Allowed in full
10123	WL Magazine Group LLC	Kiddar Capital LLC	120,000	Trade Vendor	Reduced and allowed per separate arrangement
10124	Fight For Children, Inc.	Kiddar Capital LLC	2,500	Trade Vendor	Reduced to out of pocket costs
10125	Noxville Heating & Air Conditioning	HBF - ESA Emerson LLC	39,158	Trade Vendor	Allowed in full

Exhibit 4.1

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Claim	Claimant	Kiddar Entity	Allowed Claim / Restitution	Class	Comments
0126	Spacialists LLC	HBF - ESA Emerson LLC	4,650	Trade Vendor	Allowed in full
0131	Treasurer of Arlington County	HBF - Kiddar Ridgeview LLC	946	Trade Vendor	Reduced and allowed per separate arrangement
0054	Eagle Bank	HBF - ESA Emerson LLC	407,985	Eagle Bank Deficit.	Unpaid portion of principal balance from sale of property
0018	Rucks, Robert	Kiddar Metz LLC	125,000	Investor Creditor	50% allowed victim claim; 50% allowed creditor claim
0019	Ferguson, Glenn	Kiddar Metz LLC	250,000	Investor Creditor	50% allowed victim claim; 50% allowed creditor claim
0069	Casey, Brian	Kiddar Metz LLC	50,000	Investor Creditor	50% allowed victim claim; 50% allowed creditor claim
0075	Hausler, Richard	Todd E. Hitt	250,000	Investor Creditor	Allowed in full
0075	Hausler, Richard	Kiddar Metz LLC	250,000	Investor Creditor	50% allowed victim claim; 50% allowed creditor claim
0083	Bullock, Matthew	Kiddar Group Holdings, Inc.	102,000	Investor Creditor	Allowed in full
			3,372,504		
			\$ 22,765,429		
Allowed Amounts by Class					
I.	Class 1 Creditors	Class	Amount	Per Final Accounting	Delta
	Investor Victims		19,392,925	19,404,930	(12,005)
II.	Class 2 Creditors	Class	Amount	Per Final Accounting	Delta
	Employees		94,169	94,169	-
	Trade Vendors		1,843,349	1,831,345	12,005 [1]
	Eagle Bank		407,985	407,985	-
	Investor Creditors		1,027,000	1,027,000	-
			3,372,504	3,360,499	12,005

[1] Represents trade vendor claimant paid from Pool 1 as an administrative claim.