

**EXHIBIT A**

With respect to claimants and clients C & B Operations, LLC and Skorpik's, Inc.:

Craig E. Smith  
Neumayr & Smith  
105 N. Ecene  
P.O. Box 205  
Gettysburg, SD 57442-0205

With respect to claimant and client Brookings Auto Mall:

Steven A. Johnson  
Vogel Law Firm  
P.O. Box 1389  
Fargo, ND 58107-1389

With respect to the 41 Hutterite Brethren corporations listed on the schedule included in Exhibit B hereto:

Jeffrey T. Sveen  
Siegel, Barnett & Schutz, L.L.P.  
P.O. Box 490  
Aberdeen, SD 57402-0490

With respect to claimants and clients 4 Seasons Coop and North Central Farmers Elevator:

Carlyle E. Richards  
415 S. Main Street, Suite 222  
P.O. Box 114  
Aberdeen, SD 57402-0114