Exhibit 1

Claims To Be Disallowed

	Claim#	Name	NetClaim	Disallow
1	SIA-00567	Robert L. Koppel	$ 10,000.00	$0
2	SIA-00806	Robert L. Koppel	$ 10,000.00	$0
3	SIA-00807	Robert L. Koppel	$ 10,000.00	$0
4	SIA-00808	Robert L. Koppel	$ 30,000.00	$0
		4 claims for	**$ 60,000.00**	