

EXHIBIT P

Class 18 Property Tax Overpayment Claims

103 Clay Street LLC	Correal, Diego
684 Pine Street LLC	Creamer, Katherine L.
Aldana, Norman	Curanderismo Inc.
Alfonzo, Javier R.	Cure Jr., Abraham
Almeida, Victor & Maria	Cyr, Jeanne M.
Alves, Cimoyne M.	DaSilva, Gilberto O.
Alzate, Jordan	DeBurgo, Julio & Domingas
Anaya, Consuelo	Delgado, Jaime
Antdon Realty LLC	Dennis Realty LLC
Arango, Carlos A.	Dereszkiewicz, Beata
Arias, Jose	Deriso, Francis A.
Asfour, Elias K.	Dery, William & Lindsay
Azar, Louis & Marie	DeSilva, Betsey M.
Azar, Louis R.	Dias, Maria G.
Baldini, Vincent A.	Diaz, Jose R.
Barr, John & Sharon	Domingos, Joseph
Batista, Agueda & Eddy	Dugue, Maria P.
Bayer, Monica M.	Evora, Jose
Bedoya, Manuel & Gloria	Fannie Mae AKA Federal Natl Mtge Assoc
Belanger, Michael	Flores, Jesus
Berrera, Ana R.	Fontes, Adilson
Betz, Mary L.	Francis, Vargas
Boral, Isidor	G&H Realty LLC
Borges, Francisco & Luciana	Gamache Jr., Thomas D.
Borges, Joseph & Maria	Gendron, Frank E.
Bras, Fernando & Fatima	Gibau, Paulo P.
Breton, Oscar & Linda	Gibson, Paul J.
Bustos, Wilson	Gil, Angelica M.
Campos, Robert & Mayra dba Club Nutricional Salud Es Vida	Gonzalez, Juan C.
Cano, Maria V.	Gorgonio, Adelina Sicaju
Cardec (Marrero), Maria E.	Guaman, Nacelys
Cardenas, Ramon J.	Guerra, Rene A.
Carmenatty, Carmen M.	Guevara, Norma
Centro Evangelist Pentecostal Shalom	Guzman, Domingo E.
Chaput, Lori A.	Henao, Nelson
Chaves, Jose & Judite	Hernandez, Mirna A.
Chi, James S.	Holman, Mary C.
Chlebek, Bruce M.	Holy Spirit Parish
Cornejo, Gloria	Houle, Roland E.
Idarraga, Alba P.	Huertas, Magda I.

Irons, April L.	Reyes, Carmen
Jaramillo, Alba	Reyes, Maritza H.
Johnson, Linda	RI Housing Development Co.
Kulik, Doris	Rivas, Rosa A.
Laurens, Crystal M.	Robinson, Joan E.
Lazieh, Thomas	Rocheleau, Robert A.
Lefrancois, Anna R.	Rodrigues, Eric M.
Macedo, Kristen L.	Ruiz Jr., William
Manukyan, Gurgen	Saldarriaga, Jaime & Adriana
Marroquin, Manuela	Sanchez, Carmen C.
Mata, Ernesto	Sanchez, Luz & Martha
McCallum, Clara M.	Santos, Rosa M.
McManis III, Fred	Sasbin, Ricardo
McNeilie, Mark F.	Scheiner, Michael L.
Mercurio, Ronald & Sherri	Soares, Antonio J.
Montoya, Gloria	Solis, Adrian
Montoya, Luz E.	Sousa, Olga C.
Moreau, Ronnyann M.	Sterlacci, Marie A.
Moreno, Antanacio	Suah, Theo W.
Narvaez, Jacqueline	Tavera, Alejandro
Navarro, Gabriel	Trejo, Juanita
Navarro, Reymundo	Vargas, Jose F.
Nolan, Carolyn M.	Vargas, Marco T.
Northwest Designs, Inc.	Vasquez, Martha C.
Noury, Edmond & Beverly	Veiga, Rogerio L.
Noury, Gergory E.	Veliz, Benedicto V.
Ochoa, Otto R.	Villanueva, Omar Ridriguez
Osko, Elie	Vincent, Therese A.
Papa, Maria A.	Vincente, Mickael
Paquin, Brenda A.	Yany, George & Violet
Payan, Eustacio & Delmy	Yepes, Olga
Pertuz, Carmen	Yocute, Gustavo
Pinero, Jorge	Yulfo, Lay B.
PJM Investments LLC	Yulfo, Ruben
Pytko, Joseph & Wade	Zamudio, Humberto
Ramirez, Crisalia	Zapeta, Francisco & Aura
Rebolledo, Richard A.	Zuba, Robert P.