

Rose City Receivership Fund
Second Distribution 2026
Rising Tide Calculation

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
12	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
13	80,000.00	-	80,000.00	100.00%	0.00%	37,797.92	-	37,797.92	33,321.00	4,476.93
31	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
33	100,000.00	-	100,000.00	100.00%	0.00%	47,247.40	-	47,247.40	41,651.24	5,596.16
39	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
45	100,000.00	-	100,000.00	100.00%	0.00%	47,247.40	-	47,247.40	41,651.24	5,596.16
47	750,000.00	-	750,000.00	100.00%	0.00%	354,355.51	-	354,355.51	312,384.34	41,971.17
51	75,000.00	-	75,000.00	100.00%	0.00%	35,435.55	-	35,435.55	31,238.43	4,197.12
74	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
93	680,000.00	-	680,000.00	100.00%	0.00%	321,282.33	-	321,282.33	283,228.46	38,053.86
105	378,999.00	-	378,999.00	100.00%	0.00%	179,067.18	-	179,067.18	157,857.80	21,209.38
108	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
128	46,000.00	-	46,000.00	100.00%	0.00%	21,733.80	-	21,733.80	19,159.57	2,574.23
132	45,000.00	-	45,000.00	100.00%	0.00%	21,261.33	-	21,261.33	18,743.06	2,518.27
147	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
196	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
198	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
215	100,000.00	-	100,000.00	100.00%	0.00%	47,247.40	-	47,247.40	41,651.24	5,596.16
286	25,000.00	-	25,000.00	100.00%	0.00%	11,811.85	-	11,811.85	10,412.81	1,399.04
305	25,000.00	-	25,000.00	100.00%	0.00%	11,811.85	-	11,811.85	10,412.81	1,399.04
325	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
338	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
366	200,000.00	-	200,000.00	100.00%	0.00%	94,494.80	-	94,494.80	83,302.49	11,192.31
371	100,000.00	-	100,000.00	100.00%	0.00%	47,247.40	-	47,247.40	41,651.24	5,596.16
372	75,000.00	-	75,000.00	100.00%	0.00%	35,435.55	-	35,435.55	31,238.43	4,197.12
379	50,000.00	-	50,000.00	100.00%	0.00%	23,623.70	-	23,623.70	20,825.62	2,798.08
384	30,000.00	-	30,000.00	100.00%	0.00%	14,174.22	-	14,174.22	12,495.37	1,678.85
386	25,000.00	-	25,000.00	100.00%	0.00%	11,811.85	-	11,811.85	10,412.81	1,399.04
404	4,828,285.00	-	4,828,285.00	100.00%	0.00%	2,281,239.21	-	2,281,239.21	2,011,040.81	270,198.39
389	250,000.00	(1,500.00)	248,500.00	99.40%	0.60%	118,118.50	(1,500.00)	116,618.50	102,628.11	13,990.39
250	50,000.00	(624.81)	49,375.19	98.75%	1.25%	23,623.70	(624.81)	22,998.89	20,200.81	2,798.08
46	50,000.00	(625.00)	49,375.00	98.75%	1.25%	23,623.70	(625.00)	22,998.70	20,200.62	2,798.08
107	25,000.00	(312.50)	24,687.50	98.75%	1.25%	11,811.85	(312.50)	11,499.35	10,100.31	1,399.04
177	25,000.00	(312.50)	24,687.50	98.75%	1.25%	11,811.85	(312.50)	11,499.35	10,100.31	1,399.04
211	50,000.00	(625.00)	49,375.00	98.75%	1.25%	23,623.70	(625.00)	22,998.70	20,200.62	2,798.08

Rose City Receivership Fund
Second Distribution 2026
Rising Tide Calculation

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
245	50,000.00	(625.00)	49,375.00	98.75%	1.25%	23,623.70	(625.00)	22,998.70	20,200.62	2,798.08
252	25,000.00	(312.50)	24,687.50	98.75%	1.25%	11,811.85	(312.50)	11,499.35	10,100.31	1,399.04
1	100,000.00	(1,562.50)	98,437.50	98.44%	1.56%	47,247.40	(1,562.50)	45,684.90	40,088.74	5,596.16
178	479,463.54	(8,375.00)	471,088.54	98.25%	1.75%	226,534.06	(8,375.00)	218,159.06	191,327.53	26,831.53
335	568,314.00	(9,928.49)	558,385.51	98.25%	1.75%	268,513.60	(9,928.49)	258,585.11	226,781.37	31,803.73
138	350,000.00	(7,875.00)	342,125.00	97.75%	2.25%	165,365.91	(7,875.00)	157,490.91	137,904.36	19,586.55
27	25,030.00	(625.75)	24,404.25	97.50%	2.50%	11,826.02	(625.75)	11,200.27	9,799.56	1,400.72
49	50,000.00	(1,250.00)	48,750.00	97.50%	2.50%	23,623.70	(1,250.00)	22,373.70	19,575.62	2,798.08
110	50,000.00	(1,250.00)	48,750.00	97.50%	2.50%	23,623.70	(1,250.00)	22,373.70	19,575.62	2,798.08
136	675,000.00	(16,875.00)	658,125.00	97.50%	2.50%	318,919.96	(16,875.00)	302,044.96	264,270.90	37,774.05
152	63,000.00	(1,575.00)	61,425.00	97.50%	2.50%	29,765.86	(1,575.00)	28,190.86	24,665.28	3,525.58
208	50,000.00	(1,250.00)	48,750.00	97.50%	2.50%	23,623.70	(1,250.00)	22,373.70	19,575.62	2,798.08
223	50,000.00	(1,250.00)	48,750.00	97.50%	2.50%	23,623.70	(1,250.00)	22,373.70	19,575.62	2,798.08
226	100,000.00	(2,500.00)	97,500.00	97.50%	2.50%	47,247.40	(2,500.00)	44,747.40	39,151.24	5,596.16
227	1,000,000.00	(25,000.00)	975,000.00	97.50%	2.50%	472,474.02	(25,000.00)	447,474.02	391,512.45	55,961.56
238	1,050,000.00	(26,250.00)	1,023,750.00	97.50%	2.50%	496,097.72	(26,250.00)	469,847.72	411,088.07	58,759.64
267	75,000.00	(1,875.00)	73,125.00	97.50%	2.50%	35,435.55	(1,875.00)	33,560.55	29,363.43	4,197.12
280	200,000.00	(5,000.00)	195,000.00	97.50%	2.50%	94,494.80	(5,000.00)	89,494.80	78,302.49	11,192.31
331	50,000.00	(1,250.00)	48,750.00	97.50%	2.50%	23,623.70	(1,250.00)	22,373.70	19,575.62	2,798.08
354	50,000.00	(1,250.00)	48,750.00	97.50%	2.50%	23,623.70	(1,250.00)	22,373.70	19,575.62	2,798.08
362	100,000.00	(2,500.00)	97,500.00	97.50%	2.50%	47,247.40	(2,500.00)	44,747.40	39,151.24	5,596.16
392	15,000.00	(375.00)	14,625.00	97.50%	2.50%	7,087.11	(375.00)	6,712.11	5,872.69	839.42
399	50,000.00	(1,250.00)	48,750.00	97.50%	2.50%	23,623.70	(1,250.00)	22,373.70	19,575.62	2,798.08
410	50,000.00	(1,250.00)	48,750.00	97.50%	2.50%	23,623.70	(1,250.00)	22,373.70	19,575.62	2,798.08
35	86,500.00	(2,595.00)	83,905.00	97.00%	3.00%	40,869.00	(2,595.00)	38,274.00	33,433.33	4,840.68
58	25,000.00	(750.00)	24,250.00	97.00%	3.00%	11,811.85	(750.00)	11,061.85	9,662.81	1,399.04
276	100,000.00	(3,125.00)	96,875.00	96.88%	3.13%	47,247.40	(3,125.00)	44,122.40	38,526.24	5,596.16
189	1,525,000.00	(48,750.00)	1,476,250.00	96.80%	3.20%	720,522.88	(48,750.00)	671,772.88	586,431.48	85,341.38
32	139,500.00	(4,500.00)	135,000.00	96.77%	3.23%	65,910.13	(4,500.00)	61,410.13	53,603.49	7,806.64
319	72,000.00	(2,550.00)	69,450.00	96.46%	3.54%	34,018.13	(2,550.00)	31,468.13	27,438.90	4,029.23
358	60,000.00	(2,125.00)	57,875.00	96.46%	3.54%	28,348.44	(2,125.00)	26,223.44	22,865.75	3,357.69
266	75,000.00	(2,811.00)	72,189.00	96.25%	3.75%	35,435.55	(2,811.00)	32,624.55	28,427.43	4,197.12
7	25,000.00	(937.50)	24,062.50	96.25%	3.75%	11,811.85	(937.50)	10,874.35	9,475.31	1,399.04
25	50,000.00	(1,875.00)	48,125.00	96.25%	3.75%	23,623.70	(1,875.00)	21,748.70	18,950.62	2,798.08
65	1,000,000.00	(37,500.00)	962,500.00	96.25%	3.75%	472,474.02	(37,500.00)	434,974.02	379,012.45	55,961.56

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Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
66	50,000.00	(1,875.00)	48,125.00	96.25%	3.75%	23,623.70	(1,875.00)	21,748.70	18,950.62	2,798.08
98	100,000.00	(3,750.00)	96,250.00	96.25%	3.75%	47,247.40	(3,750.00)	43,497.40	37,901.24	5,596.16
125	50,000.00	(1,875.00)	48,125.00	96.25%	3.75%	23,623.70	(1,875.00)	21,748.70	18,950.62	2,798.08
160	50,000.00	(1,875.00)	48,125.00	96.25%	3.75%	23,623.70	(1,875.00)	21,748.70	18,950.62	2,798.08
184	50,000.00	(1,875.00)	48,125.00	96.25%	3.75%	23,623.70	(1,875.00)	21,748.70	18,950.62	2,798.08
225	25,000.00	(937.50)	24,062.50	96.25%	3.75%	11,811.85	(937.50)	10,874.35	9,475.31	1,399.04
283	100,000.00	(3,750.00)	96,250.00	96.25%	3.75%	47,247.40	(3,750.00)	43,497.40	37,901.24	5,596.16
306	250,000.00	(9,375.00)	240,625.00	96.25%	3.75%	118,118.50	(9,375.00)	108,743.50	94,753.11	13,990.39
316	55,000.00	(2,062.50)	52,937.50	96.25%	3.75%	25,986.07	(2,062.50)	23,923.57	20,845.68	3,077.89
402	50,000.00	(1,875.00)	48,125.00	96.25%	3.75%	23,623.70	(1,875.00)	21,748.70	18,950.62	2,798.08
411	25,000.00	(937.50)	24,062.50	96.25%	3.75%	11,811.85	(937.50)	10,874.35	9,475.31	1,399.04
284	375,000.00	(15,625.00)	359,375.00	95.83%	4.17%	177,177.76	(15,625.00)	161,552.76	140,567.17	20,985.59
381	100,000.00	(4,375.00)	95,625.00	95.63%	4.38%	47,247.40	(4,375.00)	42,872.40	37,276.24	5,596.16
343	147,500.00	(6,500.00)	141,000.00	95.59%	4.41%	69,689.92	(6,500.00)	63,189.92	54,935.59	8,254.33
59	50,000.00	(2,250.00)	47,750.00	95.50%	4.50%	23,623.70	(2,250.00)	21,373.70	18,575.62	2,798.08
141	25,000.00	(1,125.00)	23,875.00	95.50%	4.50%	11,811.85	(1,125.00)	10,686.85	9,287.81	1,399.04
281	55,000.00	(2,500.00)	52,500.00	95.45%	4.55%	25,986.07	(2,500.00)	23,486.07	20,408.18	3,077.89
149	75,000.00	(3,437.50)	71,562.50	95.42%	4.58%	35,435.55	(3,437.50)	31,998.05	27,800.93	4,197.12
234	95,000.00	(4,500.00)	90,500.00	95.26%	4.74%	44,885.03	(4,500.00)	40,385.03	35,068.68	5,316.35
279	115,848.00	(5,605.00)	110,243.00	95.16%	4.84%	54,735.17	(5,605.00)	49,130.17	42,647.13	6,483.04
69	38,000.00	(1,887.50)	36,112.50	95.03%	4.97%	17,954.01	(1,887.50)	16,066.51	13,939.97	2,126.54
54	200,000.00	(10,000.00)	190,000.00	95.00%	5.00%	94,494.80	(10,000.00)	84,494.80	73,302.49	11,192.31
55	50,000.00	(2,500.00)	47,500.00	95.00%	5.00%	23,623.70	(2,500.00)	21,123.70	18,325.62	2,798.08
64	25,000.00	(1,250.00)	23,750.00	95.00%	5.00%	11,811.85	(1,250.00)	10,561.85	9,162.81	1,399.04
114	25,000.00	(1,250.00)	23,750.00	95.00%	5.00%	11,811.85	(1,250.00)	10,561.85	9,162.81	1,399.04
115	25,000.00	(1,250.00)	23,750.00	95.00%	5.00%	11,811.85	(1,250.00)	10,561.85	9,162.81	1,399.04
129	50,000.00	(2,500.00)	47,500.00	95.00%	5.00%	23,623.70	(2,500.00)	21,123.70	18,325.62	2,798.08
134	25,000.00	(1,250.00)	23,750.00	95.00%	5.00%	11,811.85	(1,250.00)	10,561.85	9,162.81	1,399.04
145	25,000.00	(1,250.00)	23,750.00	95.00%	5.00%	11,811.85	(1,250.00)	10,561.85	9,162.81	1,399.04
154	200,000.00	(10,000.00)	190,000.00	95.00%	5.00%	94,494.80	(10,000.00)	84,494.80	73,302.49	11,192.31
193	50,000.00	(2,500.00)	47,500.00	95.00%	5.00%	23,623.70	(2,500.00)	21,123.70	18,325.62	2,798.08
235	50,000.00	(2,500.00)	47,500.00	95.00%	5.00%	23,623.70	(2,500.00)	21,123.70	18,325.62	2,798.08
304	30,000.00	(1,500.00)	28,500.00	95.00%	5.00%	14,174.22	(1,500.00)	12,674.22	10,995.37	1,678.85
315	200,000.00	(10,000.00)	190,000.00	95.00%	5.00%	94,494.80	(10,000.00)	84,494.80	73,302.49	11,192.31
328	100,000.00	(5,000.00)	95,000.00	95.00%	5.00%	47,247.40	(5,000.00)	42,247.40	36,651.24	5,596.16

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Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
351	25,000.00	(1,250.00)	23,750.00	95.00%	5.00%	11,811.85	(1,250.00)	10,561.85	9,162.81	1,399.04
369	50,000.00	(2,500.00)	47,500.00	95.00%	5.00%	23,623.70	(2,500.00)	21,123.70	18,325.62	2,798.08
387	50,000.00	(2,500.00)	47,500.00	95.00%	5.00%	23,623.70	(2,500.00)	21,123.70	18,325.62	2,798.08
400	100,000.00	(5,000.00)	95,000.00	95.00%	5.00%	47,247.40	(5,000.00)	42,247.40	36,651.24	5,596.16
344	140,000.00	(7,625.00)	132,375.00	94.55%	5.45%	66,146.36	(7,625.00)	58,521.36	50,686.74	7,834.62
30	100,000.00	(5,500.00)	94,500.00	94.50%	5.50%	47,247.40	(5,500.00)	41,747.40	36,151.24	5,596.16
168	350,000.00	(20,000.00)	330,000.00	94.29%	5.71%	165,365.91	(20,000.00)	145,365.91	125,779.36	19,586.55
146	60,000.00	(3,525.00)	56,475.00	94.13%	5.88%	28,348.44	(3,525.00)	24,823.44	21,465.75	3,357.69
36	25,000.00	(1,500.00)	23,500.00	94.00%	6.00%	11,811.85	(1,500.00)	10,311.85	8,912.81	1,399.04
137	150,000.00	(9,000.00)	141,000.00	94.00%	6.00%	70,871.10	(9,000.00)	61,871.10	53,476.87	8,394.24
365	565,000.00	(34,500.00)	530,500.00	93.89%	6.11%	266,947.82	(34,500.00)	232,447.82	200,829.53	31,618.29
50	50,000.00	(3,062.50)	46,937.50	93.88%	6.13%	23,623.70	(3,062.50)	20,561.20	17,763.12	2,798.08
37	24,000.00	(1,500.00)	22,500.00	93.75%	6.25%	11,339.38	(1,500.00)	9,839.38	8,496.30	1,343.08
111	200,000.00	(12,500.00)	187,500.00	93.75%	6.25%	94,494.80	(12,500.00)	81,994.80	70,802.49	11,192.31
113	500,000.00	(31,250.00)	468,750.00	93.75%	6.25%	236,237.01	(31,250.00)	204,987.01	177,006.22	27,980.78
180	75,000.00	(4,687.50)	70,312.50	93.75%	6.25%	35,435.55	(4,687.50)	30,748.05	26,550.93	4,197.12
236	150,000.00	(9,375.00)	140,625.00	93.75%	6.25%	70,871.10	(9,375.00)	61,496.10	53,101.87	8,394.24
248	100,000.00	(6,250.00)	93,750.00	93.75%	6.25%	47,247.40	(6,250.00)	40,997.40	35,401.24	5,596.16
254	50,000.00	(3,125.00)	46,875.00	93.75%	6.25%	23,623.70	(3,125.00)	20,498.70	17,700.62	2,798.08
272	50,000.00	(3,125.00)	46,875.00	93.75%	6.25%	23,623.70	(3,125.00)	20,498.70	17,700.62	2,798.08
355	100,000.00	(6,250.00)	93,750.00	93.75%	6.25%	47,247.40	(6,250.00)	40,997.40	35,401.24	5,596.16
367	100,000.00	(6,250.00)	93,750.00	93.75%	6.25%	47,247.40	(6,250.00)	40,997.40	35,401.24	5,596.16
383	50,000.00	(3,125.00)	46,875.00	93.75%	6.25%	23,623.70	(3,125.00)	20,498.70	17,700.62	2,798.08
403	50,000.00	(3,125.00)	46,875.00	93.75%	6.25%	23,623.70	(3,125.00)	20,498.70	17,700.62	2,798.08
135	2,575,000.00	(170,000.00)	2,405,000.00	93.40%	6.60%	1,216,620.59	(170,000.00)	1,046,620.59	902,519.55	144,101.03
11	50,000.00	(3,437.50)	46,562.50	93.13%	6.88%	23,623.70	(3,437.50)	20,186.20	17,388.12	2,798.08
320	50,000.00	(3,437.50)	46,562.50	93.13%	6.88%	23,623.70	(3,437.50)	20,186.20	17,388.12	2,798.08
329	100,000.00	(6,875.00)	93,125.00	93.13%	6.88%	47,247.40	(6,875.00)	40,372.40	34,776.24	5,596.16
296	210,000.00	(14,625.00)	195,375.00	93.04%	6.96%	99,219.54	(14,625.00)	84,594.54	72,842.61	11,751.93
77	75,000.00	(5,243.75)	69,756.25	93.01%	6.99%	35,435.55	(5,243.75)	30,191.80	25,994.68	4,197.12
2	300,000.00	(21,250.00)	278,750.00	92.92%	7.08%	141,742.21	(21,250.00)	120,492.21	103,703.73	16,788.47
19	1,668,683.99	(118,683.99)	1,550,000.00	92.89%	7.11%	788,409.83	(118,683.99)	669,725.84	576,343.66	93,382.16
376	700,312.50	(51,257.82)	649,054.68	92.68%	7.32%	330,879.46	(51,257.82)	279,621.64	240,431.05	39,190.58
257	40,000.00	(2,937.50)	37,062.50	92.66%	7.34%	18,898.96	(2,937.50)	15,961.46	13,723.00	2,238.46
23	100,000.00	(7,500.00)	92,500.00	92.50%	7.50%	47,247.40	(7,500.00)	39,747.40	34,151.24	5,596.16

Rose City Receivership Fund
Second Distribution 2026
Rising Tide Calculation

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
29	50,000.00	(3,750.00)	46,250.00	92.50%	7.50%	23,623.70	(3,750.00)	19,873.70	17,075.62	2,798.08
57	120,000.00	(9,000.00)	111,000.00	92.50%	7.50%	56,696.88	(9,000.00)	47,696.88	40,981.49	6,715.39
71	50,000.00	(3,750.00)	46,250.00	92.50%	7.50%	23,623.70	(3,750.00)	19,873.70	17,075.62	2,798.08
80	200,000.00	(15,000.00)	185,000.00	92.50%	7.50%	94,494.80	(15,000.00)	79,494.80	68,302.49	11,192.31
159	250,000.00	(18,750.00)	231,250.00	92.50%	7.50%	118,118.50	(18,750.00)	99,368.50	85,378.11	13,990.39
172	50,000.00	(3,750.00)	46,250.00	92.50%	7.50%	23,623.70	(3,750.00)	19,873.70	17,075.62	2,798.08
185	100,000.00	(7,500.00)	92,500.00	92.50%	7.50%	47,247.40	(7,500.00)	39,747.40	34,151.24	5,596.16
217	50,000.00	(3,750.00)	46,250.00	92.50%	7.50%	23,623.70	(3,750.00)	19,873.70	17,075.62	2,798.08
239	50,000.00	(3,750.00)	46,250.00	92.50%	7.50%	23,623.70	(3,750.00)	19,873.70	17,075.62	2,798.08
240	30,000.00	(2,250.00)	27,750.00	92.50%	7.50%	14,174.22	(2,250.00)	11,924.22	10,245.37	1,678.85
293	100,000.00	(7,500.00)	92,500.00	92.50%	7.50%	47,247.40	(7,500.00)	39,747.40	34,151.24	5,596.16
326	500,000.00	(37,500.00)	462,500.00	92.50%	7.50%	236,237.01	(37,500.00)	198,737.01	170,756.22	27,980.78
352	100,000.00	(7,500.00)	92,500.00	92.50%	7.50%	47,247.40	(7,500.00)	39,747.40	34,151.24	5,596.16
194	449,718.71	(34,207.76)	415,510.95	92.39%	7.61%	212,480.41	(34,207.76)	178,272.65	153,105.68	25,166.96
348	275,000.00	(21,187.50)	253,812.50	92.30%	7.70%	129,930.35	(21,187.50)	108,742.85	93,353.42	15,389.43
176	86,000.00	(6,687.50)	79,312.50	92.22%	7.78%	40,632.77	(6,687.50)	33,945.27	29,132.57	4,812.69
202	250,000.00	(19,500.00)	230,500.00	92.20%	7.80%	118,118.50	(19,500.00)	98,618.50	84,628.11	13,990.39
3	400,000.00	(31,500.00)	368,500.00	92.13%	7.88%	188,989.61	(31,500.00)	157,489.61	135,104.98	22,384.63
390	150,000.00	(11,875.00)	138,125.00	92.08%	7.92%	70,871.10	(11,875.00)	58,996.10	50,601.87	8,394.24
334	550,000.00	(44,250.00)	505,750.00	91.95%	8.05%	259,860.71	(44,250.00)	215,610.71	184,831.85	30,778.86
75	1,683,850.78	(137,783.46)	1,546,067.32	91.82%	8.18%	795,575.74	(137,783.46)	657,792.28	563,561.35	94,230.92
199	1,394,835.94	(114,364.95)	1,280,470.99	91.80%	8.20%	659,023.74	(114,364.95)	544,658.79	466,601.58	78,057.20
139	375,000.00	(30,937.50)	344,062.50	91.75%	8.25%	177,177.76	(30,937.50)	146,240.26	125,254.67	20,985.59
322	305,000.00	(25,242.12)	279,757.88	91.72%	8.28%	144,104.58	(25,242.12)	118,862.46	101,794.18	17,068.28
22	100,000.00	(8,625.00)	91,375.00	91.38%	8.63%	47,247.40	(8,625.00)	38,622.40	33,026.24	5,596.16
26	90,000.00	(7,812.50)	82,187.50	91.32%	8.68%	42,522.66	(7,812.50)	34,710.16	29,673.62	5,036.54
53	25,000.00	(2,187.50)	22,812.50	91.25%	8.75%	11,811.85	(2,187.50)	9,624.35	8,225.31	1,399.04
92	50,000.00	(4,375.00)	45,625.00	91.25%	8.75%	23,623.70	(4,375.00)	19,248.70	16,450.62	2,798.08
116	50,000.00	(4,375.00)	45,625.00	91.25%	8.75%	23,623.70	(4,375.00)	19,248.70	16,450.62	2,798.08
143	50,000.00	(4,375.00)	45,625.00	91.25%	8.75%	23,623.70	(4,375.00)	19,248.70	16,450.62	2,798.08
148	25,000.00	(2,187.50)	22,812.50	91.25%	8.75%	11,811.85	(2,187.50)	9,624.35	8,225.31	1,399.04
150	25,000.00	(2,187.50)	22,812.50	91.25%	8.75%	11,811.85	(2,187.50)	9,624.35	8,225.31	1,399.04
232	50,000.00	(4,375.00)	45,625.00	91.25%	8.75%	23,623.70	(4,375.00)	19,248.70	16,450.62	2,798.08
243	50,000.00	(4,375.00)	45,625.00	91.25%	8.75%	23,623.70	(4,375.00)	19,248.70	16,450.62	2,798.08
253	100,000.00	(8,750.00)	91,250.00	91.25%	8.75%	47,247.40	(8,750.00)	38,497.40	32,901.24	5,596.16

**Rose City Receivership Fund
Second Distribution 2026
Rising Tide Calculation**

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
332	50,000.00	(4,375.00)	45,625.00	91.25%	8.75%	23,623.70	(4,375.00)	19,248.70	16,450.62	2,798.08
408	50,000.00	(4,375.00)	45,625.00	91.25%	8.75%	23,623.70	(4,375.00)	19,248.70	16,450.62	2,798.08
264	150,000.00	(13,375.00)	136,625.00	91.08%	8.92%	70,871.10	(13,375.00)	57,496.10	49,101.87	8,394.24
38	35,000.00	(3,125.00)	31,875.00	91.07%	8.93%	16,536.59	(3,125.00)	13,411.59	11,452.94	1,958.65
123	85,000.00	(7,650.00)	77,350.00	91.00%	9.00%	40,160.29	(7,650.00)	32,510.29	27,753.56	4,756.73
197	50,000.00	(4,500.00)	45,500.00	91.00%	9.00%	23,623.70	(4,500.00)	19,123.70	16,325.62	2,798.08
377	25,000.00	(2,250.00)	22,750.00	91.00%	9.00%	11,811.85	(2,250.00)	9,561.85	8,162.81	1,399.04
378	25,000.00	(2,250.00)	22,750.00	91.00%	9.00%	11,811.85	(2,250.00)	9,561.85	8,162.81	1,399.04
361	780,000.00	(70,250.00)	709,750.00	90.99%	9.01%	368,529.73	(70,250.00)	298,279.73	254,629.71	43,650.01
52	125,000.00	(11,500.00)	113,500.00	90.80%	9.20%	59,059.25	(11,500.00)	47,559.25	40,564.06	6,995.20
302	275,000.00	(25,625.00)	249,375.00	90.68%	9.32%	129,930.35	(25,625.00)	104,305.35	88,915.92	15,389.43
20	60,000.00	(5,750.00)	54,250.00	90.42%	9.58%	28,348.44	(5,750.00)	22,598.44	19,240.75	3,357.69
258	50,000.00	(4,937.50)	45,062.50	90.13%	9.88%	23,623.70	(4,937.50)	18,686.20	15,888.12	2,798.08
171	100,000.00	(9,900.00)	90,100.00	90.10%	9.90%	47,247.40	(9,900.00)	37,347.40	31,751.24	5,596.16
157	7,400,000.00	(735,889.07)	6,664,110.93	90.06%	9.94%	3,496,307.73	(735,889.07)	2,760,418.66	2,346,303.05	414,115.58
78	1,000,000.00	(99,750.00)	900,250.00	90.03%	9.98%	472,474.02	(99,750.00)	372,724.02	316,762.45	55,961.56
130	50,000.00	(5,000.00)	45,000.00	90.00%	10.00%	23,623.70	(5,000.00)	18,623.70	15,825.62	2,798.08
285	50,000.00	(5,000.00)	45,000.00	90.00%	10.00%	23,623.70	(5,000.00)	18,623.70	15,825.62	2,798.08
405	200,000.00	(20,250.00)	179,750.00	89.88%	10.13%	94,494.80	(20,250.00)	74,244.80	63,052.49	11,192.31
73	35,000.00	(3,562.50)	31,437.50	89.82%	10.18%	16,536.59	(3,562.50)	12,974.09	11,015.44	1,958.65
16	50,000.00	(5,250.00)	44,750.00	89.50%	10.50%	23,623.70	(5,250.00)	18,373.70	15,575.62	2,798.08
17	50,000.00	(5,250.00)	44,750.00	89.50%	10.50%	23,623.70	(5,250.00)	18,373.70	15,575.62	2,798.08
188	50,000.00	(5,250.00)	44,750.00	89.50%	10.50%	23,623.70	(5,250.00)	18,373.70	15,575.62	2,798.08
190	375,500.00	(40,043.75)	335,456.25	89.34%	10.66%	177,413.99	(40,043.75)	137,370.24	116,356.67	21,013.57
303	303,400.00	(32,893.75)	270,506.25	89.16%	10.84%	143,348.62	(32,893.75)	110,454.87	93,476.13	16,978.74
90	300,000.00	(32,937.50)	267,062.50	89.02%	10.98%	141,742.21	(32,937.50)	108,804.71	92,016.23	16,788.47
312	85,000.00	(9,437.50)	75,562.50	88.90%	11.10%	40,160.29	(9,437.50)	30,722.79	25,966.06	4,756.73
388	53,000.00	(5,887.50)	47,112.50	88.89%	11.11%	25,041.12	(5,887.50)	19,153.62	16,187.66	2,965.96
216	50,000.00	(5,562.50)	44,437.50	88.88%	11.13%	23,623.70	(5,562.50)	18,061.20	15,263.12	2,798.08
163	100,000.00	(11,250.00)	88,750.00	88.75%	11.25%	47,247.40	(11,250.00)	35,997.40	30,401.24	5,596.16
288	25,000.00	(2,812.50)	22,187.50	88.75%	11.25%	11,811.85	(2,812.50)	8,999.35	7,600.31	1,399.04
336	128,815.65	(14,692.75)	114,122.90	88.59%	11.41%	60,862.05	(14,692.75)	46,169.30	38,960.57	7,208.73
295	90,000.00	(10,312.50)	79,687.50	88.54%	11.46%	42,522.66	(10,312.50)	32,210.16	27,173.62	5,036.54
218	140,100.00	(16,307.80)	123,792.20	88.36%	11.64%	66,193.61	(16,307.80)	49,885.81	42,045.59	7,840.22
205	250,000.00	(29,375.00)	220,625.00	88.25%	11.75%	118,118.50	(29,375.00)	88,743.50	74,753.11	13,990.39

Rose City Receivership Fund
Second Distribution 2026
Rising Tide Calculation

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
133	258,000.00	(30,525.00)	227,475.00	88.17%	11.83%	121,898.30	(30,525.00)	91,373.30	76,935.21	14,438.08
170	50,000.00	(6,000.00)	44,000.00	88.00%	12.00%	23,623.70	(6,000.00)	17,623.70	14,825.62	2,798.08
395	105,000.00	(12,687.50)	92,312.50	87.92%	12.08%	49,609.77	(12,687.50)	36,922.27	31,046.31	5,875.96
213	605,000.00	(74,693.47)	530,306.53	87.65%	12.35%	285,846.78	(74,693.47)	211,153.31	177,296.56	33,856.74
104	75,000.00	(9,375.00)	65,625.00	87.50%	12.50%	35,435.55	(9,375.00)	26,060.55	21,863.43	4,197.12
118	60,000.00	(7,500.00)	52,500.00	87.50%	12.50%	28,348.44	(7,500.00)	20,848.44	17,490.75	3,357.69
124	50,000.00	(6,250.00)	43,750.00	87.50%	12.50%	23,623.70	(6,250.00)	17,373.70	14,575.62	2,798.08
182	75,000.00	(9,375.00)	65,625.00	87.50%	12.50%	35,435.55	(9,375.00)	26,060.55	21,863.43	4,197.12
241	100,000.00	(12,500.00)	87,500.00	87.50%	12.50%	47,247.40	(12,500.00)	34,747.40	29,151.24	5,596.16
256	100,000.00	(12,500.00)	87,500.00	87.50%	12.50%	47,247.40	(12,500.00)	34,747.40	29,151.24	5,596.16
373	50,000.00	(6,250.00)	43,750.00	87.50%	12.50%	23,623.70	(6,250.00)	17,373.70	14,575.62	2,798.08
292	149,000.00	(18,750.00)	130,250.00	87.42%	12.58%	70,398.63	(18,750.00)	51,648.63	43,310.35	8,338.27
112	100,000.00	(12,875.00)	87,125.00	87.13%	12.88%	47,247.40	(12,875.00)	34,372.40	28,776.24	5,596.16
195	30,000.00	(4,000.00)	26,000.00	86.67%	13.33%	14,174.22	(4,000.00)	10,174.22	8,495.37	1,678.85
275	360,000.00	(48,325.00)	311,675.00	86.58%	13.42%	170,090.65	(48,325.00)	121,765.65	101,619.48	20,146.16
8	50,000.00	(6,750.00)	43,250.00	86.50%	13.50%	23,623.70	(6,750.00)	16,873.70	14,075.62	2,798.08
174	50,000.00	(6,750.00)	43,250.00	86.50%	13.50%	23,623.70	(6,750.00)	16,873.70	14,075.62	2,798.08
246	205,000.00	(28,187.50)	176,812.50	86.25%	13.75%	96,857.17	(28,187.50)	68,669.67	57,197.55	11,472.12
158	3,735,000.00	(517,155.43)	3,217,844.57	86.15%	13.85%	1,764,690.45	(517,155.43)	1,247,535.02	1,038,518.56	209,016.44
247	154,141.66	(21,543.55)	132,598.11	86.02%	13.98%	72,827.93	(21,543.55)	51,284.38	42,658.37	8,626.01
224	275,000.00	(38,614.80)	236,385.20	85.96%	14.04%	129,930.35	(38,614.80)	91,315.55	75,926.12	15,389.43
229	760,000.00	(108,125.99)	651,874.01	85.77%	14.23%	359,080.25	(108,125.99)	250,954.26	208,423.47	42,530.78
221	71,000.00	(10,337.50)	60,662.50	85.44%	14.56%	33,545.66	(10,337.50)	23,208.16	19,234.88	3,973.27
127	125,000.00	(18,437.50)	106,562.50	85.25%	14.75%	59,059.25	(18,437.50)	40,621.75	33,626.56	6,995.20
233	517,000.00	(76,787.50)	440,212.50	85.15%	14.85%	244,269.07	(76,787.50)	167,481.57	138,549.44	28,932.13
131	50,000.00	(7,500.00)	42,500.00	85.00%	15.00%	23,623.70	(7,500.00)	16,123.70	13,325.62	2,798.08
231	50,000.00	(7,500.00)	42,500.00	85.00%	15.00%	23,623.70	(7,500.00)	16,123.70	13,325.62	2,798.08
255	50,000.00	(7,500.00)	42,500.00	85.00%	15.00%	23,623.70	(7,500.00)	16,123.70	13,325.62	2,798.08
99	306,999.00	(46,052.94)	260,946.06	85.00%	15.00%	145,049.05	(46,052.94)	98,996.11	81,815.97	17,180.15
192	25,000.00	(3,751.19)	21,248.81	85.00%	15.00%	11,811.85	(3,751.19)	8,060.66	6,661.62	1,399.04
41	135,000.00	(20,437.50)	114,562.50	84.86%	15.14%	63,783.99	(20,437.50)	43,346.49	35,791.68	7,554.81
42	135,000.00	(20,437.50)	114,562.50	84.86%	15.14%	63,783.99	(20,437.50)	43,346.49	35,791.68	7,554.81
86	174,000.00	(27,000.00)	147,000.00	84.48%	15.52%	82,210.48	(27,000.00)	55,210.48	45,473.17	9,737.31
100	1,125,000.00	(176,062.50)	948,937.50	84.35%	15.65%	531,533.27	(176,062.50)	355,470.77	292,514.00	62,956.76
299	95,000.00	(14,937.00)	80,063.00	84.28%	15.72%	44,885.03	(14,937.00)	29,948.03	24,631.68	5,316.35

Rose City Receivership Fund
Second Distribution 2026
Rising Tide Calculation

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
251	413,000.00	(65,087.50)	347,912.50	84.24%	15.76%	195,131.77	(65,087.50)	130,044.27	106,932.14	23,112.13
175	90,000.00	(14,249.88)	75,750.12	84.17%	15.83%	42,522.66	(14,249.88)	28,272.78	23,236.24	5,036.54
230	200,000.00	(31,875.00)	168,125.00	84.06%	15.94%	94,494.80	(31,875.00)	62,619.80	51,427.49	11,192.31
308	176,100.00	(28,095.00)	148,005.00	84.05%	15.95%	83,202.67	(28,095.00)	55,107.67	45,252.84	9,854.83
85	110,000.00	(17,750.00)	92,250.00	83.86%	16.14%	51,972.14	(17,750.00)	34,222.14	28,066.37	6,155.77
300	115,110.00	(18,581.25)	96,528.75	83.86%	16.14%	54,386.48	(18,581.25)	35,805.23	29,363.50	6,441.74
222	144,581.32	(23,376.07)	121,205.25	83.83%	16.17%	68,310.92	(23,376.07)	44,934.85	36,843.85	8,091.00
34	182,000.00	(29,568.75)	152,431.25	83.75%	16.25%	85,990.27	(29,568.75)	56,421.52	46,236.52	10,185.01
48	100,000.00	(16,250.00)	83,750.00	83.75%	16.25%	47,247.40	(16,250.00)	30,997.40	25,401.24	5,596.16
61	100,000.00	(16,250.00)	83,750.00	83.75%	16.25%	47,247.40	(16,250.00)	30,997.40	25,401.24	5,596.16
97	110,000.00	(17,875.00)	92,125.00	83.75%	16.25%	51,972.14	(17,875.00)	34,097.14	27,941.37	6,155.77
219	100,000.00	(16,250.00)	83,750.00	83.75%	16.25%	47,247.40	(16,250.00)	30,997.40	25,401.24	5,596.16
260	100,000.00	(16,250.00)	83,750.00	83.75%	16.25%	47,247.40	(16,250.00)	30,997.40	25,401.24	5,596.16
277	250,000.00	(40,625.00)	209,375.00	83.75%	16.25%	118,118.50	(40,625.00)	77,493.50	63,503.11	13,990.39
324	125,000.00	(20,312.50)	104,687.50	83.75%	16.25%	59,059.25	(20,312.50)	38,746.75	31,751.56	6,995.20
360	100,000.00	(16,250.00)	83,750.00	83.75%	16.25%	47,247.40	(16,250.00)	30,997.40	25,401.24	5,596.16
370	250,000.00	(40,625.00)	209,375.00	83.75%	16.25%	118,118.50	(40,625.00)	77,493.50	63,503.11	13,990.39
153	120,000.00	(19,750.00)	100,250.00	83.54%	16.46%	56,696.88	(19,750.00)	36,946.88	30,231.49	6,715.39
282	100,000.00	(16,500.00)	83,500.00	83.50%	16.50%	47,247.40	(16,500.00)	30,747.40	25,151.24	5,596.16
406	110,000.00	(18,250.00)	91,750.00	83.41%	16.59%	51,972.14	(18,250.00)	33,722.14	27,566.37	6,155.77
287	120,000.00	(20,000.00)	100,000.00	83.33%	16.67%	56,696.88	(20,000.00)	36,696.88	29,981.49	6,715.39
179	153,000.00	(25,537.50)	127,462.50	83.31%	16.69%	72,288.52	(25,537.50)	46,751.02	38,188.90	8,562.12
375	200,000.00	(33,500.00)	166,500.00	83.25%	16.75%	94,494.80	(33,500.00)	60,994.80	49,802.49	11,192.31
380	65,000.00	(11,000.00)	54,000.00	83.08%	16.92%	30,710.81	(11,000.00)	19,710.81	16,073.31	3,637.50
244	140,949.95	(24,161.87)	116,788.08	82.86%	17.14%	66,595.19	(24,161.87)	42,433.32	34,545.54	7,887.78
307	170,000.00	(29,155.90)	140,844.10	82.85%	17.15%	80,320.58	(29,155.90)	51,164.68	41,651.22	9,513.47
15	115,000.00	(19,750.00)	95,250.00	82.83%	17.17%	54,334.51	(19,750.00)	34,584.51	28,148.93	6,435.58
183	115,000.00	(19,750.00)	95,250.00	82.83%	17.17%	54,334.51	(19,750.00)	34,584.51	28,148.93	6,435.58
347	115,000.00	(19,750.00)	95,250.00	82.83%	17.17%	54,334.51	(19,750.00)	34,584.51	28,148.93	6,435.58
44	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
60	50,000.00	(8,750.00)	41,250.00	82.50%	17.50%	23,623.70	(8,750.00)	14,873.70	12,075.62	2,798.08
103	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
165	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
204	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
210	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16

**Rose City Receivership Fund
Second Distribution 2026
Rising Tide Calculation**

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
259	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
262	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
268	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
273	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
317	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
364	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
397	100,000.00	(17,500.00)	82,500.00	82.50%	17.50%	47,247.40	(17,500.00)	29,747.40	24,151.24	5,596.16
242	161,703.96	(28,387.50)	133,316.46	82.44%	17.56%	76,400.92	(28,387.50)	48,013.42	38,964.21	9,049.21
76	100,000.00	(18,000.00)	82,000.00	82.00%	18.00%	47,247.40	(18,000.00)	29,247.40	23,651.24	5,596.16
207	50,000.00	(9,000.00)	41,000.00	82.00%	18.00%	23,623.70	(9,000.00)	14,623.70	11,825.62	2,798.08
342	50,000.00	(9,000.00)	41,000.00	82.00%	18.00%	23,623.70	(9,000.00)	14,623.70	11,825.62	2,798.08
349	38,000.00	(6,840.00)	31,160.00	82.00%	18.00%	17,954.01	(6,840.00)	11,114.01	8,987.47	2,126.54
393	200,000.00	(36,000.00)	164,000.00	82.00%	18.00%	94,494.80	(36,000.00)	58,494.80	47,302.49	11,192.31
311	160,000.00	(29,875.00)	130,125.00	81.33%	18.67%	75,595.84	(29,875.00)	45,720.84	36,766.99	8,953.85
270	150,000.00	(28,125.00)	121,875.00	81.25%	18.75%	70,871.10	(28,125.00)	42,746.10	34,351.87	8,394.24
310	100,000.00	(18,750.00)	81,250.00	81.25%	18.75%	47,247.40	(18,750.00)	28,497.40	22,901.24	5,596.16
407	100,000.00	(18,750.00)	81,250.00	81.25%	18.75%	47,247.40	(18,750.00)	28,497.40	22,901.24	5,596.16
91	250,000.00	(48,125.00)	201,875.00	80.75%	19.25%	118,118.50	(48,125.00)	69,993.50	56,003.11	13,990.39
84	50,000.00	(9,750.00)	40,250.00	80.50%	19.50%	23,623.70	(9,750.00)	13,873.70	11,075.62	2,798.08
191	25,000.00	(4,875.00)	20,125.00	80.50%	19.50%	11,811.85	(4,875.00)	6,936.85	5,537.81	1,399.04
206	100,000.00	(19,500.00)	80,500.00	80.50%	19.50%	47,247.40	(19,500.00)	27,747.40	22,151.24	5,596.16
363	150,000.00	(29,250.00)	120,750.00	80.50%	19.50%	70,871.10	(29,250.00)	41,621.10	33,226.87	8,394.24
87	110,000.00	(21,750.00)	88,250.00	80.23%	19.77%	51,972.14	(21,750.00)	30,222.14	24,066.37	6,155.77
271	270,000.00	(53,750.00)	216,250.00	80.09%	19.91%	127,567.98	(53,750.00)	73,817.98	58,708.36	15,109.62
62	50,000.00	(10,000.00)	40,000.00	80.00%	20.00%	23,623.70	(10,000.00)	13,623.70	10,825.62	2,798.08
228	25,000.00	(5,000.00)	20,000.00	80.00%	20.00%	11,811.85	(5,000.00)	6,811.85	5,412.81	1,399.04
353	70,000.00	(14,000.00)	56,000.00	80.00%	20.00%	33,073.18	(14,000.00)	19,073.18	15,155.87	3,917.31
151	109,500.00	(22,200.00)	87,300.00	79.73%	20.27%	51,735.90	(22,200.00)	29,535.90	23,408.11	6,127.79
120	350,000.00	(82,500.00)	267,500.00	76.43%	23.57%	165,365.91	(82,500.00)	82,865.91	63,279.36	19,586.55
261	555,000.00	(140,123.60)	414,876.40	74.75%	25.25%	262,223.08	(140,123.60)	122,099.48	91,040.81	31,058.66
43	50,000.00	(12,625.00)	37,375.00	74.75%	25.25%	23,623.70	(12,625.00)	10,998.70	8,200.62	2,798.08
18	70,000.00	(17,797.78)	52,202.22	74.57%	25.43%	33,073.18	(17,797.78)	15,275.40	11,358.09	3,917.31
339	149,071.29	(39,202.15)	109,869.14	73.70%	26.30%	70,432.31	(39,202.15)	31,230.16	22,887.90	8,342.26
290	100,000.00	(28,191.38)	71,808.62	71.81%	28.19%	47,247.40	(28,191.38)	19,056.02	13,459.86	5,596.16
269	330,000.00	(94,456.78)	235,543.22	71.38%	28.62%	155,916.43	(94,456.78)	61,459.65	42,992.33	18,467.32

Rose City Receivership Fund
Second Distribution 2026
Rising Tide Calculation

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
67	160,000.00	(45,826.90)	114,173.10	71.36%	28.64%	75,595.84	(45,826.90)	29,768.94	20,815.09	8,953.85
203	100,000.00	(29,062.50)	70,937.50	70.94%	29.06%	47,247.40	(29,062.50)	18,184.90	N/A	18,184.90
68	90,000.00	(26,473.92)	63,526.08	70.58%	29.42%	42,522.66	(26,473.92)	16,048.74	11,012.20	5,036.54
341	88,973.51	(26,455.85)	62,517.66	70.27%	29.73%	42,037.67	(26,455.85)	15,581.82	10,602.72	4,979.10
333	70,000.00	(21,704.95)	48,295.05	68.99%	31.01%	33,073.18	(21,704.95)	11,368.23	7,450.92	3,917.31
337	59,000.00	(18,324.20)	40,675.80	68.94%	31.06%	27,875.97	(18,324.20)	9,551.77	6,250.03	3,301.73
119	100,000.00	(32,000.00)	68,000.00	68.00%	32.00%	47,247.40	(32,000.00)	15,247.40	9,651.24	5,596.16
374	120,000.00	(38,675.00)	81,325.00	67.77%	32.23%	56,696.88	(38,675.00)	18,021.88	11,306.49	6,715.39
162	343,250.00	(111,625.80)	231,624.20	67.48%	32.52%	162,176.71	(111,625.80)	50,550.91	31,342.10	19,208.81
396	125,000.00	(42,759.30)	82,240.70	65.79%	34.21%	59,059.25	(42,759.30)	16,299.95	9,304.76	6,995.20
345	150,000.00	(52,022.70)	97,977.30	65.32%	34.68%	70,871.10	(52,022.70)	18,848.40	10,454.17	8,394.24
294	50,000.00	(18,386.25)	31,613.75	63.23%	36.77%	23,623.70	(18,386.25)	5,237.45	2,439.37	2,798.08
340	151,000.00	(56,701.50)	94,298.50	62.45%	37.55%	71,343.58	(56,701.50)	14,642.08	6,191.88	8,450.20
140	117,000.00	(45,312.00)	71,688.00	61.27%	38.73%	55,279.46	(45,312.00)	9,967.46	3,419.96	6,547.50
126	164,000.00	(73,924.75)	90,075.25	54.92%	45.08%	77,485.74	(73,924.75)	3,560.99	N/A	3,560.99
237	90,000.00	(53,375.00)	36,625.00	40.69%	59.31%	N/A	N/A	N/A	N/A	N/A
164	100,625.00	(60,375.00)	40,250.00	40.00%	60.00%	N/A	N/A	N/A	N/A	N/A
401	258,000.00	(159,671.88)	98,328.12	38.11%	61.89%	N/A	N/A	N/A	N/A	N/A
278	252,400.00	(157,207.48)	95,192.52	37.71%	62.29%	N/A	N/A	N/A	N/A	N/A
24	75,000.00	(46,900.28)	28,099.72	37.47%	62.53%	N/A	N/A	N/A	N/A	N/A
309	200,000.00	(126,029.05)	73,970.95	36.99%	63.01%	N/A	N/A	N/A	N/A	N/A
209	178,485.07	(113,797.57)	64,687.50	36.24%	63.76%	N/A	N/A	N/A	N/A	N/A
212	125,615.00	(81,740.89)	43,874.11	34.93%	65.07%	N/A	N/A	N/A	N/A	N/A
394	200,000.00	(131,603.08)	68,396.92	34.20%	65.80%	N/A	N/A	N/A	N/A	N/A
173	515,000.00	(340,327.58)	174,672.42	33.92%	66.08%	N/A	N/A	N/A	N/A	N/A
318	321,690.01	(213,690.01)	108,000.00	33.57%	66.43%	N/A	N/A	N/A	N/A	N/A
321	245,000.00	(165,441.27)	79,558.73	32.47%	67.53%	N/A	N/A	N/A	N/A	N/A
169	90,000.00	(62,184.50)	27,815.50	30.91%	69.09%	N/A	N/A	N/A	N/A	N/A
330	50,000.00	(35,313.93)	14,686.07	29.37%	70.63%	N/A	N/A	N/A	N/A	N/A
313	201,736.00	(155,459.63)	46,276.37	22.94%	77.06%	N/A	N/A	N/A	N/A	N/A
181	80,000.00	(62,280.78)	17,719.22	22.15%	77.85%	N/A	N/A	N/A	N/A	N/A
81	75,000.00	(58,781.22)	16,218.78	21.63%	78.37%	N/A	N/A	N/A	N/A	N/A
265	310,000.00	(250,350.84)	59,649.16	19.24%	80.76%	N/A	N/A	N/A	N/A	N/A
63	200,000.00	(170,443.37)	29,556.63	14.78%	85.22%	N/A	N/A	N/A	N/A	N/A
289	370,000.00	(316,537.00)	53,463.00	14.45%	85.55%	N/A	N/A	N/A	N/A	N/A

Rose City Receivership Fund
 Second Distribution 2026
 Rising Tide Calculation

Claim No.	Allowed Claim Amounts (Note 1)					Rising Tide Calculation (Note 2)				Second Distribution Payment (Note 3)
	Approved Investment Amount	Prior Disbursements	Net Approved Loss Amount	Loss %	Recovery %	Rising Tide Calculation Amount	Prior Disbursements	Approved Distribution Amount	2025 First Distribution	
413	220,000.00	(191,548.00)	28,452.00	12.93%	87.07%	N/A	N/A	N/A	N/A	N/A
200	305,000.00	(268,590.74)	36,409.26	11.94%	88.06%	N/A	N/A	N/A	N/A	N/A
161	650,000.00	(593,677.05)	56,322.95	8.67%	91.33%	N/A	N/A	N/A	N/A	N/A
301	112,000.00	(102,881.70)	9,118.30	8.14%	91.86%	N/A	N/A	N/A	N/A	N/A
121	45,000.00	(42,008.56)	2,991.44	6.65%	93.35%	N/A	N/A	N/A	N/A	N/A
220	50,000.00	(46,739.02)	3,260.98	6.52%	93.48%	N/A	N/A	N/A	N/A	N/A
	76,673,588.88	14,158,062.63	65,954,177.03			33,712,456.42	(6,712,456.42)	27,000,000.00	23,000,000.00	4,000,000.00

- Note 1 Allowed claim amounts can be found on your Letter of Determination.
- Note 2 Rising Tide %: 47.24740173571%
 Rising Tide Calculation Amount = Approved Investment Amount × Rising Tide %
- Note 3 Second Distribution Payment = (Approved Investment Amount × Rising Tide %) – (Prior Disbursements) - (2025 First Distribution)
- Individuals with a recovery percentage that is more than the rising tide percentage do not get a payment or distribution.