

Exhibit “1”

TRADE PARTNERS INC. B CLAIMS

Claim ID	NetClaim	Claimant	Claim Type
B-00001	\$710.00	H. Robert Horstman	General Unsecured
B-00002	\$2,712.00	Publicaciones Dinero LTDA (Ramirez)	General Unsecured
B-00003	\$2,584.00	Publicaciones Dinero LTDA (Ramirez)	General Unsecured
B-00005	\$49.31	Plainfield Floral & Gift Shoppe	General Unsecured
B-00007	\$348.50	Shred-It	General Unsecured
B-00009	\$1,137.50	Alan Blankenship	General Unsecured
B-00011	\$103.25	Ferris Coffee and Nut Co	General Unsecured
B-00020	\$572.03	Coca-Cola Bottling Company	General Unsecured
B-00023	\$1,743.58	River City Business Equipment Inc	General Unsecured
B-00026	\$782.59	Garter Pool & Supply Center, Inc	General Unsecured
B-00027	\$26,356.13	Butzel Long, PC	General Unsecured
B-00029	\$1,176.32	Economy Office Plus	General Unsecured
B-00033	\$3,374.00	Wiesner Publishing, LLC	General Unsecured
B-00035	\$14,108.38	William J. Webb	General Unsecured
B-00042	\$64.24	Cover To Cover	General Unsecured
B-00043	\$261.36	Cover To Cover	General Unsecured
B-00047	\$1,128.00	Grand Rapids City Treasurer	General Unsecured
B-00062	\$5,440.00	Marilyn A. Felix	General Unsecured
B-00071	\$7,863.70	City of Grand Rapids Treasurer's Office	Secured Tax
B-00077	\$1,826.21	Seko Worldwide Inc	General Unsecured
B-00092	\$312,264.66	Ungaretti & Harris	General Unsecured
B-00095	\$200.00	Meandering Creek Association	General Unsecured
B-00102	\$3,033.74	FedEx Corp	General Unsecured
B-00106	\$186.00	Airborne Express	General Unsecured
B-00107	\$964.27	Airborne Express	General Unsecured
B-00109	\$280.00	CT Corporation	General Unsecured
B-00110	\$210.00	CT Corporation	General Unsecured
B-00111	\$210.00	CT Corporation	General Unsecured
B-00112	\$210.00	CT Corporation	General Unsecured
B-00115	\$32,384.63	Michigan Dept. of Treasury	General Unsecured
B-00128	\$2,438.26	Editorial El Globo S.A.	General Unsecured
B-00129	\$1,625.50	Editorial El Globo S.A.	General Unsecured

32 Claims Totaling \$426,348.16

Exhibit “2”

REAL ESTATE ENTITIES B CLAIMS

Claim ID	NetClaim	Claimant	Claim Type	Entity
B-00008	\$1,437.50	Turf Builders Inc	General Unsecured	Greenville
B-00010	\$162,018.38	Joe G. Tedder	Secured Tax	Davenport
B-00012	\$11,443.86	Metropolitan Govt of Nashville Davidson Co, TN	General Unsecured	Music Valley
B-00017	\$750.00	Conn Geneva & Robinson	General Unsecured	Trade Ark
B-00024	\$8,938.91	Progress Energy Florida	General Unsecured	Davenport
B-00025	\$1,550.23	Valiant Products Corp	General Unsecured	Davenport
B-00028	\$4,217.77	Rozell Survey Company	General Unsecured	Hall of Fame
B-00030	\$48,976.75	Montcalm Co Treasurers Office	Secured Tax	Greenville
B-00031	\$12,358.15	Metro Water Services	General Unsecured	Music Valley
B-00034	\$171.56	Whelchel Hardware Co., Inc.	General Unsecured	Hall of Fame
B-00037	\$71,651.39	City of Greenville	Secured Tax	Greenville
B-00041	\$1,125.00	Mid-Tenn Elevator Co. Inc.	General Unsecured	Music Valley
B-00045	\$554.32	Hill Manufacturing Company, Inc.	General Unsecured	Davenport
B-00046	\$626.99	Sunstate Fire Extinguisher Svc Inc	General Unsecured	Davenport
B-00050	\$476.90	Saddleback Estates Homeowners Assoc	Secured Assn Dues	Comm Trade Pool II
B-00051	\$7,321.63	Valentine Temporary Agency	General Unsecured	Davenport
B-00052	\$250.00	Stross Law Firm, P.A.	General Unsecured	Davenport
B-00057	\$500.00	Essex Insurance Company	General Unsecured	Davenport
B-00058	\$3,679.94	Winderweedle, Haines, Ward & Woodman PA	General Unsecured	Davenport
B-00060	\$3,526.00	Hydropoly Ponics Systems; Inc.	General Unsecured	Davenport
B-00066	\$1,856.04	Andersons Propane	General Unsecured	Atrium Inn
B-00096	\$258.12	Site Planning Development, Inc.	General Unsecured	Greenville
B-00099	\$406.66	Missouri Division of Employment Security	General Unsecured	Atrium Inn
B-00100	\$347.71	Missouri Division of Employment Security	General Unsecured	Hall of Fame
B-00101	\$540.00	Orange Peel Gazette of Polk County	General Unsecured	Davenport
B-00108	\$1,040.00	Its Here (SE Publishing Group)	General Unsecured	Davenport
B-00117	\$26,281.91	City of Branson	General Unsecured	Hall of Fame
B-00118	\$8,638.41	City of Branson	General Unsecured	Hall of Fame
B-00125	\$1,416.40	Cox Communications	General Unsecured	Hall of Fame
B-00126	\$73,845.82	Montcalm Co Treasurers Office	Secured Tax	Greenville
B-00130	\$7,675.09	The Payroll Company	General Unsecured	Hall of Fame
B-00131	\$1,640.29	US Foodservice, Inc.	General Unsecured	Davenport
B-00132	\$37,353.86	Safemark Systems, L.P.	General Unsecured	Davenport
B-00133	\$22,936.22	Harmony Hospitality, LLC	General Unsecured	Davenport
B-00134	\$20,633.54	Harmony Hospitality, LLC	General Unsecured	Music Valley

35 Claims Totaling \$546,445.35

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MICHAEL J. QUILLING,

Plaintiff,

v.

TRADE PARTNERS, INC., *et al.*,

Defendants.

Case No. 1:03-CV-236

Hon. Richard Alan Enslen

ORDER APPROVING REPORT AND RECOMMENDATION

The court has reviewed the Report and Recommendation filed by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

THEREFORE, IT IS ORDERED that the Report and Recommendation (Dkt. No. 682) of the Magistrate Judge, filed September 13, 2004, is approved and adopted as the opinion of the court.

IT IS FURTHER ORDERED that the Receiver's First Motion to Allow B Claims (Dkt. No. 590) is allowed for the reasons stated in the Report and Recommendation.

Dated in Kalamazoo, MI:
October 18, 2004

/s/Richard Alan Enslen
Richard Alan Enslen
United States District Judge