

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MICHAEL J. QUILLING, Receiver §
for Advanced Financial Services, Inc., §

Plaintiff, §

vs. §

TRADE PARTNERS, INC., MACATAWA §
BANK CORPORATION, successor by §
merger to GRAND BANK, THOMAS J. §
SMITH and CHRISTINE M. ZMUDKA, §

Defendants. §

Civil Action No. 1:03CV-0236

REPORT AND RECOMMENDATION
REGARDING RECEIVER'S EIGHTH MOTION TO ALLOW A CLAIMS

On January 17, 2006 the Court considered the Receiver's Eighth Motion to Allow A Claims [Docket No. 1192]. No objections to the proposed allowed claims have been filed. Thus, the undersigned recommends that the claims set forth in Exhibit "1" to the Receiver's Motion [Docket No. 1192] and attached hereto, totaling \$5,742,318.34 should be allowed as unsecured claims against the Receivership Estate.

Respectfully submitted,

Date: January 24, 2006

/s/ Ellen S. Carmody
ELLEN S. CARMODY
United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).

Exhibit “1”

Claim ID	NetClaim	Investor	Entity
A-00375	\$ 638,100.00	Bert J. Elgersma	
A-00942	\$ 4,800.00	James E Krieter	
A-00961	\$ 8,380.88	Michael J. Dilworth	C/o Robert F Dilworth, POA
A-01812	\$ 135,000.00	Edwin W. Johnson	
A-02275	\$ 14,593.59	Robert H. Baker	
A-02276	\$ 31,872.86	Robert H. Baker	
A-02277	\$ 74,862.05	Robert H. & Linda M. Baker	
A-02278	\$ 39,788.10	Robert H. & Linda M. Baker	
A-02722	\$ 5,600.00	Manjula C. Shah	
A-02723	\$ 5,000.00	Manjula C. Shah	
A-02764	\$ 45,851.59	Robert M. Little	
A-03319	\$ 18,799.48	Jorge Bravo Sr.	
A-03921	\$ 19,419.00	Janet Tannenbaum	
A-03922	\$ 50,000.00	Janet Tannenbaum	
A-03923	\$ 71,830.90	Janet Tannenbaum	
A-04168	\$ 250,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-04169	\$ 32,964.57	Robert H. Harper	Alternative Investment Holdings LLC
A-04170	\$ 29,588.81	Robert H. Harper	Alternative Investment Holdings LLC
A-04290	\$ 11,984.00	Henry G. Wurster (Jelinski)	c/o Thomas R. Jelinski
A-04350	\$ 90,344.26	Baker Roofing Company - NC	C/o William Prentiss Baker III
A-04351	\$ 97,540.43	Bolin Creek Stewardship Ltd Partnership	C/o John & Jean Earnhardt, Partners
A-04359	\$ 29,803.22	Ronald & Julie Collins	
A-04361	\$ 38,901.63	Jean A. Earnhardt - IRA	
A-04377	\$ 76,111.41	Danny L Ottaway	
A-04378	\$ 76,111.41	Joan M Ottaway	
A-04403	\$ 17,289.97	Robert J Drury	Robert & Leslie Drury
A-04404	\$ 11,727.27	Robert J Drury	Robert & Leslie Drury
A-04405	\$ 2,710.03	Robert J Drury	Robert & Leslie Drury
A-04406	\$ 0.00	Robert J Drury	Robert & Leslie Drury
A-04407	\$ 0.00	Robert J Drury	Robert & Leslie Drury
A-04408	\$ 0.00	Robert J Drury	Robert & Leslie Drury
A-04409	\$ 673.47	Robert J Drury	Robert & Leslie Drury
A-04410	\$ 32,942.38	Robert J Drury	Robert & Leslie Drury
A-04435	\$ 45,091.53	Albert R. Bauch	
A-04436	\$ 6,410.27	Daniel E Baker	
A-04453	\$ 7,500.00	Carl M. Huntley	
A-04703	\$ 10,000.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04704	\$ 0.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04705	\$ 0.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04706	\$ 0.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04707	\$ 0.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04708	\$ 0.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04709	\$ 10,000.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04710	\$ 7,034.02	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04711	\$ 0.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04712	\$ 0.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04713	\$ 11,625.00	Timothy H. Gietzen Trustee	401K Profit Sharing Pension Plan
A-04714	\$ 20,000.00	Kathleen M. Gietzen	The Kathleen M. Gietzen Trust
A-04715	\$ 5,000.00	Melissa K. Gietzen	
A-04716	\$ 5,000.00	Matthew K. Gietzen	
A-04778	\$ 5,000.00	Melissa K. Gietzen	
A-05919	\$ 10,000.00	Jason K. Fetterolf	
A-05924	\$ 25,000.00	Estate of Richard F Alianelli	c/o Maryann Alianelli
A-06342	\$ 20,000.00	Jorge Bravo Sr.	
A-06569	\$ 100,000.00	Topmate LLC (Telenkov)	c/o Sergei Telenkov
A-06810	\$ 35,500.00	First Viatical Settlements Ltd.	c/o Simon Woodville Baker
A-06815	\$ 15,662.37	Kevin G. Flannery	
A-06824	\$ 10,000.00	John C. Burditt Trustee	John C. Burditt Revocable Trust
A-06825	\$ 11,000.00	John C. Burditt Trustee	John C. Burditt Revocable Trust

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Claim ID	NetClaim	Investor	Entity
A-06826	\$ 10,000.00	Johana L. Carter	
A-06828	\$ 5,883.62	Estate of James Albright	c/o Lila Glenn & Esther Albright
A-06829	\$ 10,755.86	Everett R. Brunke	c/o Patricia A Glass (Wilczak)
A-06835	\$ 39,681.03	Gunda Nienke	
A-06853	\$ 27,536.53	Wayne A. Klish	
A-06854	\$ 18,119.50	Billie E. Klish	
A-06856	\$ 12,635.00	Estate of Jane A. McDoulett	c/o Warren E. McDoulett
A-06867	\$ 21,800.00	John C. Burditt Trustee	John C. Burditt Revocable Trust
A-06870	\$ 34,314.89	Estate of James Albright	c/o Lila Glenn & Esther Albright
A-06884	\$ 115,764.82	Douglas E. Turner	
A-06885	\$ 77,454.93	Douglas E. Turner	
A-06897	\$ 5,000.00	Nan C. Johnson	
A-06898	\$ 8,991.02	Jane A. Reimig	
A-06899	\$ 20,000.00	Mary L. Davis	
A-06900	\$ 1,000.00	Thomas E Jones (Celia Jones)	
A-06901	\$ 1,000.00	Catherine C. Jones Welsh (Celia Jones)	
A-06902	\$ 1,000.00	David G Jones (Celia Jones)	
A-06903	\$ 1,000.00	Daniel C Jones (Celia Jones)	
A-06904	\$ 1,000.00	Jeffrey S Jones (Celia Jones)	
A-06905	\$ 9,928.80	Margaret A Sartain	
A-06906	\$ 6,000.00	Dale L. Bohlen	
A-06907	\$ 6,000.00	Pauline Bohlen	
A-06908	\$ 5,000.00	RAW Enterprises UBO Trust	Robert Williamson, Trustee
A-06909	\$ 22,000.10	Teri Goldberg-Abrams	
A-06910	\$ 27,901.19	Teri Goldberg-Abrams	
A-06911	\$ 31,887.50	Teri Goldberg-Abrams	
A-06912	\$ 31,887.50	Security Trust ABJ (Goldberg)	Teri Goldber, trustee
A-06913	\$ 10,000.00	Katherine Marie McVay	
A-06914	\$ 93,377.63	Estate of Joe Relihan	c/o Ruth A. Relihan
A-06915	\$ 10,000.00	Pauline Jenkins	
A-06916	\$ 10,000.00	Steve Garcia	
A-06917	\$ 11,000.00	The Roberts Trust	C/o Gordon & Joy Roberts, Trustees
A-06918	\$ 25,000.00	Linda Horn	
A-06919	\$ 34,542.31	Barbara Kay Taylor	
A-06920	\$ 10,000.00	June W. Shaar	
A-06922	\$ 53,983.58	R. J. Abrams Inc. Profit Sharing Plan & Trust	
A-06923	\$ 12,521.73	Robert J. Abrams	
A-06924	\$ 51,815.01	Robert J. Abrams	
A-06928	\$ 22,968.15	Estate of Peggy L. Statler	c/o Nancy G Hachat, Executrix
A-06929	\$ 21,229.00	Estate of Peggy L. Statler	c/o Nancy G Hachat, Executrix
A-06930	\$ 20,000.00	Estate of Peggy L. Statler	c/o Nancy G Hachat, Executrix
A-06932	\$ 10,000.00	Bruce Richard Dilworth	
A-06936	\$ 99,112.33	Jeff Barrett	Foresight Security Systems
A-06937	\$ 4,918.82	Linda A. Roberts	
A-06938	\$ 10,000.00	Pauline Jenkins	
A-06939	\$ 11,000.00	The Roberts Trust	C/o Gordon & Joy Roberts, Trustees
A-06940	\$ 882.44	Barbara Kay Taylor	
A-06941	\$ 50,000.00	Bruce Richard Dilworth	
A-06942	\$ 30,000.00	Bruce Richard Dilworth	
A-06943	\$ 10,000.00	Bruce Richard Dilworth	
A-06945	\$ 25,000.00	Janet Tannenbaum	
A-06946	\$ 38,509.28	The C Loree Crawford Living Trust	c/o Teddy Crawford
A-06947	\$ 16,018.95	The C Loree Crawford Living Trust	c/o Teddy Crawford
A-06948	\$ 5,000.00	Carl M. Huntley	
A-06949	\$ 7,100.00	Carl M. Huntley	
A-06950	\$ 5,000.00	Manjula C. Shah	
A-06951	\$ 29,119.12	Michael J. Dilworth	C/o Robert F Dilworth, POA
A-06952	\$ 25,000.00	Michael J. Dilworth	C/o Robert F Dilworth, POA
A-06953	\$ 12,500.00	Michael J. Dilworth	C/o Robert F Dilworth, POA

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Claim ID	NetClaim	Investor	Entity
A-06954	\$ 125,000.00	Michael J. Dilworth	C/o Robert F Dilworth, POA
A-06955	\$ 25,000.00	Estate of Richard F Alianelli	c/o Maryann Alianelli
A-06956	\$ 7,000.00	Estate of Richard F Alianelli	c/o Maryann Alianelli
A-06957	\$ 10,000.00	Estate of Richard F Alianelli	c/o Maryann Alianelli
A-06958	\$ 6,000.00	Estate of Richard F Alianelli	c/o Maryann Alianelli
A-06959	\$ 35,000.00	Estate of Richard F Alianelli	c/o Maryann Alianelli
A-06960	\$1,250,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-06961	\$ 63,189.28	Robert H. Harper	Alternative Investment Holdings LLC
A-06962	\$ 149,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-06963	\$ 13,485.29	Robert H. Harper	Alternative Investment Holdings LLC
A-06964	\$ 35,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-06965	\$ 38,764.71	Robert H. Harper	Alternative Investment Holdings LLC
A-06966	\$ 35,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-06967	\$ 35,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-06968	\$ 39,406.56	Robert H. Harper	Alternative Investment Holdings LLC
A-06969	\$ 35,616.88	Robert H. Harper	Alternative Investment Holdings LLC
A-06970	\$ 31,150.48	Robert H. Harper	Alternative Investment Holdings LLC
A-06971	\$ 35,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-06972	\$ 35,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-06973	\$ 35,000.00	Robert H. Harper	Alternative Investment Holdings LLC
A-06974	\$ 52,150.00	Robert H. Harper	Alternative Investment Holdings LLC
139 claims for		\$5,742,318.34	

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