

that the court allow the investor claims identified in Exhibit 1 to the Receiver's Motion, totaling \$10,568,053.02. No objections have been filed.

Having reviewed the pleadings, file and record in this case, and the findings and conclusions of the magistrate judge, the court determines that the findings and conclusions are correct. The magistrate judge's findings are **accepted** as those of the court. Accordingly, the court **grants** Receiver's Motion to Allow "A" Claims against the Lancorp Financial Receivership Estate, and allows the investor claims identified in Exhibit 1 to the Receiver's Motion, totaling \$10,568,053.02. A copy of Exhibit 1 to Receiver's Motion to Allow "A" Claims against the Lancorp Financial Receivership Estate is attached hereto and incorporated by reference.

It is so ordered this 28th day of December, 2006.

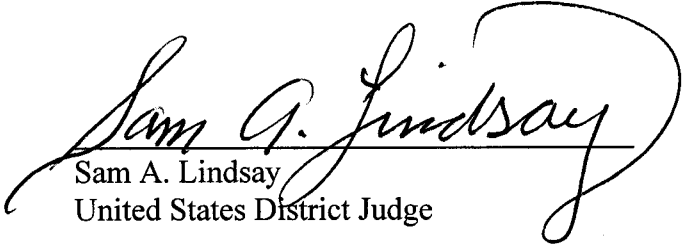

Sam A. Lindsay
United States District Judge

Exhibit "1"

Claim ID	NetClaim	Last Name	First Names	Entity	Invested With
MFA-00045	\$ 385,405.00	Blandi	John	White Horse Trust	Lancorp
MFA-00064	\$ 49,539.51	Herbst	Larry J.		Lancorp
MFA-00065	\$ 23,188.02	Swavely	Andrew		Lancorp
MFA-00081	\$ 23,175.27	Dermody	Donna Lee		Lancorp
MFA-00088	\$ 23,280.03	Steinke	Dean K.	Trust Co. of America	Lancorp
MFA-00089	\$ 46,540.06	Hoffman	Elisa D.		Lancorp
MFA-00090	\$ 23,044.47	Robres	Margarita		Lancorp
MFA-00103	\$ 100,000.00	Venrick	John R.		Lancorp
MFA-00104	\$ 58,726.07	Ellis	Richard		Lancorp
MFA-00110	\$ 100,000.00	Nemes	Thomas	Trust	Lancorp
MFA-00111	\$ 199,074.45	Baumer	Bert		Lancorp
MFA-00112	\$ 187,141.62	Wallace	Betty	Betty Wallace Profit Sharing Plan 002	Lancorp
MFA-00113	\$ 186,836.88	Wallace	Betty	Betty Wallace Trust of 1992	Lancorp
MFA-00114	\$ 171,856.00	Benyo	Frances Lynn		Lancorp
MFA-00115	\$ 24,764.76	Reed	Jonathan S.	The Jonathan and Katharine Reed Trust	Lancorp
MFA-00117	\$ 96,133.17	Prins	Norman D.	Norman & Charlene Prins Revocable	Lancorp
MFA-00118	\$ 90,000.00	Prins	Charlene J.		Lancorp
MFA-00122	\$ 25,000.00	Fischer	Melvin D.	Fischer Living Trust 02-23-2000	Lancorp
MFA-00129	\$ 25,000.00	Jordan	Harold R.	The Jordan Family Trust	Lancorp
MFA-00130	\$ 24,649.06	Brett	Dorothy B.	Dorothy B Brett Revocable Trust	Lancorp
MFA-00132	\$ 25,000.00	Johnson	Phillip R.		Lancorp
MFA-00136	\$ 22,797.70	Cui	Dan		Lancorp
MFA-00137	\$ 1,241.96	Cui	Dan		Lancorp
MFA-00138	\$ 7,000.00	Cui	Dan		Lancorp
MFA-00147	\$ 27,784.37	Griffin	Rosalind W.		Lancorp
MFA-00148	\$ 50,000.00	Mills	Donald L.		Lancorp
MFA-00149	\$ 48,488.50	Patel	Dilip G. Patel		Lancorp
MFA-00151	\$ 50,000.00	McMakin	Mary J.		Lancorp
MFA-00152	\$ 40,000.00	Knight, IRA	Sandra K.		Lancorp
MFA-00153	\$ 23,090.16	Hatfield	William K.		Lancorp
MFA-00156	\$ 38,534.00	Allen	Barbara Murrell		Lancorp
MFA-00157	\$ 38,877.00	Allen	Barbara Murrell		Lancorp
MFA-00158	\$ 25,000.00	Johnson Trust	Helen Shea		Lancorp
MFA-00159	\$ 25,000.00	Summerlin	Cheryl F.		Lancorp
MFA-00160	\$ 399,781.43	Tolman	Julie A.	The Tolman Family Trust	Lancorp
MFA-00161	\$ 58,697.11	Franko	Lloyd J.		Lancorp
MFA-00162	\$ 189,619.57	Dina	Louis		Lancorp
MFA-00164	\$ 25,000.00	Louderdale	Charles		Lancorp
MFA-00166	\$ 50,000.00	Logar	Ronald J	Law Offices of Ronald J. Logar	Lancorp
MFA-00167	\$ 30,000.00	Logar	Ronald J	Law Offices of Ronald J. Logar	Lancorp
MFA-00168	\$ 10,000.00	Logar	Ronald J	Law Offices of Ronald J. Logar	Lancorp
MFA-00169	\$ 10,000.00	Logar	Ronald J	Law Offices of Ronald J. Logar	Lancorp
MFA-00171	\$ 71,539.75	Robertson	Thomas E.		Lancorp
MFA-00172	\$ 47,703.17	Robertson	Marc E.		Lancorp
MFA-00174	\$ 25,000.00	Robinson	Durwood G.		Lancorp
MFA-00175	\$ 160,000.00	Biles	Jay C.		Lancorp
MFA-00177	\$ 24,423.45	Merkel	Robert		Lancorp
MFA-00178	\$ 22,693.17	Merkel	Robert		Lancorp
MFA-00179	\$ 23,846.58	Van Baelen	Armand D. (Dave)		Lancorp
MFA-00180	\$ 95,386.34	Samuels	Allen	International Trading Agency, Inc.	Lancorp
MFA-00182	\$ 23,174.96	Benkert	Michael J.	Shore 2 Shore Enterprises, Inc.	Lancorp
MFA-00183	\$ 253,456.31	Pals	Claire H.	Claire H. Pals Revocable Living Trust	Lancorp
MFA-00184	\$ 396,561.86	Van Sickle	Dorothy J.	Dorothy J. Van Sickle, Survivor Trust	Lancorp
MFA-00185	\$ 311,251.53	Pals	Harold E.	Harold E. Pals Revocable Living Trust	Lancorp
MFA-00186	\$ 481,614.35	Pals	Harold E.	Harold E. Pals Revocable Living Trust	Lancorp

Claim ID	NetClaim	Last Name	First Names	Entity	Invested With
MFA-00189	\$ 35,000.00	Kleja	John L.	John L. & Carolyn A. Kleja Trust	Lancorp
MFA-00190	\$ 10,000.00	Kleja	John L.	John L. & Carolyn A. Kleja Trust	Lancorp
MFA-00191	\$ 5,000.00	Kleja	John L.	John L. & Carolyn A. Kleja Trust	Lancorp
MFA-00192	\$ 3,108.19	Kleja	John L.	John L. & Carolyn A. Kleja Trust	Lancorp
MFA-00193	\$ 24,377.39	Shaw	Mark C.		Lancorp
MFA-00194	\$ 24,413.82	Shaw	Mark C.		Lancorp
MFA-00195	\$ 349,000.00	Hoegler	Stephen J.		Lancorp
MFA-00199	\$ 60,000.00	Pracht	Jeffrey L.		Lancorp
MFA-00210	\$ 26,488.71	Gibson	Lonnie L.		Lancorp
MFA-00211	\$ 29,915.29	Gibson	Lonnie L.		Lancorp
MFA-00212	\$ 100,000.00	Bennett	Marion		Lancorp
MFA-00213	\$ 23,846.58	Blocksom, Jr.	Robert Z.		Lancorp
MFA-00214	\$ 10,000.00	Blocksom, Jr.	Robert Z.		Lancorp
MFA-00215	\$ 23,846.58	Cattan	Sammy B.		Lancorp
MFA-00216	\$ 33,650.87	Miracle	Larry M.		Lancorp
MFA-00217	\$ 100,000.00	Emmertz, Jr.	Lawrence F.		Lancorp
MFA-00218	\$ 30,000.00	Howard	Frank P.		Lancorp
MFA-00219	\$ 25,000.00	Hanson	William F.		Lancorp
MFA-00221	\$ 199,084.45	Baumgartner	Max F.		Lancorp
MFA-00222	\$ 78,145.41	Couture	Joseph P.		Lancorp
MFA-00223	\$ 193,202.10	Charters	Christopher		Lancorp
MFA-00224	\$ 130,591.33	Charters	Christopher		Lancorp
MFA-00225	\$ 34,732.77	Charters	Henrietta L.		Lancorp
MFA-00226	\$ 48,666.65	Tobin	Michael J.		Lancorp
MFA-00227	\$ 25,000.00	Tobin	Michael J.		Lancorp
MFA-00228	\$ 24,171.00	Klink	David C.		Lancorp
MFA-00229	\$ 194,990.00	Klink	David C.		Lancorp
MFA-00231	\$ 25,000.00	Rahner	Mark R		Lancorp
MFA-00232	\$ 425,000.00	Rahner	Mark R	Mark R Rahner OD PC Profit Share	Lancorp
MFA-00233	\$ 40,000.00	Rahner	Leslie L		Lancorp
MFA-00234	\$ 25,000.00	Thomas	Jerry J	Jerry J Thomas & Nancy M Thomas 1998	Lancorp
MFA-00235	\$ 75,000.00	Dotterer	Harold A		Lancorp
MFA-00236	\$ 47,239.29	Gaydos	Irene T		Lancorp
MFA-00237	\$ 35,000.00	Rose	Thurman H	First Trust Company of Onaga f/b/o	Lancorp
MFA-00238	\$ 37,786.00	Dirks	Randall K		Lancorp
MFA-00239	\$ 23,846.58	Thiers	Virginia E		Lancorp
MFA-00240	\$ 60,000.00	Adlerbert	Axina		Lancorp
MFA-00241	\$ 40,000.00	Adlerbert	Axina		Lancorp
MFA-00242	\$ 149,990.00	Bramson	Robert T	Trust Compnay o fAmerica f/b/o Robert	Lancorp
MFA-00243	\$ 25,000.00	Perry	Alvin R		Lancorp
MFA-00245	\$ 33,385.22	Sumerton	William E.J.		Lancorp
MFA-00246	\$ 50,000.00	Weckerly	Donald E		Lancorp
MFA-00247	\$ 162,156.78	Staudt	Richard S	Staudt Holdings, LLC	Lancorp
MFA-00248	\$ 50,000.00	Staudt	Jane M	Staudt Six Trust	Lancorp
MFA-00249	\$ 118,802.27	Weiss	Peter		Lancorp
MFA-00251	\$ 100,000.00	Scalise	George M	The Scalise Family Trust U/A DTD	Lancorp
MFA-00252	\$ 200,000.00	Stoddard	Lovell W		Lancorp
MFA-00253	\$ 23,413.05	Walls	Scott		Lancorp
MFA-00254	\$ 20,000.00	Walls	Scott		Lancorp
MFA-00255	\$ 10,000.00	Walls	Scott		Lancorp
MFA-00258	\$ 23,846.58	Godbehere	Jeannette Y		Lancorp
MFA-00260	\$ 23,270.03	Torchia	Frank J.	The Frank J. Torchia and Diane C. Torchia Charitable Remainder Trust	Lancorp
MFA-00263	\$ 200,000.00	Cui	Dan		Lancorp
MFA-00264	\$ 59,722.34	Hendrickson	Don R.		Lancorp

Claim ID	NetClaim	Last Name	First Names	Entity	Invested With
MFA-00265	\$ 284,990.00	Broderson	Robert		Lancorp
MFA-00266	\$ 24,178.64	Richards	Velma Elaine		Lancorp
MFA-00268	\$ 100,000.00	Charters	Christopher		Lancorp
MFA-00269	\$ 3,400.00	Charters	Henrietta L.		Lancorp
MFA-00270	\$ 49,540.00	Langsam	Marvin		Lancorp
MFA-00271	\$ 155,000.00	Holmes	Richard E		Lancorp
MFA-00272	\$ 100,000.00	Feuerhelm	Betty Hoy		Lancorp
MFA-00273	\$ 434,822.50	Van Gelder	Gerben D.		Lancorp
MFA-00274	\$ 23,846.58	Goodman	Mark R.	Basherit Enterprises	Lancorp
MFA-00275	\$ 50,000.00	Lagasse	Leo D.	Profit Sharing Plan	Lancorp
MFA-00276	\$ 23,218.55	Spears	Robert S.		Lancorp
MFA-00278	\$ 25,000.00	Ferrara	Thomas		Lancorp
MFA-00279	\$ 5,000.00	Scott	Louise		Lancorp
MFA-00280	\$ 50,000.00	Weiss	Peter		Lancorp
MFA-00281	\$ 24,861.64	Scott	Louise		Lancorp
MFA-00282	\$ 9,460.87	Scott	Louise		Lancorp
MFA-00283	\$ 10,000.00	Scott	Louise		Lancorp
MFA-00284	\$ 5,000.00	Scott	Catherine A.		Lancorp
MFA-00285	\$ 71,492.70	Scott	Catherine A.		Lancorp
MFA-00291	\$ 171,634.62	Dermody	Donna Lee	Trust Company of America f/b/o Donna Lee Dermody	Lancorp
MFA-00294	\$ 25,000.00	Strube	Wayne	Strube 1991 Trust Dtd 10-14-91	Lancorp
130 claims for	\$ 10,568,053.02				