

**FINANCIAL INDUSTRY REGULATORY AUTHORITY
LETTER OF ACCEPTANCE, WAIVER, AND CONSENT
NO. 2018057389701**

TO: Department of Enforcement
Financial Industry Regulatory Authority (FINRA)

RE: Citigroup Global Markets Inc. (Respondent)
Member Firm
CRD No. 7059

Pursuant to FINRA Rule 9216, Respondent Citigroup Global Markets Inc. (CGMI) submits this Letter of Acceptance, Waiver, and Consent (AWC) for the purpose of proposing a settlement of the alleged rule violations described below. This AWC is submitted on the condition that, if accepted, FINRA will not bring any future actions against Respondent alleging violations based on the same factual findings described in this AWC.

I.

ACCEPTANCE AND CONSENT

- A. Respondent hereby accepts and consents, without admitting or denying the findings, and solely for the purposes of this proceeding and any other proceeding brought by or on behalf of FINRA, or to which FINRA is a party, prior to a hearing and without an adjudication of any issue of law or fact, to the entry of the following findings by FINRA:

BACKGROUND

CGMI has been a FINRA member firm since 1936 and is headquartered in New York City. It provides investment banking, asset management, brokerage, securities trading, advisory, and other financial services. The firm has approximately 735 branch offices in the United States with approximately 7,400 registered persons. CGMI does not have any relevant disciplinary history.

OVERVIEW

From July 1, 2009 to October 31, 2017, CGMI failed to establish and maintain a supervisory system reasonably designed to supervise representatives' recommendations to customers to purchase particular share classes of 529 savings plans in violation of MSRB Rule G-27. Specifically, CGMI's supervisory system was not reasonably designed to supervise 529 share-class recommendations executed through transactions made directly with plan fund companies.

As more fully described below, the Department of Enforcement credits CGMI for its extraordinary cooperation. Accordingly, this AWC includes an order for restitution of approximately \$514,932, plus interest and a censure, but no fine.

FACTS AND VIOLATIVE CONDUCT

This matter originated from FINRA’s cycle exam of CGMI.

Background—529 Plans

529 plans are tax-advantaged municipal securities that are designed to encourage saving for the future educational expenses of a designated beneficiary.¹ 529 plans are sponsored by states, state agencies, or educational institutions. States offer 529 plans either directly, through designated broker-dealers, or both.

Shares of 529 plans are sold in different classes with different fee structures.² Class A shares typically impose a front-end sales charge but charge lower annual fees compared to other classes.³ Class C shares typically impose no front-end sales charge but impose higher annual fees than Class A shares. Because of their higher annual fees, Class C shares may be more expensive over extended holding periods and, consequently, Class A shares are frequently the suitable option for accounts with younger beneficiaries and longer investment horizons.⁴

The cost of a Class A share versus a Class C share can be meaningful for a retail investor. For example, applying the fee structure of one 529 plan commonly sold by CGMI during the relevant period, a customer who initially invested \$10,000 in Class C shares and held those shares for eighteen years would pay approximately \$1,300 more in fees and expenses than if the customer had invested the same amount in Class A shares. Moreover, the total value of the customer’s 529 plan account for this period would be worth approximately \$1,500 less than an account that instead was invested in Class A shares.⁵

¹ 529 plans are named after Section 529 of the Internal Revenue Code (26 U.S.C. § 529), which grants tax-exempt status to qualified tuition programs.

² A 529 plan is structured as a trust. A customer purchases “units” in the trust. For purposes of this AWC, the terms “unit class” and “share class” are used interchangeably.

³ Additionally, some 529 plans reduce front-end sales charges if the aggregate amount invested meets certain thresholds—known as breakpoint discounts.

⁴ Class C shares may be suitable for accounts with younger beneficiaries based on the customers’ particular facts and circumstances. Additionally, as of January 1, 2018, amendments to the United States tax code permit 529 plan customers to withdraw tax-free up to \$10,000 per beneficiary, per year, for tuition in connection with enrollment or attendance at a public, private, or religious elementary or secondary school. This AWC addresses misconduct prior to January 2018.

⁵ This example assumes a 5% annual rate of return for both Class A and Class C shares, no enrollment fees or annual maintenance fees and no share-class auto-conversion feature.

MSRB Rules Relating to 529 Plan Share-Class Recommendations

Because 529 plans are municipal securities, the sales of 529 plans are governed by the rules of the Municipal Securities Rulemaking Board (MSRB). MSRB Rule G-19 requires a broker, dealer or municipal securities dealer to have a reasonable basis to believe that a recommended transaction involving a municipal security is suitable for the customer, based on the information it obtained through reasonable diligence to ascertain the customer's investment profile. A customer's investment profile includes, among other factors, the customer's investment objectives.

The MSRB has stated that information regarding a 529 plan's designated beneficiary should be treated as information relating to the customer's investment objectives for purposes of MSRB Rule G-19. Specifically, the MSRB has stated that information known about the designated beneficiary of a 529 plan—such as the age of the beneficiary and the number of years until the funds will be needed to pay the beneficiary's education expenses—generally would be relevant in weighing the investment objectives of the customer.⁶

MSRB Rule G-27(a) requires each broker, dealer, and municipal securities dealer to supervise the conduct of its municipal securities activities to ensure compliance with MSRB rules and federal securities laws. MSRB Rule G-27(b) requires each firm to establish and maintain a system to supervise its municipal securities activities that is reasonably designed to achieve compliance with MSRB rules and the federal securities laws.

CGMI's 529 Plan Business

During the relevant period, CGMI was a designated broker-dealer for eighteen state-sponsored 529 plans. During this period, CGMI customers invested approximately \$428 million in 529 plans offered by the firm.

CGMI's Procedures Regarding 529 Plan Share-Class Recommendations

During the relevant period, CGMI's written procedures instructed registered representatives, when recommending 529 share-class options, to consider the associated charges and fees. The procedures noted that certain share classes may be more advantageous depending on the size of the account, the beneficiary's age, and the customer's investment horizon. The procedures further required supervisors to ensure that, in recommending a particular share class, representatives considered the approximate length of time until the customer expected to redeem the shares to fund education expenses.

⁶ *Interpretation on Customer Obligations Related to Marketing of 529 College Savings Plans* (Aug. 7, 2006).

CGMI's Supervisory System Was Not Reasonably Designed to Supervise Share-Class Recommendations

Although CGMI's written procedures identified certain factors relevant to evaluating 529 plan share-class suitability, the firm's system for supervising representatives' 529 plan recommendations during the relevant period was not reasonably designed.

CGMI permitted its representatives to establish and effect sales in 529 plan accounts through both its internal order entry and account system, as well as through "off-platform" transactions conducted directly with 529 plan fund companies. For 529 plan accounts that were established through CGMI's order entry and account system, and for the transactions effected through that system, firm supervisors reviewed and approved accounts at the time of opening and supervised transactions in those accounts through the firm's daily trade blotter review.

For 529 plan accounts and transactions that occurred off-platform, which comprised the majority of the firm's 529 plan business, CGMI did not apply consistently the same level of supervisory review and approval. Unless CGMI representatives took additional and voluntary steps to create a "shell" account that would effectively link off-platform 529 plan business with the firm's internal order entry and account system, the firm's supervisors lacked information necessary to supervise those accounts and transactions. While the firm had procedures that allowed representatives to create shell accounts and upload to the firm's system beneficiary birthdates, anticipated enrollment dates, and other relevant information, there was no requirement that representatives do so. Moreover, absent the creation of a shell account, CGMI did not have any process, procedure, or control in place to (i) identify off-platform accounts and transactions, and (ii) check that those accounts and transactions were subject to supervisory review, including with respect to the suitability of share-class recommendations.

As a result, the firm failed to supervise thousands of 529 plan transactions, in approximately 30,000 accounts, that representatives executed directly with plan fund companies. These included transactions in accounts in which CGMI customers purchased 529 plan Class C shares despite investment horizons suggesting those investments may have been unsuitable.

Therefore, CGMI violated MSRB Rule G-27(a) and (b).

CGMI has agreed to pay restitution and interest relating to the sale of Class C shares to 1,327 529 plan customer accounts, pursuant to a methodology previously submitted to FINRA, in the estimated amount of \$514,932, plus interest, on the terms specified below.

CREDIT FOR EXTRAORDINARY COOPERATION

In resolving this matter without a fine, Enforcement has recognized CGMI's extraordinary cooperation. The firm: (i) initiated an extensive review of its systems, practices, and procedures with respect to supervision of 529 plan transactions; (ii) enhanced its supervisory system to include surveillance of share-class recommendations;

and (iii) provided substantial assistance to FINRA in its investigation, including by engaging an outside consulting firm to conduct a complex analysis to identify potentially disadvantaged customers and then establishing a plan to provide broad remediation to those customers.

B. CGMI also consents to the imposition of the following sanctions:

- a censure, and
- restitution of \$514,932 plus interest as described below.

Restitution is ordered to be paid to the 1,327 customers listed on Attachment A hereto that incurred excess fees due to their investments in Class C shares in the estimated total amount of \$514,932, plus interest at the rate set forth in Section 6621(a)(2) of the Internal Revenue Code, 26 U.S.C. 6621(a)(2). The interest amount shall be calculated based on the date that restitution amounts for each respective customer were first incurred until a calculation date, not unacceptable to FINRA staff, reasonably proximate to the actual date of payment.

A registered principal on behalf of CGMI shall submit satisfactory proof of payment of restitution and prejudgment interest (separately specifying the date and amount of each paid to each customer listed on Attachment A) or of reasonable and documented efforts undertaken to effect restitution. Such proof shall be submitted by email to EnforcementNotice@FINRA.org from a work-related account of the registered principal of Respondent. The email must identify Respondent and the case number and include adequate documentation demonstrating that the payment has been provided. This proof shall be provided by email to EnforcementNotice@FINRA.org no later than 270 days after the date of the notice of acceptance of the AWC.

If for any reason CGMI cannot locate any customer identified in Attachment A after reasonable and documented efforts within 270 days after the date of the notice of acceptance of the AWC, or such additional period agreed to by FINRA in writing, CGMI shall forward any undistributed restitution and interest to the appropriate escheat, unclaimed property, or abandoned property fund for the state in which the customer is last known to have resided. Respondent shall provide satisfactory proof of such action to FINRA in the manner described above, within 14 calendar days of forwarding the undistributed restitution and interest to the appropriate state authority.

Restitution payments to customers shall be preceded or accompanied by a letter, not unacceptable to FINRA, describing the reason for the payment and the fact that the payment is being made pursuant to a settlement with FINRA and as a term of this AWC.

Respondent specifically and voluntarily waives any right to claim an inability to pay, now or at any time after the execution of the AWC, the monetary sanction imposed in this matter.

The imposition of a restitution order or any other monetary sanction in this AWC, and the timing of such ordered payments, does not preclude customers from pursuing their own actions to obtain restitution or other remedies.

The sanctions imposed in this AWC shall be effective on a date set by FINRA.

II.

WAIVER OF PROCEDURAL RIGHTS

Respondent specifically and voluntarily waives the following rights granted under FINRA's Code of Procedure:

- A. To have a Complaint issued specifying the allegations against it;
- B. To be notified of the Complaint and have the opportunity to answer the allegations in writing;
- C. To defend against the allegations in a disciplinary hearing before a hearing panel, to have a written record of the hearing made and to have a written decision issued; and
- D. To appeal any such decision to the NAC and then to the U.S. Securities and Exchange Commission and a U.S. Court of Appeals.

Further, Respondent specifically and voluntarily waives any right to claim bias or prejudgment of the Chief Legal Officer, the NAC, or any member of the NAC, in connection with such person's or body's participation in discussions regarding the terms and conditions of this AWC, or other consideration of this AWC, including its acceptance or rejection.

Respondent further specifically and voluntarily waives any right to claim that a person violated the ex parte prohibitions of FINRA Rule 9143 or the separation of functions prohibitions of FINRA Rule 9144, in connection with such person's or body's participation in discussions regarding the terms and conditions of this AWC, or other consideration of this AWC, including its acceptance or rejection.

III.

OTHER MATTERS

Respondent understands that:

- A. Submission of this AWC is voluntary and will not resolve this matter unless and until it has been reviewed and accepted by the NAC, a Review Subcommittee of the NAC, or the Office of Disciplinary Affairs (ODA), pursuant to FINRA Rule 9216;

- [REDACTED]
- B. If this AWC is not accepted, its submission will not be used as evidence to prove any of the allegations against Respondent; and
- C. If accepted:
1. this AWC will become part of Respondent's permanent disciplinary record and may be considered in any future action brought by FINRA or any other regulator against Respondent;
 2. this AWC will be made available through FINRA's public disclosure program in accordance with FINRA Rule 8313;
 3. FINRA may make a public announcement concerning this agreement and the subject matter thereof in accordance with FINRA Rule 8313; and
 4. Respondent may not take any action or make or permit to be made any public statement, including in regulatory filings or otherwise, denying, directly or indirectly, any finding in this AWC or create the impression that the AWC is without factual basis. Respondent may not take any position in any proceeding brought by or on behalf of FINRA, or to which FINRA is a party, that is inconsistent with any part of this AWC. Nothing in this provision affects Respondent's testimonial obligations or right to take legal or factual positions in litigation or other legal proceedings in which FINRA is not a party.
- D. Respondent may attach a corrective action statement to this AWC that is a statement of demonstrable corrective steps taken to prevent future misconduct. Respondent understands that it may not deny the charges or make any statement that is inconsistent with the AWC in this statement. This statement does not constitute factual or legal findings by FINRA, nor does it reflect the views of FINRA.

The undersigned, on behalf of Respondent, certifies that a person duly authorized to act on Respondent's behalf has read and understands all of the provisions of this AWC and has been given a full opportunity to ask questions about it; that Respondent has agreed to the AWC's provisions voluntarily; and that no offer, threat, inducement, or promise of any kind, other than the terms set forth in this AWC and the prospect of avoiding the issuance of a complaint, has been made to induce Respondent to submit this AWC.

December 9, 2020

Date



Citigroup Global Markets Inc.
Respondent

Joshua E. Levine
Print Name: _____

Title: Managing Director

Reviewed by:



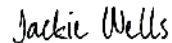
Sarah Aberg
Counsel for Respondent
Sheppard Mullin
30 Rockefeller Plaza
New York, NY 10112

Accepted by FINRA:

December 16, 2020

Date

Signed on behalf of the
Director of ODA, by delegated authority



Jackie A. Wells
Senior Counsel
FINRA
Department of Enforcement
200 Liberty Street
New York, NY 10281

Attachment A	
#	Pre-Interest Restitution Amount
Client 1	\$ 14,275.20
Client 2	\$ 14,224.08
Client 3	\$ 11,545.11
Client 4	\$ 10,786.79
Client 5	\$ 7,502.62
Client 6	\$ 6,004.48
Client 7	\$ 6,400.55
Client 8	\$ 5,440.91
Client 9	\$ 5,542.50
Client 10	\$ 4,724.79
Client 11	\$ 4,724.79
Client 12	\$ 4,435.84
Client 13	\$ 4,608.53
Client 14	\$ 4,322.65
Client 15	\$ 4,274.06
Client 16	\$ 4,178.93
Client 17	\$ 4,195.79
Client 18	\$ 4,139.19
Client 19	\$ 3,876.91
Client 20	\$ 3,722.69
Client 21	\$ 3,642.74
Client 22	\$ 3,664.28
Client 23	\$ 3,567.22
Client 24	\$ 3,400.06
Client 25	\$ 3,445.95
Client 26	\$ 2,960.24
Client 27	\$ 2,761.01
Client 28	\$ 2,837.70
Client 29	\$ 2,775.47
Client 30	\$ 2,639.15
Client 31	\$ 2,634.93
Client 32	\$ 2,617.63
Client 33	\$ 2,494.45
Client 34	\$ 2,475.95
Client 35	\$ 2,393.77
Client 36	\$ 2,466.39
Client 37	\$ 2,347.52
Client 38	\$ 2,329.80
Client 39	\$ 2,285.99
Client 40	\$ 2,257.80
Client 41	\$ 2,323.48
Client 42	\$ 2,286.25
Client 43	\$ 2,264.67
Client 44	\$ 2,119.16
Client 45	\$ 2,113.70
Client 46	\$ 2,187.92
Client 47	\$ 2,054.41

#	Pre-Interest Restitution Amount
Client 48	\$ 2,051.39
Client 49	\$ 2,012.09
Client 50	\$ 2,035.60
Client 51	\$ 2,033.98
Client 52	\$ 2,028.67
Client 53	\$ 2,048.86
Client 54	\$ 1,976.07
Client 55	\$ 2,007.04
Client 56	\$ 2,007.04
Client 57	\$ 2,012.45
Client 58	\$ 1,898.81
Client 59	\$ 1,810.09
Client 60	\$ 1,838.66
Client 61	\$ 1,759.42
Client 62	\$ 1,726.38
Client 63	\$ 1,686.13
Client 64	\$ 1,740.94
Client 65	\$ 1,636.16
Client 66	\$ 1,599.22
Client 67	\$ 1,591.69
Client 68	\$ 1,711.15
Client 69	\$ 1,573.68
Client 70	\$ 1,609.88
Client 71	\$ 1,547.98
Client 72	\$ 1,468.43
Client 73	\$ 1,501.69
Client 74	\$ 1,463.15
Client 75	\$ 1,443.84
Client 76	\$ 1,452.90
Client 77	\$ 1,447.48
Client 78	\$ 1,411.48
Client 79	\$ 1,380.04
Client 80	\$ 1,373.76
Client 81	\$ 1,318.51
Client 82	\$ 1,268.61
Client 83	\$ 1,262.42
Client 84	\$ 1,207.45
Client 85	\$ 1,195.32
Client 86	\$ 1,203.29
Client 87	\$ 1,199.08
Client 88	\$ 1,250.70
Client 89	\$ 1,126.13
Client 90	\$ 1,130.52
Client 91	\$ 1,158.77
Client 92	\$ 1,100.21
Client 93	\$ 1,150.21
Client 94	\$ 1,107.62
Client 95	\$ 1,099.49

#	Pre-Interest Restitution Amount
Client 96	\$ 1,120.06
Client 97	\$ 1,123.80
Client 98	\$ 1,059.27
Client 99	\$ 1,030.08
Client 100	\$ 1,028.47
Client 101	\$ 1,022.68
Client 102	\$ 1,019.30
Client 103	\$ 1,019.30
Client 104	\$ 1,019.30
Client 105	\$ 1,057.44
Client 106	\$ 1,098.50
Client 107	\$ 990.32
Client 108	\$ 983.99
Client 109	\$ 980.29
Client 110	\$ 975.87
Client 111	\$ 975.47
Client 112	\$ 970.56
Client 113	\$ 970.53
Client 114	\$ 970.00
Client 115	\$ 1,024.79
Client 116	\$ 1,001.25
Client 117	\$ 962.88
Client 118	\$ 913.57
Client 119	\$ 951.04
Client 120	\$ 906.05
Client 121	\$ 943.38
Client 122	\$ 901.83
Client 123	\$ 898.18
Client 124	\$ 888.20
Client 125	\$ 882.21
Client 126	\$ 906.78
Client 127	\$ 939.49
Client 128	\$ 939.49
Client 129	\$ 903.53
Client 130	\$ 857.02
Client 131	\$ 854.05
Client 132	\$ 896.89
Client 133	\$ 896.89
Client 134	\$ 876.63
Client 135	\$ 876.63
Client 136	\$ 876.63
Client 137	\$ 849.62
Client 138	\$ 849.10
Client 139	\$ 825.67
Client 140	\$ 861.08
Client 141	\$ 857.64
Client 142	\$ 814.74
Client 143	\$ 809.49

#	Pre-Interest Restitution Amount
Client 144	\$ 805.36
Client 145	\$ 799.98
Client 146	\$ 786.41
Client 147	\$ 773.73
Client 148	\$ 773.21
Client 149	\$ 768.73
Client 150	\$ 768.65
Client 151	\$ 760.33
Client 152	\$ 790.75
Client 153	\$ 789.24
Client 154	\$ 747.29
Client 155	\$ 744.40
Client 156	\$ 743.87
Client 157	\$ 742.51
Client 158	\$ 708.51
Client 159	\$ 708.51
Client 160	\$ 739.82
Client 161	\$ 706.16
Client 162	\$ 723.44
Client 163	\$ 723.28
Client 164	\$ 687.89
Client 165	\$ 680.26
Client 166	\$ 680.26
Client 167	\$ 679.69
Client 168	\$ 726.21
Client 169	\$ 726.21
Client 170	\$ 726.21
Client 171	\$ 675.33
Client 172	\$ 660.35
Client 173	\$ 674.89
Client 174	\$ 674.59
Client 175	\$ 673.60
Client 176	\$ 672.29
Client 177	\$ 655.58
Client 178	\$ 643.25
Client 179	\$ 667.29
Client 180	\$ 635.82
Client 181	\$ 627.45
Client 182	\$ 650.33
Client 183	\$ 648.80
Client 184	\$ 648.80
Client 185	\$ 619.94
Client 186	\$ 632.12
Client 187	\$ 638.17
Client 188	\$ 679.88
Client 189	\$ 604.79
Client 190	\$ 632.13
Client 191	\$ 588.98

#	Pre-Interest Restitution Amount
Client 192	\$ 609.40
Client 193	\$ 589.74
Client 194	\$ 611.69
Client 195	\$ 584.61
Client 196	\$ 624.77
Client 197	\$ 590.99
Client 198	\$ 567.88
Client 199	\$ 592.96
Client 200	\$ 564.75
Client 201	\$ 589.34
Client 202	\$ 562.80
Client 203	\$ 561.42
Client 204	\$ 572.82
Client 205	\$ 581.42
Client 206	\$ 589.59
Client 207	\$ 579.40
Client 208	\$ 575.02
Client 209	\$ 557.34
Client 210	\$ 585.44
Client 211	\$ 574.17
Client 212	\$ 539.28
Client 213	\$ 561.34
Client 214	\$ 535.66
Client 215	\$ 558.80
Client 216	\$ 573.51
Client 217	\$ 586.16
Client 218	\$ 545.53
Client 219	\$ 527.05
Client 220	\$ 549.45
Client 221	\$ 573.09
Client 222	\$ 523.19
Client 223	\$ 598.50
Client 224	\$ 598.50
Client 225	\$ 542.66
Client 226	\$ 550.44
Client 227	\$ 515.44
Client 228	\$ 565.60
Client 229	\$ 512.96
Client 230	\$ 535.45
Client 231	\$ 509.14
Client 232	\$ 507.21
Client 233	\$ 502.99
Client 234	\$ 525.38
Client 235	\$ 515.77
Client 236	\$ 519.27
Client 237	\$ 493.96
Client 238	\$ 514.81
Client 239	\$ 514.18

#	Pre-Interest Restitution Amount
Client 240	\$ 495.12
Client 241	\$ 486.99
Client 242	\$ 512.63
Client 243	\$ 508.38
Client 244	\$ 508.11
Client 245	\$ 505.81
Client 246	\$ 480.52
Client 247	\$ 480.52
Client 248	\$ 487.56
Client 249	\$ 501.03
Client 250	\$ 507.80
Client 251	\$ 495.73
Client 252	\$ 472.72
Client 253	\$ 497.25
Client 254	\$ 531.91
Client 255	\$ 469.23
Client 256	\$ 486.21
Client 257	\$ 462.50
Client 258	\$ 481.50
Client 259	\$ 455.11
Client 260	\$ 454.43
Client 261	\$ 450.48
Client 262	\$ 471.28
Client 263	\$ 448.10
Client 264	\$ 470.66
Client 265	\$ 463.75
Client 266	\$ 443.30
Client 267	\$ 463.62
Client 268	\$ 458.07
Client 269	\$ 456.06
Client 270	\$ 452.61
Client 271	\$ 431.85
Client 272	\$ 449.75
Client 273	\$ 432.88
Client 274	\$ 419.58
Client 275	\$ 416.47
Client 276	\$ 428.64
Client 277	\$ 431.55
Client 278	\$ 477.50
Client 279	\$ 427.67
Client 280	\$ 407.05
Client 281	\$ 426.07
Client 282	\$ 421.28
Client 283	\$ 434.96
Client 284	\$ 418.59
Client 285	\$ 445.92
Client 286	\$ 398.82
Client 287	\$ 397.89

#	Pre-Interest Restitution Amount
Client 288	\$ 410.89
Client 289	\$ 424.80
Client 290	\$ 416.46
Client 291	\$ 410.64
Client 292	\$ 406.86
Client 293	\$ 405.19
Client 294	\$ 402.84
Client 295	\$ 404.06
Client 296	\$ 381.93
Client 297	\$ 398.54
Client 298	\$ 394.78
Client 299	\$ 378.01
Client 300	\$ 371.28
Client 301	\$ 370.58
Client 302	\$ 386.28
Client 303	\$ 368.41
Client 304	\$ 373.80
Client 305	\$ 384.61
Client 306	\$ 383.01
Client 307	\$ 382.94
Client 308	\$ 381.95
Client 309	\$ 363.66
Client 310	\$ 366.41
Client 311	\$ 365.01
Client 312	\$ 357.07
Client 313	\$ 363.68
Client 314	\$ 355.49
Client 315	\$ 374.30
Client 316	\$ 371.00
Client 317	\$ 350.59
Client 318	\$ 361.55
Client 319	\$ 361.55
Client 320	\$ 342.73
Client 321	\$ 342.73
Client 322	\$ 340.11
Client 323	\$ 354.92
Client 324	\$ 354.75
Client 325	\$ 353.53
Client 326	\$ 350.39
Client 327	\$ 347.55
Client 328	\$ 338.98
Client 329	\$ 366.67
Client 330	\$ 366.67
Client 331	\$ 356.16
Client 332	\$ 341.47
Client 333	\$ 340.67
Client 334	\$ 340.67
Client 335	\$ 338.17

#	Pre-Interest Restitution Amount
Client 336	\$ 338.02
Client 337	\$ 337.34
Client 338	\$ 337.16
Client 339	\$ 334.73
Client 340	\$ 345.57
Client 341	\$ 330.97
Client 342	\$ 329.02
Client 343	\$ 328.99
Client 344	\$ 314.36
Client 345	\$ 328.77
Client 346	\$ 316.23
Client 347	\$ 313.64
Client 348	\$ 326.69
Client 349	\$ 326.15
Client 350	\$ 311.14
Client 351	\$ 346.29
Client 352	\$ 306.16
Client 353	\$ 305.63
Client 354	\$ 305.52
Client 355	\$ 353.24
Client 356	\$ 316.99
Client 357	\$ 328.84
Client 358	\$ 313.89
Client 359	\$ 310.12
Client 360	\$ 331.79
Client 361	\$ 308.85
Client 362	\$ 307.44
Client 363	\$ 304.20
Client 364	\$ 315.84
Client 365	\$ 302.77
Client 366	\$ 284.72
Client 367	\$ 300.55
Client 368	\$ 286.76
Client 369	\$ 299.48
Client 370	\$ 307.04
Client 371	\$ 285.40
Client 372	\$ 285.32
Client 373	\$ 285.98
Client 374	\$ 293.93
Client 375	\$ 292.57
Client 376	\$ 283.61
Client 377	\$ 275.41
Client 378	\$ 275.22
Client 379	\$ 275.22
Client 380	\$ 290.52
Client 381	\$ 293.52
Client 382	\$ 293.84
Client 383	\$ 293.84

#	Pre-Interest Restitution Amount
Client 384	\$ 297.96
Client 385	\$ 273.08
Client 386	\$ 291.86
Client 387	\$ 292.57
Client 388	\$ 270.21
Client 389	\$ 279.58
Client 390	\$ 279.48
Client 391	\$ 264.63
Client 392	\$ 276.53
Client 393	\$ 275.96
Client 394	\$ 275.48
Client 395	\$ 275.48
Client 396	\$ 276.96
Client 397	\$ 262.38
Client 398	\$ 276.79
Client 399	\$ 276.79
Client 400	\$ 276.79
Client 401	\$ 260.19
Client 402	\$ 259.99
Client 403	\$ 254.53
Client 404	\$ 254.18
Client 405	\$ 254.81
Client 406	\$ 263.38
Client 407	\$ 262.02
Client 408	\$ 261.63
Client 409	\$ 259.23
Client 410	\$ 248.86
Client 411	\$ 248.86
Client 412	\$ 247.57
Client 413	\$ 257.72
Client 414	\$ 257.09
Client 415	\$ 256.95
Client 416	\$ 253.84
Client 417	\$ 242.00
Client 418	\$ 252.11
Client 419	\$ 250.09
Client 420	\$ 255.36
Client 421	\$ 249.25
Client 422	\$ 238.24
Client 423	\$ 262.22
Client 424	\$ 237.08
Client 425	\$ 247.30
Client 426	\$ 236.17
Client 427	\$ 233.86
Client 428	\$ 233.26
Client 429	\$ 236.45
Client 430	\$ 231.73
Client 431	\$ 230.82

#	Pre-Interest Restitution Amount
Client 432	\$ 232.87
Client 433	\$ 263.10
Client 434	\$ 237.92
Client 435	\$ 226.08
Client 436	\$ 235.33
Client 437	\$ 235.33
Client 438	\$ 248.35
Client 439	\$ 223.40
Client 440	\$ 223.01
Client 441	\$ 232.00
Client 442	\$ 254.59
Client 443	\$ 233.53
Client 444	\$ 228.69
Client 445	\$ 225.95
Client 446	\$ 218.10
Client 447	\$ 227.84
Client 448	\$ 217.21
Client 449	\$ 238.14
Client 450	\$ 219.94
Client 451	\$ 215.16
Client 452	\$ 214.33
Client 453	\$ 213.92
Client 454	\$ 208.72
Client 455	\$ 212.97
Client 456	\$ 231.78
Client 457	\$ 222.19
Client 458	\$ 211.73
Client 459	\$ 211.17
Client 460	\$ 212.93
Client 461	\$ 218.47
Client 462	\$ 228.42
Client 463	\$ 208.37
Client 464	\$ 217.58
Client 465	\$ 211.97
Client 466	\$ 211.63
Client 467	\$ 206.30
Client 468	\$ 215.36
Client 469	\$ 209.12
Client 470	\$ 222.60
Client 471	\$ 214.47
Client 472	\$ 206.34
Client 473	\$ 221.22
Client 474	\$ 213.39
Client 475	\$ 213.29
Client 476	\$ 207.51
Client 477	\$ 212.60
Client 478	\$ 202.77
Client 479	\$ 218.93

#	Pre-Interest Restitution Amount
Client 480	\$ 201.83
Client 481	\$ 211.33
Client 482	\$ 210.17
Client 483	\$ 210.17
Client 484	\$ 210.17
Client 485	\$ 197.74
Client 486	\$ 192.62
Client 487	\$ 213.65
Client 488	\$ 196.90
Client 489	\$ 195.89
Client 490	\$ 195.43
Client 491	\$ 204.32
Client 492	\$ 194.13
Client 493	\$ 204.27
Client 494	\$ 207.84
Client 495	\$ 203.96
Client 496	\$ 201.74
Client 497	\$ 200.48
Client 498	\$ 209.38
Client 499	\$ 199.59
Client 500	\$ 190.37
Client 501	\$ 198.49
Client 502	\$ 198.15
Client 503	\$ 200.51
Client 504	\$ 193.49
Client 505	\$ 184.17
Client 506	\$ 197.92
Client 507	\$ 197.92
Client 508	\$ 197.92
Client 509	\$ 192.25
Client 510	\$ 182.27
Client 511	\$ 196.75
Client 512	\$ 196.75
Client 513	\$ 193.85
Client 514	\$ 184.53
Client 515	\$ 184.88
Client 516	\$ 190.59
Client 517	\$ 186.23
Client 518	\$ 194.12
Client 519	\$ 185.84
Client 520	\$ 190.66
Client 521	\$ 190.66
Client 522	\$ 190.66
Client 523	\$ 185.52
Client 524	\$ 186.94
Client 525	\$ 193.74
Client 526	\$ 175.18
Client 527	\$ 182.63

#	Pre-Interest Restitution Amount
Client 528	\$ 182.19
Client 529	\$ 174.17
Client 530	\$ 174.17
Client 531	\$ 174.17
Client 532	\$ 183.02
Client 533	\$ 173.50
Client 534	\$ 172.98
Client 535	\$ 179.02
Client 536	\$ 172.46
Client 537	\$ 179.81
Client 538	\$ 179.81
Client 539	\$ 179.61
Client 540	\$ 171.10
Client 541	\$ 168.51
Client 542	\$ 177.72
Client 543	\$ 174.08
Client 544	\$ 166.09
Client 545	\$ 165.82
Client 546	\$ 176.02
Client 547	\$ 165.05
Client 548	\$ 177.00
Client 549	\$ 171.03
Client 550	\$ 164.16
Client 551	\$ 163.19
Client 552	\$ 170.35
Client 553	\$ 169.68
Client 554	\$ 183.39
Client 555	\$ 183.39
Client 556	\$ 161.89
Client 557	\$ 161.75
Client 558	\$ 161.34
Client 559	\$ 174.10
Client 560	\$ 167.59
Client 561	\$ 156.38
Client 562	\$ 158.39
Client 563	\$ 161.95
Client 564	\$ 154.11
Client 565	\$ 160.23
Client 566	\$ 159.67
Client 567	\$ 160.52
Client 568	\$ 152.05
Client 569	\$ 175.01
Client 570	\$ 150.13
Client 571	\$ 158.16
Client 572	\$ 158.16
Client 573	\$ 158.00
Client 574	\$ 153.57
Client 575	\$ 150.68

#	Pre-Interest Restitution Amount
Client 576	\$ 159.74
Client 577	\$ 150.28
Client 578	\$ 149.88
Client 579	\$ 147.02
Client 580	\$ 158.52
Client 581	\$ 152.93
Client 582	\$ 146.55
Client 583	\$ 145.49
Client 584	\$ 145.41
Client 585	\$ 144.96
Client 586	\$ 146.39
Client 587	\$ 150.11
Client 588	\$ 143.13
Client 589	\$ 149.44
Client 590	\$ 159.99
Client 591	\$ 141.81
Client 592	\$ 152.18
Client 593	\$ 147.81
Client 594	\$ 146.07
Client 595	\$ 138.96
Client 596	\$ 144.81
Client 597	\$ 137.61
Client 598	\$ 152.21
Client 599	\$ 137.11
Client 600	\$ 137.07
Client 601	\$ 136.78
Client 602	\$ 135.43
Client 603	\$ 141.18
Client 604	\$ 143.46
Client 605	\$ 140.80
Client 606	\$ 140.20
Client 607	\$ 133.18
Client 608	\$ 132.38
Client 609	\$ 139.86
Client 610	\$ 139.86
Client 611	\$ 137.66
Client 612	\$ 132.37
Client 613	\$ 135.56
Client 614	\$ 135.49
Client 615	\$ 129.35
Client 616	\$ 136.73
Client 617	\$ 128.44
Client 618	\$ 138.81
Client 619	\$ 135.17
Client 620	\$ 129.82
Client 621	\$ 134.69
Client 622	\$ 127.16
Client 623	\$ 130.33

#	Pre-Interest Restitution Amount
Client 624	\$ 128.41
Client 625	\$ 126.17
Client 626	\$ 125.13
Client 627	\$ 130.73
Client 628	\$ 124.31
Client 629	\$ 142.37
Client 630	\$ 123.32
Client 631	\$ 128.62
Client 632	\$ 127.91
Client 633	\$ 130.34
Client 634	\$ 130.34
Client 635	\$ 127.40
Client 636	\$ 126.63
Client 637	\$ 127.56
Client 638	\$ 120.40
Client 639	\$ 120.40
Client 640	\$ 128.79
Client 641	\$ 119.20
Client 642	\$ 124.46
Client 643	\$ 123.57
Client 644	\$ 123.30
Client 645	\$ 116.76
Client 646	\$ 114.14
Client 647	\$ 128.99
Client 648	\$ 124.22
Client 649	\$ 121.06
Client 650	\$ 121.05
Client 651	\$ 115.28
Client 652	\$ 114.38
Client 653	\$ 123.51
Client 654	\$ 113.23
Client 655	\$ 118.37
Client 656	\$ 112.68
Client 657	\$ 118.04
Client 658	\$ 116.24
Client 659	\$ 117.74
Client 660	\$ 114.98
Client 661	\$ 114.98
Client 662	\$ 114.91
Client 663	\$ 114.61
Client 664	\$ 116.60
Client 665	\$ 113.79
Client 666	\$ 113.40
Client 667	\$ 113.13
Client 668	\$ 108.09
Client 669	\$ 117.26
Client 670	\$ 116.74
Client 671	\$ 106.98

#	Pre-Interest Restitution Amount
Client 672	\$ 117.81
Client 673	\$ 111.56
Client 674	\$ 112.10
Client 675	\$ 105.62
Client 676	\$ 114.42
Client 677	\$ 106.63
Client 678	\$ 107.63
Client 679	\$ 111.80
Client 680	\$ 106.87
Client 681	\$ 103.01
Client 682	\$ 100.34
Client 683	\$ 99.90
Client 684	\$ 108.19
Client 685	\$ 107.89
Client 686	\$ 99.11
Client 687	\$ 103.58
Client 688	\$ 98.28
Client 689	\$ 97.88
Client 690	\$ 103.75
Client 691	\$ 97.48
Client 692	\$ 101.69
Client 693	\$ 98.20
Client 694	\$ 96.75
Client 695	\$ 107.58
Client 696	\$ 95.45
Client 697	\$ 100.37
Client 698	\$ 105.08
Client 699	\$ 99.28
Client 700	\$ 99.28
Client 701	\$ 97.49
Client 702	\$ 92.52
Client 703	\$ 93.67
Client 704	\$ 96.03
Client 705	\$ 91.53
Client 706	\$ 98.52
Client 707	\$ 97.54
Client 708	\$ 89.78
Client 709	\$ 87.96
Client 710	\$ 89.41
Client 711	\$ 89.32
Client 712	\$ 92.97
Client 713	\$ 88.69
Client 714	\$ 88.50
Client 715	\$ 89.73
Client 716	\$ 92.12
Client 717	\$ 93.87
Client 718	\$ 101.19
Client 719	\$ 87.73

#	Pre-Interest Restitution Amount
Client 720	\$ 94.34
Client 721	\$ 96.66
Client 722	\$ 91.92
Client 723	\$ 93.19
Client 724	\$ 95.90
Client 725	\$ 89.10
Client 726	\$ 88.95
Client 727	\$ 96.30
Client 728	\$ 89.81
Client 729	\$ 93.51
Client 730	\$ 85.67
Client 731	\$ 91.37
Client 732	\$ 89.30
Client 733	\$ 85.23
Client 734	\$ 85.22
Client 735	\$ 90.41
Client 736	\$ 89.16
Client 737	\$ 90.80
Client 738	\$ 83.99
Client 739	\$ 83.54
Client 740	\$ 90.38
Client 741	\$ 87.04
Client 742	\$ 86.83
Client 743	\$ 89.69
Client 744	\$ 82.76
Client 745	\$ 89.55
Client 746	\$ 89.43
Client 747	\$ 79.37
Client 748	\$ 89.04
Client 749	\$ 89.04
Client 750	\$ 86.22
Client 751	\$ 85.71
Client 752	\$ 93.56
Client 753	\$ 87.61
Client 754	\$ 82.41
Client 755	\$ 81.89
Client 756	\$ 85.35
Client 757	\$ 81.64
Client 758	\$ 83.79
Client 759	\$ 86.82
Client 760	\$ 80.03
Client 761	\$ 86.60
Client 762	\$ 79.38
Client 763	\$ 78.08
Client 764	\$ 78.08
Client 765	\$ 84.46
Client 766	\$ 89.03
Client 767	\$ 80.85

#	Pre-Interest Restitution Amount
Client 768	\$ 78.85
Client 769	\$ 79.66
Client 770	\$ 78.61
Client 771	\$ 75.98
Client 772	\$ 74.54
Client 773	\$ 74.37
Client 774	\$ 80.46
Client 775	\$ 74.15
Client 776	\$ 78.02
Client 777	\$ 77.25
Client 778	\$ 73.87
Client 779	\$ 76.94
Client 780	\$ 76.93
Client 781	\$ 80.95
Client 782	\$ 76.86
Client 783	\$ 80.42
Client 784	\$ 72.80
Client 785	\$ 75.63
Client 786	\$ 71.87
Client 787	\$ 70.95
Client 788	\$ 70.87
Client 789	\$ 74.07
Client 790	\$ 73.94
Client 791	\$ 72.77
Client 792	\$ 75.17
Client 793	\$ 72.26
Client 794	\$ 71.16
Client 795	\$ 68.82
Client 796	\$ 71.94
Client 797	\$ 74.50
Client 798	\$ 73.54
Client 799	\$ 73.54
Client 800	\$ 67.20
Client 801	\$ 66.78
Client 802	\$ 72.96
Client 803	\$ 66.61
Client 804	\$ 71.96
Client 805	\$ 70.73
Client 806	\$ 70.85
Client 807	\$ 70.85
Client 808	\$ 69.61
Client 809	\$ 73.28
Client 810	\$ 73.28
Client 811	\$ 67.97
Client 812	\$ 68.09
Client 813	\$ 64.59
Client 814	\$ 65.55
Client 815	\$ 70.37

#	Pre-Interest Restitution Amount
Client 816	\$ 64.24
Client 817	\$ 67.98
Client 818	\$ 67.98
Client 819	\$ 66.79
Client 820	\$ 67.33
Client 821	\$ 66.04
Client 822	\$ 64.06
Client 823	\$ 66.23
Client 824	\$ 64.39
Client 825	\$ 63.43
Client 826	\$ 65.10
Client 827	\$ 68.47
Client 828	\$ 63.03
Client 829	\$ 61.85
Client 830	\$ 61.59
Client 831	\$ 63.54
Client 832	\$ 66.16
Client 833	\$ 68.96
Client 834	\$ 61.15
Client 835	\$ 64.26
Client 836	\$ 60.80
Client 837	\$ 66.61
Client 838	\$ 66.54
Client 839	\$ 65.37
Client 840	\$ 64.43
Client 841	\$ 69.83
Client 842	\$ 59.87
Client 843	\$ 62.52
Client 844	\$ 62.29
Client 845	\$ 64.74
Client 846	\$ 59.43
Client 847	\$ 64.25
Client 848	\$ 59.99
Client 849	\$ 63.91
Client 850	\$ 58.79
Client 851	\$ 61.03
Client 852	\$ 56.43
Client 853	\$ 60.37
Client 854	\$ 57.62
Client 855	\$ 59.88
Client 856	\$ 57.05
Client 857	\$ 57.05
Client 858	\$ 61.96
Client 859	\$ 60.91
Client 860	\$ 58.97
Client 861	\$ 55.69
Client 862	\$ 59.08
Client 863	\$ 56.31

#	Pre-Interest Restitution Amount
Client 864	\$ 63.41
Client 865	\$ 55.26
Client 866	\$ 61.46
Client 867	\$ 55.24
Client 868	\$ 57.59
Client 869	\$ 62.01
Client 870	\$ 54.68
Client 871	\$ 62.04
Client 872	\$ 60.07
Client 873	\$ 57.03
Client 874	\$ 59.90
Client 875	\$ 61.30
Client 876	\$ 55.57
Client 877	\$ 59.90
Client 878	\$ 54.46
Client 879	\$ 54.45
Client 880	\$ 52.67
Client 881	\$ 57.78
Client 882	\$ 55.20
Client 883	\$ 51.88
Client 884	\$ 61.38
Client 885	\$ 55.30
Client 886	\$ 52.61
Client 887	\$ 50.92
Client 888	\$ 58.42
Client 889	\$ 54.76
Client 890	\$ 55.74
Client 891	\$ 50.02
Client 892	\$ 53.52
Client 893	\$ 52.39
Client 894	\$ 50.05
Client 895	\$ 51.95
Client 896	\$ 47.92
Client 897	\$ 48.42
Client 898	\$ 50.51
Client 899	\$ 50.04
Client 900	\$ 51.29
Client 901	\$ 49.75
Client 902	\$ 49.29
Client 903	\$ 46.94
Client 904	\$ 46.70
Client 905	\$ 50.39
Client 906	\$ 49.00
Client 907	\$ 53.24
Client 908	\$ 48.31
Client 909	\$ 46.05
Client 910	\$ 44.90
Client 911	\$ 47.69

#	Pre-Interest Restitution Amount
Client 912	\$ 45.45
Client 913	\$ 47.43
Client 914	\$ 47.37
Client 915	\$ 47.33
Client 916	\$ 45.23
Client 917	\$ 48.43
Client 918	\$ 47.95
Client 919	\$ 47.54
Client 920	\$ 46.19
Client 921	\$ 44.96
Client 922	\$ 48.87
Client 923	\$ 45.75
Client 924	\$ 47.01
Client 925	\$ 51.19
Client 926	\$ 45.57
Client 927	\$ 42.96
Client 928	\$ 42.91
Client 929	\$ 48.95
Client 930	\$ 45.39
Client 931	\$ 41.84
Client 932	\$ 43.84
Client 933	\$ 41.27
Client 934	\$ 41.27
Client 935	\$ 40.83
Client 936	\$ 43.88
Client 937	\$ 40.21
Client 938	\$ 40.21
Client 939	\$ 43.61
Client 940	\$ 40.12
Client 941	\$ 41.24
Client 942	\$ 39.70
Client 943	\$ 39.58
Client 944	\$ 45.88
Client 945	\$ 42.62
Client 946	\$ 39.39
Client 947	\$ 41.03
Client 948	\$ 41.14
Client 949	\$ 40.82
Client 950	\$ 38.74
Client 951	\$ 44.51
Client 952	\$ 38.63
Client 953	\$ 40.18
Client 954	\$ 40.16
Client 955	\$ 39.98
Client 956	\$ 41.00
Client 957	\$ 39.70
Client 958	\$ 38.84
Client 959	\$ 37.88

#	Pre-Interest Restitution Amount
Client 960	\$ 39.62
Client 961	\$ 40.93
Client 962	\$ 40.14
Client 963	\$ 39.28
Client 964	\$ 36.88
Client 965	\$ 36.64
Client 966	\$ 38.55
Client 967	\$ 40.96
Client 968	\$ 38.14
Client 969	\$ 38.12
Client 970	\$ 36.21
Client 971	\$ 40.41
Client 972	\$ 38.30
Client 973	\$ 37.51
Client 974	\$ 38.60
Client 975	\$ 38.08
Client 976	\$ 37.14
Client 977	\$ 35.35
Client 978	\$ 38.14
Client 979	\$ 36.60
Client 980	\$ 36.42
Client 981	\$ 36.28
Client 982	\$ 34.22
Client 983	\$ 38.00
Client 984	\$ 35.39
Client 985	\$ 33.80
Client 986	\$ 36.67
Client 987	\$ 34.94
Client 988	\$ 36.44
Client 989	\$ 36.63
Client 990	\$ 35.20
Client 991	\$ 35.34
Client 992	\$ 34.21
Client 993	\$ 32.70
Client 994	\$ 32.69
Client 995	\$ 34.64
Client 996	\$ 37.11
Client 997	\$ 34.38
Client 998	\$ 33.39
Client 999	\$ 32.26
Client 1000	\$ 31.58
Client 1001	\$ 34.42
Client 1002	\$ 33.40
Client 1003	\$ 36.71
Client 1004	\$ 32.31
Client 1005	\$ 33.61
Client 1006	\$ 30.85
Client 1007	\$ 32.48

#	Pre-Interest Restitution Amount
Client 1008	\$ 32.23
Client 1009	\$ 30.72
Client 1010	\$ 30.44
Client 1011	\$ 33.40
Client 1012	\$ 34.95
Client 1013	\$ 33.20
Client 1014	\$ 30.03
Client 1015	\$ 30.03
Client 1016	\$ 30.03
Client 1017	\$ 29.82
Client 1018	\$ 28.69
Client 1019	\$ 29.98
Client 1020	\$ 28.45
Client 1021	\$ 29.70
Client 1022	\$ 29.70
Client 1023	\$ 29.46
Client 1024	\$ 31.20
Client 1025	\$ 30.55
Client 1026	\$ 27.88
Client 1027	\$ 28.90
Client 1028	\$ 27.20
Client 1029	\$ 27.16
Client 1030	\$ 28.40
Client 1031	\$ 27.00
Client 1032	\$ 28.66
Client 1033	\$ 26.54
Client 1034	\$ 27.74
Client 1035	\$ 28.56
Client 1036	\$ 26.44
Client 1037	\$ 28.76
Client 1038	\$ 25.63
Client 1039	\$ 27.29
Client 1040	\$ 30.43
Client 1041	\$ 30.43
Client 1042	\$ 25.64
Client 1043	\$ 25.54
Client 1044	\$ 26.47
Client 1045	\$ 25.58
Client 1046	\$ 25.19
Client 1047	\$ 26.21
Client 1048	\$ 26.66
Client 1049	\$ 27.36
Client 1050	\$ 27.46
Client 1051	\$ 26.02
Client 1052	\$ 25.95
Client 1053	\$ 25.78
Client 1054	\$ 24.30
Client 1055	\$ 25.30

#	Pre-Interest Restitution Amount
Client 1056	\$ 23.65
Client 1057	\$ 25.70
Client 1058	\$ 23.55
Client 1059	\$ 24.06
Client 1060	\$ 23.41
Client 1061	\$ 23.15
Client 1062	\$ 23.13
Client 1063	\$ 23.11
Client 1064	\$ 23.02
Client 1065	\$ 23.01
Client 1066	\$ 23.73
Client 1067	\$ 22.77
Client 1068	\$ 22.71
Client 1069	\$ 25.78
Client 1070	\$ 23.42
Client 1071	\$ 22.39
Client 1072	\$ 23.11
Client 1073	\$ 23.07
Client 1074	\$ 23.05
Client 1075	\$ 23.85
Client 1076	\$ 22.91
Client 1077	\$ 22.64
Client 1078	\$ 23.84
Client 1079	\$ 22.02
Client 1080	\$ 22.32
Client 1081	\$ 21.66
Client 1082	\$ 23.57
Client 1083	\$ 22.98
Client 1084	\$ 20.16
Client 1085	\$ 20.12
Client 1086	\$ 20.11
Client 1087	\$ 21.67
Client 1088	\$ 19.96
Client 1089	\$ 22.75
Client 1090	\$ 20.39
Client 1091	\$ 20.58
Client 1092	\$ 19.29
Client 1093	\$ 19.16
Client 1094	\$ 19.15
Client 1095	\$ 19.99
Client 1096	\$ 19.03
Client 1097	\$ 21.67
Client 1098	\$ 18.98
Client 1099	\$ 21.10
Client 1100	\$ 20.16
Client 1101	\$ 18.74
Client 1102	\$ 18.49
Client 1103	\$ 18.25

#	Pre-Interest Restitution Amount
Client 1104	\$ 19.05
Client 1105	\$ 20.34
Client 1106	\$ 17.87
Client 1107	\$ 17.79
Client 1108	\$ 19.57
Client 1109	\$ 19.57
Client 1110	\$ 17.51
Client 1111	\$ 17.47
Client 1112	\$ 17.37
Client 1113	\$ 18.32
Client 1114	\$ 17.33
Client 1115	\$ 17.33
Client 1116	\$ 17.32
Client 1117	\$ 19.86
Client 1118	\$ 18.16
Client 1119	\$ 17.17
Client 1120	\$ 17.31
Client 1121	\$ 17.84
Client 1122	\$ 17.02
Client 1123	\$ 19.19
Client 1124	\$ 16.92
Client 1125	\$ 20.02
Client 1126	\$ 17.55
Client 1127	\$ 16.74
Client 1128	\$ 16.23
Client 1129	\$ 16.18
Client 1130	\$ 15.66
Client 1131	\$ 15.66
Client 1132	\$ 16.36
Client 1133	\$ 16.07
Client 1134	\$ 15.27
Client 1135	\$ 14.96
Client 1136	\$ 16.63
Client 1137	\$ 17.14
Client 1138	\$ 17.14
Client 1139	\$ 17.14
Client 1140	\$ 14.82
Client 1141	\$ 14.97
Client 1142	\$ 14.69
Client 1143	\$ 14.62
Client 1144	\$ 15.26
Client 1145	\$ 15.36
Client 1146	\$ 15.08
Client 1147	\$ 16.29
Client 1148	\$ 13.90
Client 1149	\$ 16.46
Client 1150	\$ 13.78
Client 1151	\$ 14.29

#	Pre-Interest Restitution Amount
Client 1152	\$ 15.76
Client 1153	\$ 14.31
Client 1154	\$ 15.55
Client 1155	\$ 14.47
Client 1156	\$ 14.50
Client 1157	\$ 13.59
Client 1158	\$ 14.69
Client 1159	\$ 13.49
Client 1160	\$ 13.08
Client 1161	\$ 14.77
Client 1162	\$ 12.29
Client 1163	\$ 12.81
Client 1164	\$ 12.12
Client 1165	\$ 12.02
Client 1166	\$ 12.49
Client 1167	\$ 13.10
Client 1168	\$ 12.46
Client 1169	\$ 12.46
Client 1170	\$ 11.85
Client 1171	\$ 13.41
Client 1172	\$ 11.36
Client 1173	\$ 11.27
Client 1174	\$ 12.23
Client 1175	\$ 11.90
Client 1176	\$ 12.07
Client 1177	\$ 12.23
Client 1178	\$ 11.05
Client 1179	\$ 10.31
Client 1180	\$ 11.45
Client 1181	\$ 10.23
Client 1182	\$ 9.72
Client 1183	\$ 9.71
Client 1184	\$ 9.71
Client 1185	\$ 9.64
Client 1186	\$ 10.53
Client 1187	\$ 9.48
Client 1188	\$ 10.89
Client 1189	\$ 9.88
Client 1190	\$ 9.75
Client 1191	\$ 9.22
Client 1192	\$ 9.61
Client 1193	\$ 10.42
Client 1194	\$ 8.48
Client 1195	\$ 8.47
Client 1196	\$ 8.85
Client 1197	\$ 8.36
Client 1198	\$ 8.31
Client 1199	\$ 9.46

#	Pre-Interest Restitution Amount
Client 1200	\$ 8.21
Client 1201	\$ 9.41
Client 1202	\$ 9.41
Client 1203	\$ 8.16
Client 1204	\$ 8.16
Client 1205	\$ 8.03
Client 1206	\$ 9.28
Client 1207	\$ 9.28
Client 1208	\$ 9.28
Client 1209	\$ 9.28
Client 1210	\$ 8.92
Client 1211	\$ 8.50
Client 1212	\$ 8.34
Client 1213	\$ 7.95
Client 1214	\$ 7.83
Client 1215	\$ 7.83
Client 1216	\$ 8.91
Client 1217	\$ 8.88
Client 1218	\$ 8.90
Client 1219	\$ 8.81
Client 1220	\$ 7.66
Client 1221	\$ 7.47
Client 1222	\$ 8.68
Client 1223	\$ 7.39
Client 1224	\$ 7.06
Client 1225	\$ 6.91
Client 1226	\$ 6.85
Client 1227	\$ 7.52
Client 1228	\$ 7.69
Client 1229	\$ 6.97
Client 1230	\$ 7.67
Client 1231	\$ 6.45
Client 1232	\$ 6.42
Client 1233	\$ 6.41
Client 1234	\$ 6.64
Client 1235	\$ 7.21
Client 1236	\$ 6.45
Client 1237	\$ 6.07
Client 1238	\$ 6.31
Client 1239	\$ 6.30
Client 1240	\$ 5.88
Client 1241	\$ 5.88
Client 1242	\$ 6.07
Client 1243	\$ 5.84
Client 1244	\$ 6.71
Client 1245	\$ 5.70
Client 1246	\$ 5.70
Client 1247	\$ 5.53

#	Pre-Interest Restitution Amount
Client 1248	\$ 6.12
Client 1249	\$ 5.44
Client 1250	\$ 5.78
Client 1251	\$ 5.31
Client 1252	\$ 5.91
Client 1253	\$ 5.17
Client 1254	\$ 5.49
Client 1255	\$ 5.48
Client 1256	\$ 5.20
Client 1257	\$ 4.85
Client 1258	\$ 4.79
Client 1259	\$ 4.78
Client 1260	\$ 4.78
Client 1261	\$ 5.18
Client 1262	\$ 4.61
Client 1263	\$ 4.79
Client 1264	\$ 5.09
Client 1265	\$ 4.46
Client 1266	\$ 5.20
Client 1267	\$ 4.83
Client 1268	\$ 4.83
Client 1269	\$ 4.79
Client 1270	\$ 4.51
Client 1271	\$ 4.13
Client 1272	\$ 4.61
Client 1273	\$ 4.64
Client 1274	\$ 3.89
Client 1275	\$ 4.16
Client 1276	\$ 3.80
Client 1277	\$ 3.95
Client 1278	\$ 4.21
Client 1279	\$ 4.05
Client 1280	\$ 3.45
Client 1281	\$ 3.57
Client 1282	\$ 3.68
Client 1283	\$ 3.68
Client 1284	\$ 3.25
Client 1285	\$ 3.42
Client 1286	\$ 3.43
Client 1287	\$ 3.06
Client 1288	\$ 3.15
Client 1289	\$ 2.78
Client 1290	\$ 2.49
Client 1291	\$ 2.73
Client 1292	\$ 2.44
Client 1293	\$ 2.63
Client 1294	\$ 2.35
Client 1295	\$ 2.26

#	Pre-Interest Restitution Amount
Client 1296	\$ 2.26
Client 1297	\$ 2.30
Client 1298	\$ 2.03
Client 1299	\$ 1.92
Client 1300	\$ 1.77
Client 1301	\$ 1.77
Client 1302	\$ 1.86
Client 1303	\$ 1.70
Client 1304	\$ 1.52
Client 1305	\$ 1.38
Client 1306	\$ 1.37
Client 1307	\$ 1.44
Client 1308	\$ 1.41
Client 1309	\$ 1.41
Client 1310	\$ 1.32
Client 1311	\$ 1.32
Client 1312	\$ 1.32
Client 1313	\$ 1.32
Client 1314	\$ 1.24
Client 1315	\$ 1.22
Client 1316	\$ 1.31
Client 1317	\$ 1.04
Client 1318	\$ 0.96
Client 1319	\$ 0.93
Client 1320	\$ 0.92
Client 1321	\$ 0.92
Client 1322	\$ 0.90
Client 1323	\$ 0.89
Client 1324	\$ 0.88
Client 1325	\$ 0.88
Client 1326	\$ 0.86
Client 1327	\$ 0.80