

ASSET PURCHASE AGREEMENT

This Asset Purchase Agreement (the “APA”) is made as of this 20th day of April, 2007, by and among College Creek Media, LLC, (“Seller”), and Legacy Communications, L.L.C. or its assignee (“Buyer”).

Recitals

A. Seller is the permittee of FM Construction Permits for Paxton, Nebraska (Facility ID No. 164138, BNPH-20041228AAX) and Sutherland, Nebraska (Facility ID No. 164139, BNPH-20041228AAU) (the “Stations”).

B. Seller has agreed to sell the Stations to Buyer, on the terms and conditions set forth herein.

Agreements

In consideration of the foregoing, and the mutual covenants and agreements set forth below, Seller and Buyer hereby agree as follows:

1. **Application.** The parties shall cooperate in the prompt preparation and filing of an application with the Federal Communications Commission (the “Commission”) for consent to the assignment of the FM Construction Permits and all other authorizations which may be issued by the Commission for the Stations (the “FCC Authorizations”) from Seller to Buyer. Such application is to be filed within five (5) business days of the date of this APA, with the parties to each pay one-half of the necessary filing fee to the Commission. The parties shall cooperate in the diligent submission of any additional information requested or required by the Commission with respect to such application, and shall take all steps reasonably required for the expeditious prosecution of such application to a favorable conclusion.

2. **Assets To Be Conveyed.** On the Closing Date, as defined in Section 11 hereof, Seller will assign, transfer, convey and deliver to Buyer:

- a. All of the FCC Authorizations, including those listed on Schedule A.
- b. All of the tangible personal property, whether owned or leased, located at or used in the operation of the Stations, including that property identified on Schedule B hereto, but excluding any property identified on Schedule B as an excluded asset.
- c. All of the intangible property or property rights of the Stations, including copyrights, trademarks, logos, software, service marks, warranties, goodwill, call sign(s), books and records (excluding Seller's corporate books and records to the extent reasonably needed for tax purposes), but excluding Seller's cash or cash equivalents, deposits, prepaid items, accounts receivable, music licenses and pension or deferred compensation plans as of the Closing Date.
- d. All of the interests in real property used in the operation of the Stations, as listed and described on Schedule C hereto.

The foregoing assets to be conveyed to Buyer (the "Purchased Assets") are to be conveyed through bills of sale, assignments, deeds or other documents of transfer (the "Closing Documents") customary for such purpose and satisfactory in form and substance to Buyer, Seller, and their respective counsel, including, but not limited to, the Assignment of FCC Authorizations attached as Exhibit A hereto. The Purchased Assets are to be conveyed to Buyer free and clear of any claims, liabilities, mortgages, deeds of trust, assignments, liens, pledges, conditions, exceptions, restrictions, limitations, charges, security interests or other encumbrances of any nature whatsoever (collectively, "Liens").

3. **Purchase Price.** The Purchase Price (“Purchase Price”) to be paid on the Closing Date by Buyer for the Purchased Assets shall be Four Hundred Seventy-Five Thousand Dollars (\$475,000.00), plus or minus any prorations, to be paid to Seller in the following manner:

a. Upon the execution of the APA, Buyer shall deliver to Seller’s attorney, as escrow agent, a deposit in the amount of Twenty Four Thousand Dollars (\$24,000) (the “Deposit”).

b. The balance of the Purchase Price, Four Hundred Fifty One Thousand Dollars (\$451,000), shall be paid at Closing by wire transfer by Buyer of immediately available funds to the Seller’s lender, as directed in a flow of funds and wire instruction document to be executed by Buyer, Seller and Seller’s lender at the Closing. Buyer shall also at Closing authorize in writing the release of Buyer’s interest in the Deposit to Seller’s lender.

Buyer and Seller acknowledge and recognize that Seller’s lender has a security interest in the Purchased Assets. Upon receipt of the Purchase Price funds by Seller’s lender, all security interests in the Purchased Assets and the proceeds of the sale shall be released by Seller’s lender pursuant to the terms and conditions of a partial release agreement delivered in accordance with Section 9.b, below.

4. **Representations and Warranties of Seller.** Seller hereby represents and warrants to Buyer that:

a. College Creek Media, LLC is, and as of the Closing Date will be, a limited liability company duly organized, validly existing and in good standing in Illinois;

b. The execution and delivery of this APA and the consummation of the transaction contemplated hereby have been duly authorized by the shareholders/equity owners of Seller. No other or further corporate act on the part of Seller is necessary to authorize this APA

or the consummation of the transaction contemplated hereby. This APA constitutes the legal, valid and binding obligation of Seller, enforceable in accordance with its terms.

c. Subject to obtaining the approval of the Commission, the execution, delivery and performance of this APA (i) does not require the consent of any third party, and (ii) will not conflict with, result in a breach of, or constitute a default under any agreement or instrument to which Seller is a party or by which Seller is bound including any agreements or instruments between Seller and its lender(s) or investors, or under any law, judgment, order, decree, rule or regulation of any court or governmental body which is applicable to Seller or the Stations.

d. Seller is and as of the Closing Date will be in material compliance with all applicable laws, including the Communications Act of 1934, as amended, and the rules and regulations of the Commission.

e. The Purchased Assets are and on the Closing Date will be in compliance with all applicable laws.

f. Seller knows of no reason related to its qualifications which would disqualify it from holding the FCC Authorizations or assigning the FCC Authorizations to Buyer. Seller has all the FCC Authorizations and consents required for the construction and/or operation of the Stations. The FCC Authorizations are valid and in full force and effect and constitute all of the authorizations issued by the Commission in connection with the construction and/or operation of the Stations. None of the FCC Authorizations is subject to any restriction or condition that would limit in any respect the construction and/or operation of the Stations as now intended.

g. Seller has, and on the Closing Date will have, good and marketable title to all the Purchased Assets, free and clear, of all claims, except for a lien by Seller's lender on the Purchased Assets which shall terminate upon receipt of the Purchase Price funds by Seller's lender. None of the Purchased Assets are subject to any restrictions with respect to the transferability thereof. Seller has complete and unrestricted power and right to sell, assign, convey and delivery the Purchased Assets to Buyer as contemplated hereby. At Closing, Buyer will receive good and marketable title to all the Purchased Assets, free and clear of all Liens of any nature whatsoever.

5. **Representations and Warranties of Buyer.** Buyer hereby represents and warrants to Seller that:

a. This APA constitutes a legal, valid and binding obligation of Buyer, enforceable in accordance with its terms.

b. Buyer knows of no reason related to its qualifications that would disqualify it from acquiring the FCC Authorizations from Seller.

c. Buyer has the financial resources necessary to consummate the purchase contemplated by this APA.

6. **Time Brokerage and Construction.** Simultaneously with the execution of this APA, Buyer and Seller are executing a Time Brokerage and Construction Agreement (the "TBA").

7. **Expenses.** The expenses involved in the preparation and consummation of this APA shall be borne by the party incurring such expense.

8. **Seller's Closing Conditions.** All obligations of Seller to consummate the transactions contemplated by this APA are subject to the fulfillment, on or prior to the Closing

Date, of each of the following conditions which, except for the initial consent of the Commission to the assignment, may be waived in whole or in part by Seller:

a. The Commission shall have consented to the assignment of the FCC Authorizations to Buyer without any condition materially adverse to Seller.

b. Buyer shall have delivered the Purchase Price in the manner specified in Section 3 hereof.

9. **Buyer's Closing Conditions.** All obligations of Buyer to consummate the transactions contemplated by this APA are subject to the fulfillment, on or prior to the Closing Date, of each of the following conditions which, except for the initial consent of the Commission to the assignment, may be waived in whole or in part by Buyer:

a. The Commission shall have consented to the assignment of the FCC Authorizations to Buyer without any condition materially adverse to Buyer, and such consent shall have become a final order, no longer subject to review, reconsideration, appeal or remand under applicable laws and rules (a "Final Order").

b. Buyer shall have received a partial release from Seller's lender substantially in the form of Exhibit B hereto, unconditionally agreeing to release any and all Liens in the Purchased Assets.

c. Seller shall have executed and delivered to Buyer the Closing Documents and conveyed the Purchased Assets to Buyer in accordance with this APA.

d. All representations and warranties of Seller made herein shall be true and correct in all material respects as of the Closing Date, and Seller shall have delivered to Buyer a certificate of an officer of Seller to such effect.

e. As of the Closing Date, Seller shall have complied in all material respects with all covenants and conditions of this APA and Seller shall have delivered to Buyer a certificate of an officer of Seller to such effect.

f. There shall have been no material adverse change in the condition of the Purchased Assets between the date of this APA and the Closing Date.

10. **Termination.** This APA may be terminated as follows, it being agreed that time is of the essence for purposes of all deadlines or timeframes described herein:

If either Buyer or Seller shall be in material breach of this APA or the TBA, and such breach is not cured after twenty (20) days' written notice or, if the breach is not of a type that can be cured within such time period, then after a reasonable time to cure such breach so long as the breaching party has commenced good faith diligent efforts to cure such breach within said time period and thereafter diligently pursues such cure to completion, the other party, if not then in material breach and having received written notice thereof, may terminate this APA. In the event of a material breach of this APA or the TBA by Seller, Buyer alternatively shall have the right to obtain specific performance of the terms of this APA or the TBA, it being agreed that the Purchased Assets are unique assets. If any action is brought by Buyer pursuant to this subsection to enforce this APA or the TBA, Seller shall waive the defense that there is an adequate remedy at law. In the event of termination of this APA by Seller as a result of an uncured breach of this APA or the TBA by Buyer, Seller's sole and exclusive remedy shall be receipt of the Deposit as liquidated damages, provided, however, that Buyer shall remain liable under the TBA to Seller for any unpaid reimbursement obligations, if any, as of the termination date, and continuing indemnity obligations thereunder. In the event of a dispute hereunder, the prevailing party shall be entitled to recover reasonable attorney's fees from the other party.

11. **Closing.** The Closing, or the Closing Date, as used throughout this APA, shall take place in Washington, D.C. on a date selected by Buyer (with reasonable written notice to Seller) within five to ten (5-10) business days after the conditions precedent described in Sections 8.a, and 9.a, hereof are satisfied or Buyer has waived the Final Order condition specified in Section 9.a., subject to satisfaction of or waiver of the other conditions precedent set forth above.

12. **Allocation of Purchase Price.** The Purchase Price of the Stations will be allocated in accordance with Schedule D hereto.

13. **Control of the Stations.**

a. Prior to the Closing Date, Buyer shall not, directly or indirectly, control, supervise or direct the operations of the Stations. Such operations shall be the sole responsibility of Seller until this APA is consummated, except to the extent that if operation of one or both Stations commences prior to a Closing hereunder the operation of the Station(s) will be conducted pursuant to the terms of the TBA provided for in Section 6 hereof, consistent with the rules of the Commission under which the Seller retains ultimate control and the Buyer is the broker.

b. At Buyer's request, Seller will file in Seller's name applications for construction permits to modify the facilities authorized for the Stations. The applications shall be prepared and filed at Buyer's expense and in accordance with applicable Commission rules. Upon completion of the construction of one or both Stations in conformance to its then current FCC Authorization, and if the Closing has not occurred, Seller shall at Buyer's request, and at Buyer's expense in preparation and filing, file in Seller's name the application(s) for license to cover construction permit.

14. **Survival.** The representations and warranties of Buyer and Seller set forth above shall survive the Closing Date for a period of twenty-four (24) months (the “Survival Period”) and no claims may be brought under this APA unless written notice describing in reasonable detail the nature and basis of such claim is given on or prior to the last day of the Survival Period. In the event such notice is given, the right to indemnification with respect thereto under this provision shall survive the applicable Survival Period until such claim is finally resolved and any obligations with respect thereto are fully satisfied.

15. **Entire Agreement.** This APA, together with all exhibits and schedules hereto, and the TBA constitute the entire agreement between the parties and supersede all prior agreements.

16. **Construction and Enforcement.** This APA shall be construed and enforced in accordance with the internal laws of the State of Nebraska. Any disputes arising out of this APA shall be resolved in state or federal court in Nebraska.

17. **Successors and Assigns.** This APA shall inure to the benefit of and be binding on the permitted successors and assigns of the parties hereto. Seller’s lender is a permitted assignee.

18. **Cooperation.** Both before and after the Closing, Seller and Buyer shall each cooperate, take such actions and execute and deliver such documents as may be reasonably requested by the other party in order to carry out the provisions of this APA.

19. **Notices.** All notices hereunder shall be delivered in writing and shall be deemed to have been duly given if delivered and received by certified or registered mail, return receipt requested, or by expedited courier service, to the following addresses or such other addresses as any party may provide by written notice:

To Seller: College Creek Media, LLC
c/o Christopher F. Devine
Suite 1880
980 North Michigan Avenue
Chicago, IL 60611

cc: Shainis & Peltzman, Chartered
ATTN: Aaron P. Shainis
1850 M Street, N.W., Suite 240
Washington, DC 20036

To Buyer: Joseph J. Vavricek, Managing Member
Legacy Communications
3205 West North Front Street
Grand Island, NE 68803

cc: Bruce Smith, Esq.
Leininger, Smith, Johnson, Baack, Placzek, Steele & Allen
104 N. Wheeler
Grand Island, NE 68801

cc: James P. Riley, Esq.
Fletcher Heald & Hildreth, P.L.C.
1300 North 17th Street, 11th Floor
Arlington, VA 22209

20. **Exclusivity.** While this APA is in effect, Seller agrees not to engage in any discussions or negotiations concerning any potential sale of the Purchased Assets to any party other than Buyer or its assigns.


21. **Broker.** The parties jointly acknowledge and recognize that Jody McCoy of Media Services Group served as broker in this transaction. Any brokerage fee due Media Services Group in connection with the transaction shall be paid by Seller.

[The remainder of this page has been intentionally left blank. Signatures appear on the next page.]

IN WITNESS WHEREOF, the parties have executed this APA as of the date first written

above.

College Creek Media, LLC

By: X 
Christopher Deline

Legacy Communications, L.L.C.

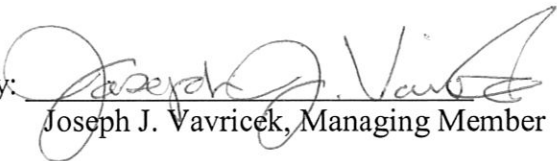
By: _____
Joseph J. Vavricek, Managing Member

IN WITNESS WHEREOF, the parties have executed this APA as of the date first written above.

College Creek Media, LLC

By: _____

Legacy Communications, L.L.C.

By: 
Joseph J. Vavricek, Managing Member

LIST OF EXHIBITS AND SCHEDULES

Exhibit A	Form of Assignment of FCC Authorizations
Exhibit B	Form of Lender Release
Schedule A	FCC Authorizations
Schedule B	Tangible Personal Property
Schedule C	Real Estate
Schedule D	Allocation of Purchase Price

EXHIBIT A

FORM OF ASSIGNMENT OF FCC AUTHORIZATIONS

THIS ASSIGNMENT OF FCC AUTHORIZATIONS (this “Assignment”), is made as of _____, 2007, by College Creek Media, LLC, an Illinois limited liability company (“Assignor”), in favor of Legacy Communications, L.L.C., a Nebraska limited liability company (“Assignee”).

WHEREAS, this Assignment is made pursuant to that certain Asset Purchase Agreement (the “Agreement”), dated April __, 2007, between Assignor and Assignee with respect to FM Construction Permits for Paxton, Nebraska (Facility ID No. 164138, BNPH-20041228AAX) and Sutherland, Nebraska (Facility ID No. 164139, BNPH-20041228AAU) (the “Stations”);

WHEREAS, capitalized terms used herein and not defined shall have the respective meanings set forth in the Agreement; and

WHEREAS, the Federal Communications Commission has authorized the assignment of the FCC Authorizations from Assignor to Assignee.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and pursuant to the Agreement, Assignor does hereby assign to Assignee the FCC Authorizations and all rights and interests of Assignor thereunder (including without limitation all rights in and to the Stations’ call letters), together with any permits, special temporary authorizations, applications, renewals and extensions thereof.

This Assignment is made pursuant to (and does not modify) the Agreement, which contains certain representations, warranties and covenants regarding the FCC Authorizations.

[SIGNATURE PAGE FOLLOWS]

SIGNATURE PAGE TO ASSIGNMENT OF FCC AUTHORIZATIONS

IN WITNESS WHEREOF, Assignor has duly executed this Assignment as of the date first set forth above.

COLLEGE CREEK MEDIA, LLC

By: _____
Name: _____
Title: _____

EXHIBIT B

FORM OF PARTIAL RELEASE AGREEMENT

PARTIAL RELEASE AGREEMENT, dated as of _____, 200_, by and between by and among College Creek Media, LLC, an Illinois limited liability company (the "Borrower"), Media Focus, LLC an Illinois limited liability company (the "Parent"), College Creek Broadcasting, an Illinois corporation ("Broadcasting"; together with the Parent, each an "Affiliate Guarantor" and collectively, the "Affiliate Guarantors"), and PCRL Investments L.P., a Delaware limited partnership ("PCRL"), as agent for the Lenders (as defined below) party to the Financing Agreement referred to below (in such capacity, the "Agent").

W I T N E S S E T H :

WHEREAS, the Borrower, the Affiliate Guarantors, the financial institutions from time to time party thereto (each a "Lender" and collectively, the "Lenders") and the Agent are parties to the Financing Agreement, dated as of December 15, 2004, as amended by Amendment No. 1, dated as of March 11, 2005, Amendment No. 2, dated as of July 6, 2006, and Amendment No. 3, dated as of December 13, 2006 (as so amended, the "Financing Agreement"), pursuant to which the Lenders have made term loans to the Borrower;

WHEREAS, the Borrower and the Affiliate Guarantors have executed and delivered to the Agent a Security Agreement, dated as of December 15, 2004 (as amended, restated, supplemented or otherwise modified from time to time, the "Security Agreement"), providing for the grant to the Agent for the benefit of the Lenders of a security interest in all personal property of each Borrower and Affiliate Guarantor, which includes, among other things, all rights, title and interests in construction permits for FCC Facility ID No. 164138 (File No. BNPH-20041228AAX), Paxton, Nebraska and Facility ID No. 164139 (File No. BNPH-20041228AAU), Sutherland, Nebraska (the "Stations"), and all assets used or useful in connection therewith (together with the Stations, the "Released Assets");

WHEREAS, Borrower, Legacy Communications, L.L.C., a Nebraska limited liability company (the "Purchaser"), have entered into an asset purchase agreement dated _____, 2007 (the "APA"), pursuant to which Borrower has agreed to sell the Released Assets to the Purchaser (the "Sale") for the total purchase price of \$475,000 (the "Purchase Price"); and

WHEREAS, the Borrower and the Affiliate Guarantors have requested that the Agent release its Liens on Borrower's rights in and to the Released Assets solely in connection with the consummation of the Sale pursuant to the APA, subject in each case to the receipt by the Agent of the Purchase Price (less any closing adjustments) in immediately available funds;

WHEREAS, it is a condition precedent to such release that, among other things, the Borrower execute and deliver this Agreement;

NOW, THEREFORE, in consideration of the premises and agreements herein, the Lender and the Borrower hereby agree as follows:

1. All terms used herein that are defined in the Financing Agreement and not otherwise defined herein are used herein as defined therein.

2. Without recourse and without any representation or warranty of any kind, subject to Section 4 hereof, (a) the Agent hereby terminates and releases any and all liens, security interests or other charges or encumbrances in favor of the Lenders in the Released Assets, and (b) the Borrower hereby releases the Agent and the Lenders from any duty, liability or obligation (if any) under the Financing Agreement and any other Loan Document with respect to the Released Assets.

3. Subject to Section 4 hereof, the Agent will, (i) simultaneously with or promptly after the satisfaction of the conditions set forth in Section 4 hereof, execute appropriate UCC-3 Financing Statements, and (ii) at the request of the Borrower, execute such additional instruments and other writings, and take such other action, as the Borrower may reasonably request to effect or evidence the release of the Agent's security interest in the Released Assets, but without representation, warranty or recourse to the Agent or the Lenders and at the sole cost and expense of the Borrower.

4. The effectiveness of the release described in Section 2 hereof is subject to the condition precedent that the Agent shall have received a prepayment of \$[475,000] (the "Release Payment") in immediately available funds (which shall be made by wire transfer from the Purchaser directly to the Agent and applied by the Agent to the Obligations (in such order as the Agent, in its sole and absolute discretion, shall determine). **If the Agent has not received the Release Payment on or prior to _____, 200_, this Agreement shall be null and void and of no force or effect.**

5. Each Loan Party hereby jointly and severally agrees (i) to indemnify and hold harmless the Agent and the Lenders from and against any and all claims, damages, liabilities and expenses, including, without limitation, attorneys' fees and disbursements, which may be incurred by or asserted against the Agent or the Lenders in any investigation, litigation, suit or action arising out of or relating to (A) the Released Assets, (B) the release pursuant hereto of any security interest, lien, encumbrance or other charge granted to the Agent or the Lenders or (C) the payment of any of the Obligations as provided herein; provided that the Loan Parties shall not be required to indemnify the Agent and the Lenders from or against any portion of such claims, damages, liabilities or expenses arising out of the gross negligence or willful misconduct of the Agent or the Lenders; (ii) to pay all costs and expenses in connection with the preparation, execution, delivery, filing and recording of this Agreement, the release documents executed in furtherance hereof, and the performance of any other acts and the execution of any other documents required to effect the release of any security pursuant hereto, including, without

limitation, the fees and disbursements of counsel to the Agent; and (iii) to pay any and all stamp and other transfer or filing taxes and fees payable or determined to be payable in connection with the execution and delivery hereof or any release document pursuant hereto, and to hold the Lender harmless from and against any and all liabilities with respect to or resulting from any delay in paying or omission to pay such taxes or fees.

6. Except as otherwise expressly provided herein, each Loan Party confirms and agrees that (i) each Loan Document to which such Loan Party is a party is, and shall continue to be, in full force and effect and is hereby ratified and confirmed in all respects, and (ii) to the extent that any such Loan Document purports to assign or pledge to the Agent, or to grant to the Agent a security interest in or lien on, any collateral as security for the obligations of the Loan Parties from time to time existing in respect of the Loan Documents, such pledge, assignment and/or grant of a security interest or lien is hereby ratified and confirmed in all respects as security for all obligations of the Loan Parties, whether now existing or hereafter arising. This Agreement does not and shall not affect any of the Obligations of the Borrower, other than as expressly provided herein, or any other Loan Party under or arising from the Loan Agreement or any other Loan Document, including, without limitation, the Borrower's obligation to repay the Loan in accordance with the terms thereof and the Financing Agreement, or the obligations of any other Loan Party under any Loan Document to which such Person is a party, all of which obligations shall remain in full force and effect. Except as expressly provided herein, the execution, delivery and effectiveness of this Agreement shall not operate as a waiver of any right, power or remedy of the Agent under the Financing Agreement or any other Loan Document, nor constitute a waiver of any provision of the Financing Agreement or any other Loan Document.

7. This Agreement shall (i) be binding on the Agent and the Loan Parties and their respective successors and assigns, and (ii) inure to the benefit of the Agent and the Loan Parties and their respective successors and assigns.

8. This Agreement may be executed in any number of counterparts and by the different parties hereto in separate counterparts, each of which shall be deemed to be an original, but all of which taken together shall constitute one and the same agreement.

9. This Agreement shall be governed by and construed in accordance with the law of the State of New York.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and delivered by their duly authorized officers as of the date first above written.

LOAN PARTIES

COLLEGE CREEK MEDIA, LLC

By: _____

Title: _____

MEDIA FOCUS, LLC

By: _____

Title: _____

COLLEGE CREEK BROADCASTING, INC.

By: _____

Title: _____

AGENT AND LENDER

PCRL INVESTMENTS L.P., as Agent and as
Lender

By: _____

Title: _____

SCHEDULE A

FCC AUTHORIZATIONS

Construction Permit File No.: BNPH-20041228AAX
Facility ID No.: 164138
Original Applicant Name: College Creek Broadcasting, Inc.
Frequency: 93.5 MHz
Channel: 228
Community of License: Paxton, Nebraska
Granted: 3/18/2005
Expiration Date: 3/18/2008

Construction Permit File No.: BNPH-20041228AAU
Facility ID No.: 164139
Original Applicant Name: College Creek Broadcasting, Inc.
Frequency: 100.7 MHz
Channel: 264
Community of License: Sutherland, Nebraska
Granted: 3/25/2005
Expiration Date: 3/25/2008

SCHEDULE B

TANGIBLE PERSONAL PROPERTY

None.

SCHEDULE C

REAL ESTATE

None.

SCHEDULE D

ALLOCATION OF PURCHASE PRICE

Seller and Buyer agree to allocate the Purchase Price for U.S. Federal Income Tax purposes, as follows:

Class I	Cash and General Deposit Accounts (other than Certificates of Deposit)	\$0.00
Class II	Actively Traded Personal Property (within the meaning of Section 1092(d) (1)), Certificates of Deposit and Foreign Currency	\$0.00
Class III	Mark-to-Mark Asset and Debt Instruments (including Accounts Receivable)	\$0.00
Class IV	Inventory (Stock in Trade of Taxpayer or other Property held primarily for sale to Customers in the ordinary course of business)	\$0.00
Class V	All other Assets, except Class I, II, III, IV, VI and VII (e.g., furniture, fixtures, land, buildings, equipment, etc.)	\$0.00
Class VI	All Section 197 Intangibles (e.g., business records, intellectual property, licenses granted by the government, covenants not to compete, etc.), except Goodwill and Going Concern Value	\$475,000.00
Class VII	Goodwill and Going Concern Value	\$0.00
	Total	\$475,000.00