

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO.: 21-61644-CIV-SINGHAL

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MJ CAPITAL FUNDING, LLC,
MJ TAXES AND MORE, INC., and
JOHANNA M. GARCIA,

Defendants.

**RECEIVER'S MOTION FOR APPROVAL OF DISTRIBUTION
PLAN AND INITIAL DISTRIBUTIONS**

Bernice C. Lee
Florida Bar No. 0073535
blee@kttlaw.com
Receiver for the Receivership Entities

-and-

KOZYAK TROPIN & THROCKMORTON, LLP
2525 Ponce de Leon Boulevard, 9th Floor
Coral Gables, Florida 33134
Tel: (305) 372-1800
Benjamin J. Widlanski
Florida Bar No. 1010644
bwidlanski@kttlaw.com
David L. Rosendorf
Florida Bar No. 996823
dlr@kttlaw.com
Meaghan E. Goldstein
Florida Bar No. 1024796
mgoldstein@kttlaw.com
*Attorneys for Bernice C. Lee, Receiver for
Receivership Entities*

TABLE OF CONTENTS

Glossary of Defined Terms iii

I. Introduction 1

II. Background 3

 A. The MJ Capital Ponzi Scheme 4

 B. The Receivership 7

 C. The Claims Procedures Order, Extensive Claims Review and Reconciliation Process and Allowed Claims 8

 D. Creditor Claims 13

 E. The Disputed Claims and Disputed Claims Reserve 13

 F. Waived and Settled Claims 14

 G. The Separate Wells Fargo Settlement Fund 15

III. Legal Standard 15

 A. The Framework for a Distribution Plan 15

 B. Pro Rata Distribution 17

 C. Calculation of Distribution: Rising Tide Method 20

 D. Creditor Claims 23

IV. The Distribution Plan 24

 A. Methodology and Claimants 24

 B. Receivership Assets 27

V. Means of Implementation 27

VI. Notice of the Hearing on This Motion Should Be Deemed Appropriate and Sufficient 29

VII. Conclusion 30

GLOSSARY OF DEFINED TERMS

Allowed Claims – Claims that the Receiver has recognized and approved for payment under the proposed Plan. Claims that the Receiver rejected in their entirety under the claims review process are not Allowed Claims. Claims that the Receiver rejected in part under the claims review process are not Allowed Claims with respect to the rejected portions.

Disputed Claims – Claims for which the Receiver has issued rejection notices, but which remain pending and subject to further resolution by either the Receiver or the Court.

Disputed Claims Reserve – A fund in which the Receiver will reserve an amount equal to 100% of the amount of the Initial Distributions that the holders of the Disputed Claims would receive if such Disputed Claims were allowed in the amount asserted by the claimant.

Distribution Plan or Plan – The Receiver’s proposal to the Court set forth herein, describing how the Receiver intends to fairly and equitably provide the Initial Distributions to holders of Allowed Claims.

Final Distributions – Anticipated future distributions from the Receivership, pursuant to a pro rata Rising Tide Method, which will address future litigation and asset recoveries.

Initial Distributions – Payments the Receiver intends to make from the Receivership funds to holders of Allowed Claims.

Rising Tide Distribution Schedule – The schedule of payments attached hereto as **Exhibit A** the Receiver proposes to make to holders of Allowed Claims under the Plan such that, among other things, holders of Allowed Claims who did not receive any payments from the Ponzi Scheme are brought to more equal footing with those who received some payments from the Ponzi Scheme.

Rising Tide Method – A method for calculating distributions in which payments that a holder of an Allowed Claim received during the Ponzi Scheme are counted as part of the claimant’s total return, such that all holders of Allowed Claims recover a more equal percentage of their losses including both pre-Receivership and post-Receivership payments as described herein.

Unclaimed Property – Distributions (i) that are Forfeited Distributions (defined below), Initial Distributions for Waived Claims, and funds in the Disputed Claims Reserve that are not disbursed under the Updated Rising Tide Distribution Schedule; (ii) that are returned to the Receiver as undeliverable and no appropriate forwarding address is received within 90 days after such attempted distribution by the Receiver is made to such holder, or (iii) for which the check making such distribution is not negotiated within 180 days of its issuance and no request for re-issuance is made within such 180 day period, at which time, such distribution shall be cancelled through a stop payment order or other means.

Updated Rising Tide Distribution Schedule – A future distribution schedule the Receiver will submit to the Court after all Disputed Claims have been resolved, proposing the distributions for the Disputed Claims that are resolved and become Allowed Claims.

Waived Claims – Claims for which the holders will receive no payment under the Plan because the holders entered into settlement agreements with the Receiver that included waiver of these claims against the Receivership.

Bernice C. Lee, as court-appointed successor receiver (the “Receiver”) over MJ Capital Funding, LLC (“MJ Capital”), MJ Taxes and More Inc. (“MJ Taxes,” and together with MJ Capital, the “MJ Defendants” or “MJ Companies”), Pavel Ruiz MJCF LLC (“Pavel Ruiz MJCF”), and UDM Remodeling, LLC (“UDM”) (collectively, the “Receivership Entities”), respectfully submits her proposed distribution plan (the “Plan”) and requests the entry of an order approving the Plan and authorizing the proposed initial distributions. By this motion, the Receiver seeks approval of the Plan which will provide for an initial *pro rata* distribution to investors of approximately \$12.5 million, enabling all investors with Allowed Claims to realize 21.397% recovery on their losses. The Receiver has included a proposed order attached hereto as **Exhibit B** for the Court to consider.

I. Introduction

The Receiver’s investigation of the pre-Receivership activities confirmed the allegations by the Securities and Exchange Commission (“SEC”) in its Amended Complaint that the MJ Defendants were used to operate a Ponzi scheme to the detriment of investors. Specifically, the MJ Defendants were never profitable, and “returns” paid to investors were not revenue generated from any legitimate business but were instead Ponzi payments of new investor money repaying older investors. Due to the nature of the scheme, claimants cannot be made whole from available assets. The Receiver evaluated different approaches for distribution to attain the greatest equity in this case, and after careful consideration, proposes a distribution based upon an equitable *pro rata* methodology called “Rising Tide.”

The Receiver proposes to make initial distributions (each an “Initial Distribution” and collectively, the “Initial Distributions”) set forth in the distribution schedule (the “Rising Tide Distribution Schedule”) attached as Exhibit A of approximately \$12.5 million, representing 75%

of the Receivership's cash balance as of December 31, 2024,¹ to investors and other claimants who hold Allowed Claims under the Court approved claims process. Under the proposed Plan, upon completion of the Initial Distributions, investors with Allowed Claims will receive 21.397% of their dollars invested from a combination of pre-Receivership returns and the Initial Distributions. After receipt of the Initial Distributions, no investor with an Allowed Claim will have out-of-pocket losses greater than 78.603% of the funds they invested in the Receivership Entities on an aggregate basis. The amount of each Initial Distribution for each holder of an Allowed Claim is set forth in the Rising Tide Distribution Schedule in the column titled "Distribution Amount for Non-Disputed Claimants."

The Plan will result in payments to: (a) 2,405 holders of Allowed Claims who received no pre-Receivership disbursements to bring those claimants to the same level of recovery as those who received 21.397% of their investments back during the Ponzi Scheme, and (b) 3,791 holders of Allowed Claims who received pre-Receivership disbursements of between 0.2% and 21.33% of their investments to bring these claimants up to the same 21.397% level of recovery. There are 3,683 holders of Allowed Claims who received pre-Receivership disbursements of 21.397% or more of their investments, and will not receive a payment under the Plan. The Receiver anticipates that many of the Allowed Claims, including the claimants who received 21.397% or more of their investments, will receive a future distribution from the Final Distributions and separate Wells Fargo Settlement Fund.

There are 56 Disputed Claims that will not receive an Initial Distribution through the Plan; the Receiver will reserve an amount equal to 100% of the amount of the Initial Distributions that

¹ The Receivership's cash balance as of December 31, 2024 is \$16,756,939.55.

would be payable on the Disputed Claims based on the asserted amount until all Disputed Claims have been resolved by the Receiver or determined by the Court. The amount reserved for each Disputed Claim is set forth in the Rising Tide Distribution Schedule in the column titled “Proposed Distribution.” The Disputed Claims process is discussed below.

As described in greater detail below, the facts and circumstances of this case support the use of the Rising Tide method. It is the most equitable methodology for distribution in this case. The Receiver conducted an extensive claims review and reconciliation process to identify all investors with Allowed Claims and determine the actual net losses of each investor. This undertaking was necessary to ensure each investor receives a distribution on account of their actual losses.

The Receiver anticipates she will file a future motion seeking Court approval for Final Distributions consistent with the Rising Tide methodology proposed in this Plan, which will address future litigation and asset recoveries. In addition, investors with Allowed Claims are eligible to receive a distribution from the separate Wells Fargo Settlement Fund, discussed below.

II. Background

On August 12, 2021, the Court entered the Order appointing a receiver over the MJ Defendants (the “Receivership Order”) [DE 17], and on October 14, 2021, the Court expanded the receivership to include Pavel Ruiz MJCF and UDM [DE 79, 129]. Upon now-Judge Corali Lopez-Castro’s resignation as receiver, on May 22, 2023, the Court entered an Order appointing Bernice C. Lee as the successor receiver over the Receivership Entities [DE 203].

MJ Capital is a Florida limited liability company that was based in Pompano Beach, Florida. Johanna M. Garcia (“Garcia”) formed MJ Capital in June 2020, and held the titles of president, chief executive officer, authorized member, and Board Member for MJ Capital. Nathalia

Burgos (“Burgos”) served as an authorized member of MJ Capital. Pavel Ruiz (“Ruiz”) held the titles of Board Member and Director of Treasury of MJ Capital.

MJ Taxes is a Florida corporation that was based in Pompano Beach, Florida. Garcia incorporated MJ Taxes in December 2016, and held the title of president. Burgos served as secretary. In March 2020, Garcia changed the company’s name from MJ Tax Services and More Inc. to MJ Taxes and More, Inc. Since at least December 2019, MJ Taxes was used to receive investor funds and enter into agreements with investors.

Pavel Ruiz MJCF is a Florida limited liability company that was based in Plantation, Florida. Ruiz formed Pavel Ruiz MJCF in March 2021, and served as its sole authorized member. UDM is a Florida limited liability company that was based in Fort Lauderdale, Florida. Ruiz formed UDM in September 2020, and served as its sole authorized member.

A. The MJ Capital Ponzi Scheme

Garcia and over 400 promoters induced thousands of investors to invest an estimated \$200 million in the MJ Capital Ponzi scheme through false representations that money would be used for, and investment returns of 120% to 180% annually would be paid from, the proceeds of merchant cash advance (“MCA”) transactions.² The funds raised from investors were primarily used to pay alleged “returns” to other investors, pay “commissions” and “referral fees” to promoters, and otherwise personally benefit the Receivership Entities’ insiders and promoters. There was no meaningful business activity of funding and collecting MCAs. The Receivership Entities never generated revenue (other than investor funds) sufficient to meet the payments due under the investor agreements. The MJ Defendants were never profitable and consistently operated

² A “Merchant Cash Advance” is a transaction by which a business is provided a lump sum payment in exchange for an assignment of a percentage of its future receivables collected over a specified period.

in the red, and returns were not revenue generated from any legitimate business but instead were Ponzi payments of new investor money repaying older investors. The MJ Capital Ponzi scheme operated through the use of a pyramid-type structure with at least ten “Board Members” who each oversaw a group of one to ten “Managers/Team Leaders” and four to ninety “Account Representatives.”

Garcia exercised substantial control over the operations of the MJ Defendants, and maintained significant involvement in the companies’ daily operations. The MJ Defendants’ bank accounts at Wells Fargo Bank and JPMorgan Chase Bank were used to pay commissions, credit cards, and other payments related to investment agreements, and payments for the benefit of insiders. Garcia and those who acted at her direction controlled these bank accounts. Garcia commingled millions in investor funds. For example, between May 22, 2020 and August 12, 2021, she caused: (a) MJ Capital to transfer over \$11.3 million from its bank accounts to Garcia’s personal account, and her personal bank account to transfer over \$1.6 million to MJ Capital’s bank accounts, and (b) MJ Taxes to transfer over \$3.8 million from its bank accounts to Garcia’s personal account, and her personal bank account to transfer over \$13.1 million to MJ Taxes’ bank account. Through these transfers, Garcia moved millions of dollars from MJ Capital’s accounts, through her personal account, to MJ Taxes’ accounts. Investor funds were not segregated in particular accounts, but instead were pooled and commingled through all of these accounts.

Pavel Ruiz MJCF and UDM were used by Ruiz and other promoters to further their fraudulent scheme. The Court’s Order Denying Reconsideration [DE 129] concluded *inter alia* that the Receiver’s Motion to Expand Receivership to include Pavel Ruiz MJCF and UDM [DE 67] was “supported by clear and unrefuted evidence that the Pavel Companies were used as an instrumentality of the Ponzi scheme and received substantial investor funds” and the “Pavel

Companies do not even suggest that they have ever engaged in any legitimate business or describe their operations.” Order at 4–5.

Ruiz and those who acted at his direction controlled the bank accounts for Pavel Ruiz MJCF and UDM. Ruiz caused the Pavel Ruiz MJCF accounts to receive more than \$2.6 million directly from investors, and the UDM accounts to receive more than \$500,000 directly from investors. While investors provided investment funds to the MJ Defendants, Pavel Ruiz MJCF and UDM, there was no meaningful distinction between the entities. All of the Receivership Entities were controlled by Garcia and Ruiz, and were all part of an ongoing and continuous scheme to defraud. The funds of all the Receivership Entities were commingled.

Ruiz entered into a Plea Agreement with the United States of America, and made factual proffers describing the Ponzi scheme and his involvement, including that:

The representations that the MJ Companies were using investor money to fund MCAs, that MCAs generated revenue from which investor returns were paid, and that investor money was secure were lies. In fact, the MJ Companies earned little revenue from MCAs and, with rare exceptions, the MJ Companies did not use investor funds to make MCA loans. Therefore, the MJ Companies’ ability to pay investors the promised returns and repayment of principal depended on their ability to continue to raise new investor money, use the new funds raised to pay existing investment contracts and commissions, and convince existing investors to roll over their investments into a new investment agreement, thus deferring the MJ Companies’ obligation to repay investors back their principal.

The factual proffers also provide that Ruiz fraudulently obtained, directly and indirectly through others, at least \$42.9 million in proceeds from investors during his involvement in the conspiracy, thereby causing more than \$25 million in losses to investors, and as part of this illicit activity, Ruiz deposited or caused to be deposited fraudulently obtained investor proceeds into Pavel Ruiz MJCF’s accounts. On September 19, 2023, Ruiz was sentenced to 110 months’ imprisonment, and three years’ supervised release.

Garcia entered into a Plea Agreement with the United States of America, and made factual proffers describing the Ponzi scheme and her involvement, including that: (a) Garcia and her co-conspirators directly and indirectly fraudulently solicited money from investors purportedly to fund MCAs by falsely promising significant returns, (b) the investment agreements made materially false and fraudulent statements and representations to investors, mainly concerning the use of investor funds and the source of investor returns, (c) based on these false and fraudulent representations to investors, Garcia, Ruiz and others received MJ Capital investor funds in cash and through deposits via check and electronic bank transfers, often involving interstate wire communications and mailings, into various accounts, including Garcia's personal accounts, and accounts in the name of MJ Capital, MJ Taxes, and MJ Enterprise Inc. (another of Garcia's entities), and (d) notwithstanding Garcia and her co-conspirator's false and fraudulent representations to investors regarding the nature of the MJ Capital investment, the finances, operations, and profitability of MJ Capital, and the use of investor funds, MJ Capital only funded a relatively small number of MCAs and failed to earn the profits it needed to pay the investor returns and principal promised investors, and as a result, Garcia and her co-conspirators paid investor returns by paying existing investors using new investor funds.

On December 3, 2024, Garcia was sentenced to 240 months' imprisonment, and three years' supervised release.

B. The Receivership

Upon the SEC's Emergency *Ex Parte* Motion [DE 7], this Court appointed Corali Lopez-Castro as Receiver [DE 17]. Upon now-Judge Lopez-Castro's resignation as Receiver, the Court appointed Bernice C. Lee as her successor. [DE 201, 203]. On October 5, 2021, the Receiver filed a motion to expand the receivership to include Pavel Ruiz MJCF and UDM [DE 67]. The motion

was based on substantial evidence that Pavel Ruiz MJCF and UDM were used as instrumentalities of the fraud to raise and receive substantial investor funds, and sought to treat the entities as receivership entities—and their assets, and any assets acquired with investor funds, as Receivership Assets—under applicable legal standards. On October 14, 2021, the Court entered an Order Granting Receiver’s Motion to Expand Receivership Estate [DE 79] determining that expansion of the Receivership to include Pavel Ruiz MJCF and UDM is necessary to effectively safeguard assets for the benefit of investors and to guard against potential dissipation. On October 18, 2021, Pavel Ruiz MJCF and UDM filed a Motion to Vacate the Court’s Order [DE 83], which the Court denied [DE 129].

C. The Claims Procedures Order, Extensive Claims Review and Reconciliation Process and Allowed Claims

The Receivership Entities did not have any comprehensive investor list or database to provide critical investor information, such as names, addresses, investment amounts and renewals, payments issued for each investor, and referral or commission payments. The Receivership Entities did not have any formal bookkeeping or accounting system. Accordingly, identifying the universe of unique investors, and creating a comprehensive investor agreement database and bank reconstruction, was critical to the claims review and reconciliation process.

The Receiver located over 20,000 investor agreements at MJ Capital’s offices in Pompano Beach and in Ruiz’s email account. The Receiver and her accountants prepared a comprehensive database of investor agreements and intake forms with data including investor name, address, amount invested, date and term of contract by month, and if available, the referring party, the Account Representative, the Team Leader/Manager, the Board Member, and the representative signing on behalf of MJ Capital. The Receiver obtained bank records for the Wells Fargo and

JPMorgan Chase bank accounts used by the MJ Defendants, and her accountants reviewed over 90,000 transactions with an estimated 18,000 unique individuals and entities, to prepare a complete bank reconstruction.

On March 21, 2022, the Court entered the Order Granting Receiver's Motion to (I) Establish Bar Rate for Claims; (II) Approve Form and Manner of Notice; (III) Approve Proof of Claim Form; and (IV) Approve Claim Submission and Administration Procedures (the "Claims Procedures Order") [DE 125], which, *inter alia*: set July 19, 2022 as the claims bar date, and provided that each claimant must submit a completed and signed proof of claim form evidencing such claimant's claim, together with: (a) supporting documentation evidencing the investment of funds (such as copies of personal checks, cashier's checks, wire transfer advices and cash receipts), (b) a chronological accounting of all money or other assets received by the claimant, directly or indirectly, from any Receivership Entity, whether such monies are denominated as the return of principal, interest, commissions, referral fees, affiliate payments or otherwise, and (c) copies of all agreements, and other documents evidencing the amount and basis of claim. *See* ¶ 2, 13.

The Claims Procedures Order approved a claims review process under which the Receiver would issue rejection notices for any claim she rejected in whole or in part; a claimant who received a rejection notice would have 60 days to submit a reconsideration letter to the Receiver; the Receiver would have 90 days after receipt of a reconsideration letter to issue a final determination notice; and within 30 days of service of the final determination notice, a claimant whose claim was finally rejected by a final determination notice may appeal the Receiver's rejection of the claim by timely filing with the Court an Appeal of Final Determination Notice which must state the basis of the claim and the claimant's response to the final determination notice. *See* ¶ 18.

The Claims Procedures Order provided that the following claims will be barred, shall not be permitted to object to any distribution and liquidation plan, shall be denied any distributions under any distribution and liquidation plan, and shall not receive any further notices on account of such claim: (a) claims that are not timely filed or filed in the proper form, *see* ¶ 15; and (b) claims where the claimant receives a rejection notice or final determination notice, but fails to file in a timely manner or in a proper form a reconsideration letter or appeal of final determination notice, *see* ¶ 18.

Claimants filed a total of 13,058 claims consisting of 12,954 proofs of claim filed by the claims bar date, and 104 late proofs of claim filed after the claims bar date. The Receiver conducted an extensive claims review and reconciliation process, which included reviewing thousands of documents; reconciliation of information against the bank reconstruction, investor agreement database and other available records; and thousands of e-mail communications to obtain additional documents and information, and answer inquiries from claimants who received rejection notices. The Receiver encountered numerous issues, such as: (a) investors who claim a relative, other third party or related company provided the funds to MJ Capital to fund their investments; (b) investors who failed to provide any copy of an investor agreement or any bank records in support of their claim; and (c) investors who failed to disclose receiving payments and continue to deny receiving payments after receipt of a rejection notice on such basis.

The Receiver issued a variety of rejection notices that rejected claims in part or in total, including to:

- a. reject duplicative claims;
- b. reject claims filed by promoters and claimants related to promoters;
- c. reject claims filed by claimants who received payments in excess of their investment;

- d. reject claims that failed to provide complete or sufficient information or documentation regarding the funds invested and/or had discrepancies within the information and documents provided;
- e. reject claims that were filed after the claims bar date; and
- f. reject, in part, claims that failed to account for payments received or improperly inflated the amount owed (such as including interest).

As reflected in the chart below (the "Claims Chart"), the 13,058 claims filed with the Receiver asserted a total of \$238,678,831. Of this amount, the Receiver rejected, and reduced the claims pool, by \$74,087,382 in asserted claims. The Receiver also accounted for \$12,420,473 in payments received by claimants that had not been disclosed in the proofs of claim. The total claims pool consists of: (a) \$161,866,937 in Allowed Claims, which had collectively received \$38,865,505 in payments from the Receivership Entities prior to the commencement of the Receivership, and (b) \$2,724,512 in Disputed Claims that are subject to further determination. The \$161,866,937 in Allowed Claims and \$2,724,512 in Disputed Claims total \$164,591,449, which total is reflected in the Rising Tide Distribution Schedule at the end of the column titled "Amount Invested [Pre-Receivership]."

Category	No. of Claims	Asserted Amount	Payments Received Disclosed in Claim	Allowed Amount	Allowed Payments Received	Difference Between Asserted Amount and Allowed Amount	Difference Between Payments Received Disclosed in Claim and Allowed Payments Received
Allowed Investors	6,321	94,689,655	15,389,961	94,689,655	15,389,961	0	0
Allowed Creditors	2	7,870	4,270	7,870	4,270	0	0
Allow (Late)	7	167,601	21,700	167,601	21,700	0	0
Resolved	413	15,446,111	3,487,955	15,277,805	4,993,993	(168,306)	1,506,038
Rejected in Part for Add. Payments	2,798	44,305,570	5,716,427	44,305,570	15,789,859	0	10,073,432
Rejected in Part for Add. Payments (Late)	3	50,000	6,200	48,000	12,200	(2,000)	6,000
Rejected in Part for Various Issues	337	8,627,606	1,818,520	7,370,437	2,653,522	(1,257,169)	835,003
Disputed	52	2,705,012	292,750	TBD	TDB		
Disputed (Late)	4	19,500	1,100	TBD	TBD		
Disallowed Entirely Creditor Claims	19	436,564	240,129	0	0	(436,564)	N/A entire claim rejected
Disallowed Entirely Duplicate	1,530	31,451,685	5,945,885	0	0	(31,451,685)	N/A entire claim rejected
Disallowed Entirely Promoter, No Loss & Settled	676	11,473,268	4,436,180	0	0	(11,473,268)	N/A entire claim rejected
Disallowed Entirely Deficient	806	26,538,685	3,529,152	0	0	(26,538,685)	N/A entire claim rejected
Disallowed Entirely (Late)	90	2,759,705	301,710	0	0	(2,759,705)	N/A entire claim rejected
Totals	13,058	238,678,831	41,191,938	161,866,937	38,865,505	(74,087,382)	12,420,473

The investor agreement database, bank reconstruction, and claims review and reconciliation process were necessary to determine all investors with Allowed Claims and the actual net losses of each investor. This undertaking was required to ensure each investor receives a distribution on account of actual losses. As a result of these efforts, the Receiver is able to propose a transparent distribution scheme that affords each investor a distribution based on the percentage of their actual investment loss.

The Plan will result in payments to: (a) 2,405 holders of Allowed Claims who received no pre-Receivership disbursements to bring those claimants to the same level of recovery as those who received 21.397% of their investments back during the Ponzi Scheme, and (b) 3,791 holders of Allowed Claims who received pre-Receivership disbursements of between 0.2% and 21.33% of

their investments to bring these claimants up to the same 21.397% level of recovery. There are 3,683 holders of Allowed Claims who received pre-Receivership disbursements of 21.397% or more of their investments, and will not receive a payment under the Plan. The Receiver anticipates that many of the Allowed Claims, including the claimants who received 21.397% or more of their investments, will receive a future distribution from the Final Distributions and separate Wells Fargo Settlement Fund.

D. Creditor Claims

The overwhelming majority of claims submitted are investor claims. Only 22 creditor claims were submitted. Of the 22 creditor claims, 19 have been rejected in their entirety, two have been allowed (MJC-21535 with a proposed Initial Distribution of \$64.19, and MJC-13242 with a proposed distribution of \$0.00), and one remains disputed (MJC-21732 with a proposed Initial Distribution of \$50,713.51 that will be reserved in the Disputed Claims Reserve, discussed next). The Receiver reserves the right to require creditors with Allowed Claims to provide a completed Form W-9, their address, Employer Identification Number and other information required for the Form 1099-MISC prior to issuing the Initial Distributions to such claimants. Given that the number of Allowed Claims of creditors is 0.02% of all Allowed Claims and to facilitate the efficient administration of the Receivership, the Plan proposes that Allowed Claims filed by creditors receive the Initial Distributions based on the same Rising Tide methodology.

E. The Disputed Claims and Disputed Claims Reserve

There are 56 claims for which the Receiver has issued rejection notices that remain disputed and subject to resolution by the Receiver or determination by the Court (collectively, the "Disputed Claims"). The Receiver and her accountants required a final set of claims with corresponding amounts to prepare the Rising Tide analysis for the Plan. The Receiver's current

deadline to file the Plan is January 31, 2025 [DE 276]. The Disputed Claims were not resolved by the time the Receiver and her accountants began performing the Rising Tide analysis. The Disputed Claims are reflected in the Claims Chart as having a total asserted amount of \$2,705,012 for timely claims and \$19,500 for a claim filed after the bar date. The Rising Tide Distribution Schedule indicates if a claim is disputed by noting “Y” under the column titled “Disputed Claims.”

The Receiver will reserve from the Initial Distribution an amount equal to 100% of the amount of the Initial Distribution that the holders of the Disputed Claims would receive if such Disputed Claims were allowed in their amount asserted by the claimant (the “Disputed Claims Reserve”) until all Disputed Claims have been resolved by the Receiver or determined by the Court. The amount to be reserved can be located in the Rising Tide Distribution Schedule under the column titled “Proposed Distribution.” Once all Disputed Claims have been resolved, the Receiver and her accountants will prepare an updated rising tide distribution schedule (“Updated Rising Tide Distribution Schedule”) using the allowed amounts determined for the Disputed Claims. The Receiver will file a separate motion for approval of the distributions for the Disputed Claims only based on the Updated Rising Tide Distribution Schedule. Funds in the Disputed Claims Reserve that are not disbursed under the Updated Rising Tide Distribution Schedule will be treated as Unclaimed Property (defined below).

A true-up of amounts due to the other claimants with Allowed Claims will be calculated, and any additional amount due to such claimants will be carried forward and addressed in the Receiver’s next distribution.

F. Waived and Settled Claims

After the Receiver and her accountants began performing the Rising Tide analysis, certain third parties who received funds from the Receivership Entities entered into settlement agreements

with the Receiver that include claim waivers (the “Waived Claims”). As agreed under the settlement agreements, holders of Waived Claims will not receive any Initial Distributions or future distributions. Any Initial Distributions set forth in the Rising Tide Distribution Schedule for Waived Claims will be treated as and deemed Unclaimed Property (defined below).

G. The Separate Wells Fargo Settlement Fund

The Receiver serves as the Settlement Administrator under a settlement agreement entered into between the Receiver, Gilmer Bautista, Gilmer’s Enterprise LLC, Juan Mendoza, Alejandro Diaz and Tyler Witter, on one hand, and Wells Fargo Bank, N.A. on the other hand, in an action filed by certain investors as a class action against Wells Fargo Bank, N.A. for aiding and abetting the MJ Capital Ponzi Scheme. *See Gilmer Bautista, et al. v. Wells Fargo Bank, N.A.*, Case No. 21-cv-61749 (S.D. Fla.). This Court approved the settlement [DE 172, 190]. Under the settlement, a fund was established that currently has in excess of \$20.8 million (the “Wells Fargo Settlement Fund”). The funds in the Wells Fargo Settlement Fund are separate from the funds to be disbursed through the Plan. The Receiver, as the Settlement Administrator, will disburse funds in the Wells Fargo Settlement Fund under the terms of the settlement agreement and Court orders. As of December 31, 2024, the Wells Fargo Settlement Fund has a balance of \$20,836,536.77.

III. Legal Standard

A. The Framework for a Distribution Plan

In a receivership, “[i]t is the court itself which has the care of the property in dispute. The receiver is but the creature of the court[.]” *Booth v. Clark*, 58 U.S. 322, 331 (1854). Accordingly, while the receiver may propose a plan for distribution, it is the district court that retains the “broad powers and wide discretion to determine relief in an equity receivership.” *SEC. v. Elliott*, 953 F.2d 1560, 1566 (11th Cir. 1992). “This discretion derives from the inherent powers granted an equity

court to fashion relief,” *SEC v. Wells Fargo Bank, N.A.*, 848 F.3d 1339, 1344 (11th Cir. 2017), and “arises out of the fact that most receiverships involve multiple parties and complex transactions,” *SEC v. Hardy*, 803 F.2d 1034, 1037 (9th Cir. 1986). *See also SEC v. EB5 Asset Manager, LLC*, 2016 WL 11486857, at *3 (S.D. Fla. Dec. 8, 2016) (same). “Consequently, any ‘action by a trial court in supervising an equity receivership is committed to [his] sound discretion and will not be disturbed unless there is a clear showing of abuse.’” *SEC v. TCA Fund Mgmt. Grp. Corp.*, 2022 WL 3334488, at *14 (S.D. Fla. Aug. 4, 2022) (Altonaga, C.J.) (quoting *Bendall v. Lancer Mgmt. Grp., LLC*, 523 F. App’x 554, 557 (11th Cir. 2013)), *appeal dismissed*, No. 22-13412, 2024 WL 448385 (11th Cir. Feb. 6, 2024).

In crafting a distribution plan, “it is important to remember that each investor’s recovery comes at the expense of the others.” *SEC v. Byers*, 637 F. Supp. 2d 166, 176 (S.D.N.Y. 2009). Indeed, “[w]hen funds are limited, hard choices must be made.” *Official Comm. of Unsecured Creditors of WorldCom, Inc. v. SEC*, 467 F.3d 73, 84 (2d Cir. 2006). “[W]here the amount of purported claims of the investors exceeds the funds available for distribution to the claimants, a court is obligated to devise an equitable system of distribution with the goal of treating each victim of the investment fairly and as nearly equal as is possible.” *EB5 Asset Manager*, 2016 WL 11486857, at *3; *see also TCA Fund Mgmt.*, 2022 WL 3334488, at *14 (“The plan must be crafted ‘equitably and fairly, with similarly-situated investors or customers treated alike.’” (quoting *SEC v. Credit Bancorp, Ltd.*, 2000 WL 1752979, at *13 (S.D.N.Y. Nov. 29, 2000), *aff’d*, 290 F.3d 80 (2d Cir. 2002))).

“No specific distribution scheme is mandated so long as the distribution is fair and equitable.” *SEC v. Onix Cap., LLC*, 2018 WL 1124435, at *2 (S.D. Fla. Feb. 23, 2018) (quoting *SEC v. Homeland Commc’ns Corp.*, 2010 WL 2035326, at *2 (S.D. Fla. May 24, 2010)). To

achieve such a fair and equitable distribution, a receiver “has the authority to classify claims sensibly.” *SEC v. Pension Fund of Am. L.C.*, 377 F. App’x 957, 962 (11th Cir. 2010) (cleaned up); *see also SEC v. Forex Asset Mgmt. LLC*, 242 F.3d 325, 331 (5th Cir. 2001) (explaining that a district court does not abuse its discretion when it “use[s] its discretion in a logical way to divide the money”). The overall objective, therefore, is “to determine how and to whom the money will be distributed,” *Pension Fund of Am. L.C.*, 377 F. App’x at 962, and to do so in a way that “grant[s] fair relief to as many investors as possible,” *SEC v. Torchia*, 922 F.3d 1307, 1311 (11th Cir. 2019). All of this is in keeping with the Supreme Court’s apt recognition that, in cases like this, “equality is equity[.]” *Cunningham v. Brown*, 265 U.S. 1, 13 (1924).

B. Pro Rata Distribution

Among the various available methods of distribution, “pro rata distributions are the most fair and most favored[.]”³ *Byers*, 637 F. Supp. 2d at 176. The Courts of Appeals have recognized repeatedly that “pro rata distribution of a defrauder’s assets to multiple victims of the fraud is appropriate and that District Courts act within their discretion in approving such distributions.” *SEC v. Infinity Grp. Co.*, 226 F. App’x 217, 218 (3d Cir. 2007) (first citing *SEC v. Credit Bancorp*,

³ As the court explained in *Byers*, “[t]he alternatives to pro rata distribution . . . create unfair results by rewarding certain investors over others based on arbitrary factors.” *Byers*, 637 F. Supp. 2d at 177. Tracing analysis, for example, “has been almost universally rejected by courts as inequitable.” *Id.* As the Supreme Court explained a century ago, “[t]he rule [of tracing] is useful to work out equity between a wrongdoer and a victim; but, when the fund with which the wrongdoer is dealing is wholly made up of the fruits of the frauds perpetrated against a myriad of victims, the case is different.” *Cunningham*, 265 U.S. at 13; *see also, e.g., Elliott*, 953 F.2d at 1569 (rejecting tracing method as inequitable because it would allow one defrauded investor to recover his entire loss at a priority over similarly situated investors); *Credit Bancorp*, 290 F.3d at 89 (noting that “whether at any given moment a particular customer’s assets are traceable is ‘a result of the merely fortuitous fact that the defrauders spent the money of the other victims first’” (quoting *United States v. Durham*, 86 F.3d 70, 72 (5th Cir. 1996)); *United States v. 13328 and 13324 State Highway 75 N.*, 89 F.3d 551, 553 (9th Cir. 1996) (explaining that tracing would “frustrate equity”).

Ltd., 290 F.3d 80, 89 (2d Cir. 2002) (recognizing that “the use of a *pro rata* distribution has been deemed especially appropriate for fraud victims of a ‘Ponzi’ scheme”), and then citing *13328 and 13324 State Highway 75 N.*, 89 F.3d at 553–54 (collecting cases)); *see also TCA Fund Mgmt.*, 2022 WL 3334488, at *14 (“The Receiver’s *pro rata* distribution scheme comports with standard practice.”).

Pro rata distribution is appropriate when two factors are satisfied. *TCA Fund Mgmt.*, 2022 WL 3334488, at *14 (citing *Credit Bancorp*, 290 F.3d at 88–89). The receiver need only demonstrate, first, that the defendants commingled the investors’ funds,⁴ and second, that the investors stand in the same position relative to the defendants. *Id.*

First, commingling: The courts’ consistent approval of pro rata distribution in cases with commingled funds reflects the reality that, in cases with multiple defrauded claimants, “the commingled fund represents an inextricable compound that no alchemist would dare the attempt to unscramble.” *First State Tr. & Sav. Bank of Springfield v. Therrell*, 103 Fla. 1136, 1149 (Fla. 1932). Commingling need not be “systematic” to satisfy this factor. *See Commodity Futures Trading Comm’n v. Eustace*, 2008 WL 471574, at *7 (E.D. Pa. Feb. 19, 2008). It is enough for “instances of commingling” to “blur[] the distinction between the Receivership Funds.” *Id.*

As described *supra* pp. 4–5, the Receivership Entities were all part of an ongoing and continuous scheme to defraud, and the funds of the Receivership Entities, and of the investors,

⁴ While commingling supports a pro rata distribution plan, it does not amount to a *sine qua non*. *See SEC v. Founding Partners Capital Mgmt.*, 2014 WL 2993780, at *7 (M.D. Fla. July 3, 2014) (observing that “evidence of commingling is not required for the Court to approve pooling and *pro rata* distribution”); *SEC v. AmeriFirst Funding, Inc.*, 2008 WL 919546, at *3 (N.D. Tx. March 13, 2008) (“But the absence of commingling between various receivership entities does not render a pooled, pro rata distribution inequitable.”). In any event, in this case, the funds were inextricably commingled so as to satisfy this factor.

were commingled across various accounts. Throughout the duration of the Ponzi scheme, Garcia and those working at her behest collected an estimated \$200 million from investors. Once deposited into the various accounts described herein, the investors' funds were pooled and intermingled such that they cannot be uniquely identified. Between May 2020 and August 2021, Garcia caused MJ Capital to transfer more than \$11.3 million from its bank accounts to Garcia's own personal account, and transferred more than \$1.6 million from her personal account to the MJ Capital bank accounts. Likewise, Garcia caused MJ Taxes to transfer over \$3.8 million from its bank accounts to Garcia's own bank account, and transferred more than \$13.1 million from her personal bank account to MJ Taxes' bank account. By this shuffling of funds, Garcia ultimately moved millions of investor dollars from MJ Capital's bank accounts, through her own account, to MJ Taxes' accounts. Similarly, Garcia, Ruiz, and their agents collected in excess of \$500,000 of investor funds deposited directly into UDM's accounts, and the Pavel Ruiz MJCF accounts received over \$2,600,000 directly from investors. Investors who received payments during the course of the scheme—from any of the MJ Capital, MJ Taxes, Pavel Ruiz MJCF, and UDM accounts—were paid from the pool of tainted funds held in and shuffled between these accounts.

These facts are more than sufficient to show the type of commingling that warrants pro rata distribution. In *TCA Fund Management*, for example, the court found sufficient commingling where the defendants raised money from investors, pooled those funds in a master account, and paid out purported returns from those pooled funds “without regard to or accounting for the origin of the investment.” 2022 WL 3334488, at *14. Those facts, the court concluded “suffice to show the commingling of funds.” *Id.*; see also *Forex*, 242 F.3d at 331 (approving pro rata distribution of seized Ponzi scheme proceeds over the objection of one victim whose investments were fully traceable and another whose funds had been held in a segregated account); *United States v. Garcia*,

37 F.3d 1359, 1365 (9th Cir. 1994) (holding, in the context of a criminal money-laundering prosecution, that “due to the fungibility of money, it is sufficient to prove that the funds in question came from an account in which tainted proceeds were commingled with other funds”). This case surpasses the base level of commingling seen in *Forex* and is more akin to *TCA Fund Management*. That is, the facts of commingling support a pro rata distribution.

We turn, next, to the second factor, which requires that the victim-investors must be similarly situated. “In general, courts favor a pro rata distribution of funds when such funds are claimed by creditors of like status.” *Goldberg v. New Jersey Lawyers’ Fund for Client Prot.*, 932 F.2d 273, 280 (3d Cir. 1991) (collecting cases). In other words, “where a victim seeking preferential treatment cannot materially distinguish his situation from that of other victims, a pro rata distribution is recognized as the most equitable solution.” *SEC v. Drucker*, 318 F. Supp. 2d 1205, 1207 (N.D. Ga. 2004). Here, the Receiver has determined that the victim-investors are similarly situated, in that they all contributed funds that were commingled for the purposes of the fraud, and no one victim’s claim is materially different from another’s. A pro rata distribution is, therefore, the most equitable way to return the available funds. *See Elliott*, 953 F.2d at 1570 (“S]ince these creditors occupied the same legal position as other creditors, equity would not permit them a preference; for ‘equality is equity.’” (quoting *Cunningham*, 265 U.S. at 13)).

C. Calculation of Distribution: Rising Tide Method

Pro rata distribution can be calculated by one of several available methodologies.⁵ The

⁵ The Receiver has considered and rejected other methodologies that would not lead to an equitable result. In some receivership situations, it may be appropriate to calculate distributions based purely on the pro rata share of each investor’s gross investment. This approach creates inequity, however, by “reward[ing] those who already received some money back at the expense of those who never received a distribution.” *Byers*, 637 F. Supp. 2d at 181–82. In other circumstances, a receiver may ask the court to order investors who received previous disbursements from the pooled fraud funds to pay those funds back to the receiver, so the receiver can distribute the funds pro rata without the

“rising tide” method is “the method most commonly used (and judicially approved) of apportioning receivership assets.” *SEC v. Huber*, 702 F.3d 903, 909 (7th Cir. 2012) (collecting cases); *TCA Fund Mgmt.*, 2022 WL 3334488, *16 (noting that a rising tide distribution “is most equitable where it will most equitably distribute the available assets to those [investors] who benefitted the least from pre- Receivership distributions and will equalize, to the greatest extent possible, the total recoveries (pre-and post- Receivership) of each [investor]” and approving rising tide distribution as “the most equitable method for calculating distributions under the Proposed Distribution Plan”) (cleaned up). Under the rising tide method, previous withdrawals or returns are considered part of an individual investor’s distribution and, accordingly, are subtracted from the portion of the distributed receivership assets to which the investor would otherwise have been entitled. *See id.*

Rising tide “distributions are calculated as follows: (actual dollars invested x pro rata multiplier) less withdrawals previously received equals distribution amount.” *Commodity Futures Trading Comm’n v. Equity Fin. Grp., Inc.*, 2005 WL 2143975, at *6 (D.N.J. Sept. 2, 2005), *report and recommendation adopted*, 2005 WL 2864783 (D.N.J. Oct. 26, 2005).

Consider a fraud that impacted three investors, Brown, Smith, and Jones, each of whom

additional hurdle of accounting for previous returns. *Id.* But this approach is impractical when investors may not have the money available to return, and additional litigation to collect those sums would be expensive and inefficient. *Id.* Finally, a receiver may rely on a net-loss or net-investment method, under which withdrawals or payments received before the receivership would be subtracted from each respective investor’s total loss amount, and that net figure would form the investor’s basis for pro rata distribution. *See Huber*, 702 F.3d at 906. This net-loss method has its best application in circumstances where a majority of investors would receive no payment under a rising tide calculation. *Id.* at 907. That is not the case here as a majority of 62.7% of Allowed Claims are receiving an Initial Distribution under the Plan. The Rising Tide Distribution Schedule includes 9,879 Allowed Claims and 56 Disputed Claims. Of the Allowed Claims, 6,196 are receiving an Initial Distribution under the Plan. For these reasons, the Receiver finds the rising tide method most suitable.

invested \$10,000 into a Ponzi scheme. Before the collapse of the scheme, Brown received \$2,000 back from the fraudster. The receiver now has \$12,000 to distribute. Divided evenly, that would amount to \$4,000 for each Brown, Smith, and Jones—but, in that case, Brown would have recovered \$6,000 total, in comparison to Smith and Jones’s \$4,000 recovery. This is not equitable. The rising tide method would reallocate the distribution so that Smith and Jones each receive \$4,666.66 of the receivership assets and Brown receives \$2,666.66. Combined with the \$2,000 Brown recovered before the collapse of the scheme, each investor would, under this model, recoup an equal amount. That is, the “tide” would raise Smith and Jones to the same level as Brown.

This approach not only ensures more equitable recovery for similarly situated investors, but also reflects the reality that previous returns from a commingled pot of tainted funds are not properly seen as the return of one investor’s nonfungible funds, but rather a payment derived from all of the investors’ funds, collectively. *See Huber*, 702 F.3d at 906–07. While “better-off claimants” who received pre-receivership disbursements may not receive any funds from a first interim distribution, they could benefit from future distributions “once the ‘floor’ catches up to their percentage recovery.” *TCA Fund Mgmt.*, 2022 WL 3334488, at *15.

In this case, 7,474 holders of Allowed Claims received payments during the pendency of the fraud, which is 75% (by number) of the total Allowed Claims, and 2,405 holders of Allowed Claims received no such pre-Receivership payments, which is 24.3% (by number) of the total Allowed Claims. The Plan will result in payments to the 2,405 holders of Allowed Claims who received no pre-Receivership disbursements to bring those claimants to the same level of recovery as those who received 21.397% of their investments back during the Ponzi Scheme. The Plan will also result in payments to 3,791 holders of Allowed Claims who received pre-Receivership disbursements of between 0.2% and 21.33% of their investments, which is 38.4% (by number) of

Allowed Claims, to bring these claimants up to the same 21.397% “tide level.” This pro rata, rising tide Plan thus ensures that the investors who received no pre-Receivership returns are not treated unfairly with respect to those “better-off claimants.” See *TCA Fund Mgmt.*, 2022 WL 3334488, at *15. Under the Plan, 3,683 holders of Allowed Claims, which is 37.3% (by number) of the total Allowed Claims, received pre-Receivership disbursements of 21.397% or more of their investments, and will not receive a payment under the Plan. The Receiver anticipates that many of the Allowed Claims, including the claimants who received 21.397% or more of their investments, will receive a future distribution from the Final Distributions and separate Wells Fargo Settlement Fund. The Receiver does not propose to “claw back” payments in excess of 21.397% that holders of Allowed Claims received during the course of the Ponzi scheme as (a) the “tide level” will rise with the future distributions; (b) such undertaking would be administratively burdensome and expensive; and (c) the Receiver’s legal authority to claw back distributions from investors who had a net loss, but received distributions greater than the “tide level,” may be restricted absent evidence of a lack of good faith on the part of the investor.

D. Creditor Claims

The Plan includes Initial Distributions, on the same pro rata rising tide basis, to two creditors (MJC-21535 with a proposed Initial Distribution of \$64.19, and MJC-13242 with a proposed distribution of \$0.00), and one creditor claim remains Disputed (MJC-21732 with a proposed Initial Distribution of \$50,713.51 that will be reserved in the Disputed Claims Reserve). The law supports treatment of these few creditor claims on equal footing with investors—that is, issuing payments to the creditors in accordance with the proposed pro rata, rising tide method. See *SEC v. TCA Fund Mgmt. Grp. Corp.*, 2022 WL 17816956, at *4–5 (S.D. Fla. Dec. 2, 2022) (Altonaga, C.J.) (“*TCA Fund Management II*”). As the court explained in *TCA Fund Management*

II, in receiverships, “courts strive for ‘equality,’ not priority.” *Id.* at *5 (alteration adopted and quoting *Cunningham*, 265 U.S. at 13). Thus, courts need “not hesitate[] to group unsecured creditors and defrauded investors together for purposes of equity receivership distribution plans.” *Id.*; see also *Commodity Futures Trading Comm’n v. Rust Rare Coin, Inc.*, 2020 WL 4904165, at *3 (D. Utah Aug. 20, 2020) (“Ultimately, the court agrees with the Receiver’s view that equity is best served by treating the unsecured creditors and defrauded investors as being part of the same class.”). Accordingly, the Plan contemplates pro rata distribution to Allowed Claims held by creditors at the same rising tide pace as the investors. See *TCA Fund Mgmt. II*, 2022 WL 17816956, at *6 (“The Court thus concludes that equity allows for the two groups [investors and creditors] to participate in distributions as equals[.]”).

Were a creditor to object to the Plan on the basis that the creditor should be treated better than investors, the Receiver would note that numerous courts in receivership cases have subordinate the claims of creditors to those of investors, rather than elevating creditors ahead of investors. See, e.g., *Quilling v. Trade Partners, Inc.*, 2006 WL 3694629, at *1 (W.D. Mich. Dec. 14, 2006), *report and recommendation adopted* 2007 WL 107669, at *1 (W.D. Mich. Jan. 9, 2007) (treating a creditor’s claim as subordinate to the investors’ claims where the investors’ funds were subject to constructive trust at the time of investment); *U.S. Commodity Futures Trading Comm’n v. PrivateFX Glob. One*, 778 F. Supp. 2d 775, 786 (S.D. Tex. 2011) (citing *Quilling* for the proposition that “the class of fraud victims takes priority over the class of general creditors with respect to proceeds traceable to the fraud”).

IV. The Distribution Plan

A. Methodology and Claimants

Considering the facts and circumstances of this case, the number of claimants, the quantity

and impact of pre-receivership payments to investors, and the available pool of receivership assets, the Receiver finds most appropriate, and recommends to this Court, a pro rata distribution of assets under a rising tide calculation and plan.

Claimants filed a total of 13,058 claims consisting of 12,954 proofs of claim filed by the claims bar date, and 104 late proofs of claim filed after the claims bar date. Through the extensive claims review and reconciliation process, the Receiver rejected 3,121 claims in their entirety, and rejected 3,551 claims in part (e.g., to account for payments received, inflated amounts, etc.). Among those rejected claims are those filed by promoters, claimants related to promoters, and claimants who received payments in excess of their investment, all of whom are barred from recovery under the Claims Procedures Order. There are 56 Disputed Claims for which the Receiver has issued rejection notices that remain disputed and subject to resolution by the Receiver or determination by the Court.

As reflected in the Claims Chart, the 13,058 claims filed with the Receiver asserted a total of \$238,678,831. Of this amount, the Receiver rejected, and reduced the claims pool, by \$74,087,382 in asserted claims. The Receiver also accounted for \$12,420,473 in payments received by claimants that had not been disclosed in the proofs of claim. The total claims pool consists of: (a) \$161,866,937 in Allowed Claims, which had collectively received \$38,865,505 in payments from the Receivership Entities prior to the commencement of the Receivership, and (b) \$2,724,512 in Disputed Claims that are subject to further determination. The \$161,866,937 in Allowed Claims and \$2,724,512 in Disputed Claims total \$164,591,449, which is reflected in the Rising Tide Distribution Schedule as the total under the “Amount Invested [Pre-Receivership]” column.

The Receiver proposes to pay the Initial Distributions to claimants holding Allowed

Claims, on a pro rata basis subject to the rising tide methodology described above, such that each Allowed Claim will receive a return equal to 21.397% of their aggregate investment. Under the Rising Tide Distribution Schedule (a) 2,405 Allowed Claims that did not receive any payment from the Receivership Entities prior to the Receivership will receive Initial Distributions to bring these claimants up to the “tide level” of the claimants who received 21.397% of their investments back from the Receivership Entities during the pendency of the fraud, and (b) 3,791 Allowed Claims that received payments from the Receivership Entities prior to the Receivership equaling 0.2% to 21.33% of their investments will receive Initial Distributions to bring these claimants up to the “tide level” of 21.397%. There are 3,683 Allowed Claims filed by claimants who received payments from the Receivership Entities prior to the Receivership in excess of the “tide level” of 21.397% and will not receive any Initial Distributions under the Plan but may receive a later distribution based on the next identified “tide level”. The Receiver anticipates that many of these claimants will receive a distribution from the separate Wells Fargo Settlement Fund.

The holders of Waived Claims have agreed to not receive any Initial Distributions or future distributions, and any Initial Distributions set forth in the Rising Tide Distribution Schedule for Waived Claims will be treated as if they were Unclaimed Property (defined below).

The Receiver has sufficient liquid receivership assets to propose the Initial Distribution that would return 21.397% of each allowed claimants’ losses. The Initial Distribution totals approximately \$12,500,000 of the \$16,756,939.55 the Receiver has in her control as of December 31, 2024, representing a 75% distribution of receivership assets. Retaining the remaining 25% of the receivership assets will permit the Receiver to continue administering the Receivership Estate, provide for the payment of 20% fee holdbacks for professionals, and propose Final Distributions along with any other assets recovered in the future.

B. Receivership Assets

When the Receiver was appointed, the MJ Defendants' combined known bank accounts held a total of \$7,711,572.86. Through the Receiver's successful recovery of additional cash, sale of non-cash assets, and resolution of related litigation, the Receivership Entities' bank account holds \$16,756,939.55 as of December 31, 2024. The proposed initial distribution of \$12,499,955.70 will leave a balance of \$4,256,983.85 in the Receivership Estate.

Also, the separate Wells Fargo Settlement Fund has a balance of \$20,836,536.77 as of December 31, 2024.

V. Means of Implementation

The Receiver believes that in light of the circumstances of this case, the following means of implantation of the Plan are fair, reasonable, and in the best interest of the Receivership Estate:

1. Delivery of Distributions in General. The Receiver shall make distributions solely to the holders of Allowed Claims without regard to any claim or interest asserted by any third party in such distributions. Distributions shall be made to the holders of Allowed Claims at the addresses set forth in the proof of claim submitted by such holders, as may be amended by a properly completed change of address form submitted to the Receiver.

2. Payments. Distributions shall be made to all holders of Allowed Claims by checks drawn in United States dollars on a United States domestic bank.

3. Forfeited Distributions. The holder of an Allowed Claim filed by a creditor that, within 180 days from the entry of an Order approving the Plan, fails to respond to the Receiver's request to provide a completed Form W-9, their address, Employer Identification Number and other information required for the Form 1099-MISC, shall be deemed to have forfeited any distribution to which they would otherwise be entitled (the "Forfeited Distributions").

4. Unclaimed Property and Undeliverable Distributions. “Unclaimed Property” shall mean distributions (i) that are Forfeited Distributions, Initial Distributions for Waived Claims, and funds in the Disputed Claims Reserve that are not disbursed under the Updated Rising Tide Distribution Schedule; (ii) that are returned to the Receiver as undeliverable and no appropriate forwarding address is received within 90 days after such attempted distribution by the Receiver is made to such holder, or (iii) for which the check making such distribution is not negotiated within 180 days of its issuance and no request for re-issuance is made within such 180 day period, at which time, such distribution shall be cancelled through a stop payment order or other means. The Receiver is under no affirmative obligation to attempt to locate any holder of an Allowed Claim. Unclaimed Property shall revert to the Receivership Estate and constitute an unencumbered asset subject to further Court approval.

The Allowed Claim related to the Unclaimed Property shall be deemed disallowed, and the holder or successor to such holder of such Allowed Claim so disallowed will be forever barred, expunged, estopped and enjoined from asserting any such claims and entitlement to the Unclaimed Property, and any such claim shall be disallowed in any manner against the Receiver, the Receivership Estate, and their respective property.

5. Receivership Administration and Professional Fees and Expenses. The Receiver will continue to file quarterly applications to authorize payment of fees and expenses of the Receiver and her professionals in accordance with the Receivership Order, and provide for the payment of contingency fees as approved by the Court’s Order granting the Receiver’s Motion to Approve Third-Party Litigation Procedures and Contingency Fee Arrangement [DE 179, 193]. The proposed Plan and Initial Distributions will not be impacted by the payment of professionals. The Plan reserves sufficient cash for the Receivership to continue operations as it maximizes the value

of its remaining assets, and as a result, increases the pool of cash available for distribution at a later date.

IRS CIRCULAR 230 NOTICE: TO ENSURE COMPLIANCE WITH IRS CIRCULAR 230, INVESTORS, CREDITORS AND PARTIES-IN-INTEREST ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF FEDERAL TAX ISSUES CONTAINED OR REFERRED TO IN THIS DOCUMENT IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, BY INVESTORS, CREDITORS AND PARTIES-IN-INTEREST FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON THEM UNDER THE INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS WRITTEN IN CONNECTION WITH THE RECEIVER'S REQUEST FOR APPROVAL OF THE DISTRIBUTION PLAN ONLY; AND (C) INVESTORS, CREDITORS AND PARTIES-IN-INTEREST SHOULD SEEK ADVICE BASED ON THEIR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

THIS PLAN WAS NOT FILED WITH THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE AUTHORITY AND NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE AUTHORITY HAS PASSED UPON THE UPON THE MERITS OF THE PLAN. NEITHER THIS PLAN NOR THE DISCLOSURES CONTAINED WITHIN IT CONSTITUTES AN OFFER TO SELL OR THE SOLICITATION OF AN OFFER TO BUY SECURITIES IN ANY STATE OR JURISDICTION IN WHICH SUCH OFFER OR SOLICITATION IS NOT AUTHORIZED.

THIS DOCUMENT MAY CONTAIN "FORWARD LOOKING STATEMENTS" WITHIN THE MEANING OF THE PRIVATE SECURITIES LITIGATION REFORM ACT OF 1995. SUCH STATEMENTS CONSIST OF ANY STATEMENT OTHER THAN A RECITATION OF HISTORICAL FACT AND CAN BE IDENTIFIED BY THE USE OF FORWARD-LOOKING TERMINOLOGY SUCH AS "MAY," "EXPECT," "ANTICIPATE," "ESTIMATE" OR "CONTINUE" OR THE NEGATIVE THEREOF OR OTHER VARIATIONS THEREON OR COMPARABLE TERMINOLOGY. THE READER IS CAUTIONED THAT ALL FORWARD-LOOKING STATEMENTS ARE NECESSARILY SPECULATIVE AND THERE ARE CERTAIN RISKS AND UNCERTAINTIES THAT COULD CAUSE ACTUAL EVENTS OR RESULTS TO DIFFER MATERIALLY FROM THOSE REFERRED TO IN SUCH FORWARD-LOOKING STATEMENTS.

VI. Notice of the Hearing on This Motion Should Be Deemed Appropriate and Sufficient

The Receiver will post this Motion and Plan, and any related notice of hearing, briefing schedule or response deadline that the Court orders, on the Receiver's website, <https://kttlaw.com/mjcapital/>. The Receiver will provide notice of the Plan being posted on the Receiver's website via email to all holders of Allowed Claims based on the email address stated

in each claimants' proof of claim form or as may have been updated via submission of a properly completed change of address form submitted to the Receiver. Where a holder of an Allowed Claim did not provide any email address, the Receiver will mail a notice of the Plan being posted on the Receiver's website via U.S. Mail. The notice will advise holders of Allowed Claims to check the Receiver's website for notices, deadlines and orders related to the Plan.

The Receiver respectfully requests that this Court approve the form of this notice as fair, reasonable, appropriate, and the most cost-effective way of providing due notice of the Plan, in the interests of time and cost and in light of over 9,800 claimants with Allowed Claims. This Court, presiding over this Receivership in equity, is duly authorized to enter appropriate administrative orders, including those governing notice and service. *See* Fed. R. Civ. P. 5(c) (authorizing the Court to modify service procedures in cases involving numerous defendants). Notice via email and website posting "creates a reasonable expectation that investors will receive the notice, understand that it relates to matters involving [the defendants] and [the] receivership, and will make a knowing and deliberate decision to read the communication and access other information about the receivership, if they so elect." *SEC v. Global Online Direct, Inc.*, 2007 WL 4258231, at *2 (N.D. Ga. Nov. 29, 2007); *TCA Fund Mgmt.*, 2022 WL 3334488, at *1 (recognizing that publication on the receiver's website provided "fair notice and a reasonable opportunity to respond" to the distribution plan).

VII. Conclusion

For the reasons described in this Motion, the Receiver respectfully requests that the Court: (a) grant the Motion and enter an Order approving the Motion and Plan, (b) approve and authorize the Plan and Initial Distributions described herein, and (c) grant such other relief the Court deems just and appropriate.

CERTIFICATION OF CONFERENCE WITH COUNSEL

The Receiver certifies that she has conferred with counsel for the SEC and certifies that the SEC has no objection to the relief sought in the Motion.

Dated: January 30, 2025

Respectfully submitted,

Bernice C. Lee
Florida Bar No. 0073535
blee@kttlaw.com
Receiver for the Receivership Entities

-and-

KOZYAK TROPIN & THROCKMORTON, LLP
2525 Ponce de Leon Boulevard, 9th Floor
Coral Gables, Florida 33134
Tel: (305) 372-1800
Benjamin J. Widlanski
Florida Bar No. 1010644
bwidlanski@kttlaw.com
David L. Rosendorf
Florida Bar No. 996823
dlr@kttlaw.com
Meaghan E. Goldstein
Florida Bar No. 1024796
mgoldstein@kttlaw.com
*Attorneys for Bernice C. Lee, Receiver for
Receivership Entities*

Exhibit A

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21987	N	\$ 10,000.00	\$ -	\$ 10,000.00	0.0000%	21.3970%	21.3970%	\$ 2,139.70	\$ 2,139.70
MJC-14417	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-15847	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-14577	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-15049	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22328	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17969	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-23211	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-15186	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-11941	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11472	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11474	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11475	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11495	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18456	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22740	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-22842	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-15512	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11758	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13363	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-18970	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17263	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23997	N	200,000.00	-	200,000.00	0.0000%	21.3970%	21.3970%	42,794.00	42,794.00
MJC-17294	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-13204	Y	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	-
MJC-16560	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16816	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-12861	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14588	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22359	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-20779	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23363	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-15045	Y	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	-
MJC-13427	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22711	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-12688	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-18867	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23366	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-22104	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22109	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19863	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-19384	N	28,000.00	-	28,000.00	0.0000%	21.3970%	21.3970%	5,991.16	5,991.16
MJC-13413	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15021	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14440	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-21969	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14447	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17354	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14072	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-21602	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21831	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-21507	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15862	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-18489	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14112	Y	80,000.00	-	80,000.00	0.0000%	21.3970%	21.3970%	17,117.60	-
MJC-19962	N	1,500.00	-	1,500.00	0.0000%	21.3970%	21.3970%	320.96	320.96
MJC-22551	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14234	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16338	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-19555	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19399	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14007	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-14021	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20021	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11271	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12879	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17949	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12211	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12215	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14257	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15160	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15453	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13349	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19347	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21424	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-15366	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13893	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11813	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-12945	N	10,500.00	-	10,500.00	0.0000%	21.3970%	21.3970%	2,246.69	2,246.69
MJC-15961	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-16081	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14256	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-22457	N	4,500.00	-	4,500.00	0.0000%	21.3970%	21.3970%	962.87	962.87
MJC-12717	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22538	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23303	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21013	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12256	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12369	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-12242	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-21561	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16633	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-22356	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17397	N	2,700.00	-	2,700.00	0.0000%	21.3970%	21.3970%	577.72	577.72
MJC-23852	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-15670	Y	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	-
MJC-22772	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16937	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-16520	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14718	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12929	N	18,000.00	-	18,000.00	0.0000%	21.3970%	21.3970%	3,851.46	3,851.46
MJC-19364	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-18989	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21818	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14736	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14253	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13284	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14487	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15246	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-23796	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12027	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18739	Y	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	-
MJC-21557	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14081	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-19017	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22764	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-19029	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-22739	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-17671	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15218	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19473	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18275	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-19690	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21100	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12791	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-20524	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16671	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18086	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16101	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15719	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15308	Y	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	-
MJC-12323	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-23711	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21621	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15397	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-18250	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17061	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61
MJC-18781	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-22251	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22882	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19847	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20461	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-17418	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12571	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15253	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-19851	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14019	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18251	Y	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	-
MJC-12842	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-18281	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16460	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20670	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18413	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61
MJC-22269	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15841	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21978	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-23073	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-13057	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19738	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19316	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-21283	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-19462	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18399	N	80,000.00	-	80,000.00	0.0000%	21.3970%	21.3970%	17,117.60	17,117.60
MJC-13111	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-20427	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14797	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16152	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21471	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11394	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-14567	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20884	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21719	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14965	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20482	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20899	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19482	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18159	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-17448	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22174	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-19035	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14647	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-23111	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15371	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15115	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-21745	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14611	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14524	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-19181	N	28,000.00	-	28,000.00	0.0000%	21.3970%	21.3970%	5,991.16	5,991.16
MJC-16697	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-11337	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12796	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16567	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16991	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13055	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-20116	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18983	Y	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	-
MJC-19658	N	3,500.00	-	3,500.00	0.0000%	21.3970%	21.3970%	748.90	748.90
MJC-18783	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12286	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-23658	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19803	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-20119	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18429	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-14174	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22024	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15282	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-18215	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17992	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20505	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15430	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20492	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23606	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13853	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16314	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13441	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-21219	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21143	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19639	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-18849	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-18980	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11198	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18530	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17475	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-12086	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-12809	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23401	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16431	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-14590	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17552	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-23883	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13067	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12078	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13045	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16960	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18829	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18344	N	70,000.00	-	70,000.00	0.0000%	21.3970%	21.3970%	14,977.90	14,977.90
MJC-23081	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-12230	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23482	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-19282	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13439	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17828	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-14216	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18787	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-17571	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14682	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11146	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14791	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-23321	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-23329	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-12823	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19718	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12069	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17654	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16044	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22912	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-13680	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14614	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15599	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16932	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16793	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19791	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-16119	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-13708	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11558	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23956	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19465	N	26,000.00	-	26,000.00	0.0000%	21.3970%	21.3970%	5,563.22	5,563.22
MJC-11604	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-12410	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19390	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-13253	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-16426	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23746	N	16,000.00	-	16,000.00	0.0000%	21.3970%	21.3970%	3,423.52	3,423.52
MJC-19490	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13981	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17170	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-14108	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21237	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18403	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12414	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-15523	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18789	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17247	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-17186	Y	88,000.00	-	88,000.00	0.0000%	21.3970%	21.3970%	18,829.36	-
MJC-17182	Y	92,000.00	-	92,000.00	0.0000%	21.3970%	21.3970%	19,685.24	-
MJC-17195	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-21034	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19062	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-23479	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-22387	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-20749	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19144	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13313	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22327	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17265	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12997	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-19135	N	16,000.00	-	16,000.00	0.0000%	21.3970%	21.3970%	3,423.52	3,423.52
MJC-13619	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12152	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-18575	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12747	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11565	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13956	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-23845	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11554	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14481	N	19,000.00	-	19,000.00	0.0000%	21.3970%	21.3970%	4,065.43	4,065.43

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15545	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21381	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13187	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18063	N	90,000.00	-	90,000.00	0.0000%	21.3970%	21.3970%	19,257.30	19,257.30
MJC-11579	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16858	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12903	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22232	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-15690	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-20918	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15658	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13312	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-17807	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-22866	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12438	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22794	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20980	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14972	N	7,550.00	-	7,550.00	0.0000%	21.3970%	21.3970%	1,615.47	1,615.47
MJC-20769	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-22510	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12021	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14064	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-23283	N	7,350.00	-	7,350.00	0.0000%	21.3970%	21.3970%	1,572.68	1,572.68
MJC-16027	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21155	N	6,500.00	-	6,500.00	0.0000%	21.3970%	21.3970%	1,390.81	1,390.81
MJC-18557	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18715	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-18474	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-13812	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18676	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22755	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-11460	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12135	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-20681	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15626	Y	22,000.00	-	22,000.00	0.0000%	21.3970%	21.3970%	4,707.34	-
MJC-18864	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22105	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22012	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13028	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23010	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-11975	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15526	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-13485	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-13487	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-21619	N	16,000.00	-	16,000.00	0.0000%	21.3970%	21.3970%	3,423.52	3,423.52
MJC-18084	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15803	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-13627	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17936	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16790	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-22371	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18382	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-17808	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20572	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18266	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17286	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14351	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13766	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19249	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16922	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21150	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16926	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11182	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-11313	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-16378	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12287	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-11013	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21577	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-23155	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15326	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-14875	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20539	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-21141	N	21,000.00	-	21,000.00	0.0000%	21.3970%	21.3970%	4,493.37	4,493.37
MJC-23173	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13634	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23403	N	12,500.00	-	12,500.00	0.0000%	21.3970%	21.3970%	2,674.63	2,674.63
MJC-18674	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12664	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-17867	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12062	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18673	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14278	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20317	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-23026	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22128	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13753	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18207	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-11286	N	14,000.00	-	14,000.00	0.0000%	21.3970%	21.3970%	2,995.58	2,995.58
MJC-15387	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18846	N	1,500.00	-	1,500.00	0.0000%	21.3970%	21.3970%	320.96	320.96
MJC-16741	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22638	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-22600	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17833	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-11330	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16366	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-20771	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18220	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-20680	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16467	N	200,000.00	-	200,000.00	0.0000%	21.3970%	21.3970%	42,794.00	42,794.00
MJC-12726	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16391	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-14495	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22605	N	4,500.00	-	4,500.00	0.0000%	21.3970%	21.3970%	962.87	962.87
MJC-12493	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13347	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-18981	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12529	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20136	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19453	N	300,000.00	-	300,000.00	0.0000%	21.3970%	21.3970%	64,191.00	64,191.00
MJC-23059	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-11342	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16474	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-11909	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19241	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19458	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14160	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-14665	N	16,000.00	-	16,000.00	0.0000%	21.3970%	21.3970%	3,423.52	3,423.52
MJC-18572	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-11737	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14369	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-23516	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22278	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-19027	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14735	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11102	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16727	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21616	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17369	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15304	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18182	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-22280	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-20920	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19957	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-22769	Y	38,000.00	-	38,000.00	0.0000%	21.3970%	21.3970%	8,130.86	-
MJC-21111	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15152	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20253	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20605	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17895	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18659	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15816	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-15958	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20132	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11656	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14214	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-23302	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15934	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13531	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-17503	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-16162	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21535	N	300.00	-	300.00	0.0000%	21.3970%	21.3970%	64.19	64.19
MJC-16988	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17692	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-11221	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-12770	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16036	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16037	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16033	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18664	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12156	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18931	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-23713	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-12738	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-17660	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-16946	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17246	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19799	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-14228	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16291	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-18728	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20789	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18327	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-19354	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22710	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-24009	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13154	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20167	Y	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	-
MJC-11927	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-16285	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13340	N	1,500.00	-	1,500.00	0.0000%	21.3970%	21.3970%	320.96	320.96
MJC-16581	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16410	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17787	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-21031	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14040	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-19509	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-11968	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17547	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23659	N	4,500.00	-	4,500.00	0.0000%	21.3970%	21.3970%	962.87	962.87
MJC-14464	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-23271	N	3,200.00	-	3,200.00	0.0000%	21.3970%	21.3970%	684.70	684.70
MJC-13275	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-18746	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-20574	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11933	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-22434	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19223	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16826	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22528	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18164	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19194	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12241	N	8,500.00	-	8,500.00	0.0000%	21.3970%	21.3970%	1,818.75	1,818.75
MJC-18918	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-12834	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12356	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18693	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13809	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-12858	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13125	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-13058	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-21944	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20078	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-19689	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-22437	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-18976	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16341	N	1,500.00	-	1,500.00	0.0000%	21.3970%	21.3970%	320.96	320.96
MJC-16282	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-13432	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-13091	N	600.00	-	600.00	0.0000%	21.3970%	21.3970%	128.38	128.38
MJC-14742	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-15413	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14654	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20788	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12009	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-19270	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19183	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20782	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19573	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17056	Y	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	-
MJC-19006	N	65,000.00	-	65,000.00	0.0000%	21.3970%	21.3970%	13,908.05	13,908.05
MJC-13706	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-14858	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-13424	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18833	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-11280	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11258	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21526	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14832	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23857	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-22180	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-20689	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-22857	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16352	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23558	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-17051	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14338	N	1,500.00	-	1,500.00	0.0000%	21.3970%	21.3970%	320.96	320.96
MJC-21469	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-11196	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17198	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18958	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21154	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15292	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-16259	N	55,000.00	-	55,000.00	0.0000%	21.3970%	21.3970%	11,768.35	11,768.35
MJC-14374	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-17190	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18555	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12822	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18157	N	625,000.00	-	625,000.00	0.0000%	21.3970%	21.3970%	133,731.25	133,731.25
MJC-22501	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16797	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13087	N	10,400.00	-	10,400.00	0.0000%	21.3970%	21.3970%	2,225.29	2,225.29
MJC-18648	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23168	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12331	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-15329	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-19173	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15224	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18929	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12247	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-17435	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-20473	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15398	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17786	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16131	N	12,400.00	-	12,400.00	0.0000%	21.3970%	21.3970%	2,653.23	2,653.23
MJC-19592	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14091	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12819	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-13480	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15391	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12588	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14132	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-15158	N	18,000.00	-	18,000.00	0.0000%	21.3970%	21.3970%	3,851.46	3,851.46
MJC-14800	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15571	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19228	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-13711	Y	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	-
MJC-12916	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-23103	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-20608	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11319	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12250	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13113	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22302	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-11194	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15754	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12748	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15343	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12011	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14279	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17575	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21965	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17219	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11257	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17375	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11237	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19980	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14998	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22447	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21178	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-13517	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11752	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17861	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20909	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-14889	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11193	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17463	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16477	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20049	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11340	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18920	N	7,300.00	-	7,300.00	0.0000%	21.3970%	21.3970%	1,561.98	1,561.98
MJC-14018	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-12679	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11047	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-19343	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-23871	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-18740	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16383	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-16600	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17914	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22311	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15149	N	45,000.00	-	45,000.00	0.0000%	21.3970%	21.3970%	9,628.65	9,628.65
MJC-19623	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19036	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15044	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15888	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11629	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14848	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15725	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-13259	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13670	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-21672	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19654	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16123	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12010	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14318	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11678	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-16956	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19344	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16481	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18316	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-23116	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-18785	N	34,000.00	-	34,000.00	0.0000%	21.3970%	21.3970%	7,274.98	7,274.98
MJC-23349	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18161	N	14,000.00	-	14,000.00	0.0000%	21.3970%	21.3970%	2,995.58	2,995.58
MJC-20937	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11837	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23569	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14204	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16180	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16711	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13644	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-19503	N	46,500.00	-	46,500.00	0.0000%	21.3970%	21.3970%	9,949.61	9,949.61
MJC-23088	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19713	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11850	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16945	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14354	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-15642	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16898	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14941	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15548	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21851	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21053	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12068	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-20449	N	70,000.00	-	70,000.00	0.0000%	21.3970%	21.3970%	14,977.90	14,977.90
MJC-12841	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-19306	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13529	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14795	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12570	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15283	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14029	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-23187	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19815	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-15481	N	2,700.00	-	2,700.00	0.0000%	21.3970%	21.3970%	577.72	577.72
MJC-19419	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12118	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16124	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-14452	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-23336	N	70,000.00	-	70,000.00	0.0000%	21.3970%	21.3970%	14,977.90	14,977.90
MJC-18910	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12612	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21784	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-22063	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15764	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16429	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-16086	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-15705	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12401	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14146	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-21201	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18205	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-18654	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11099	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-20691	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14271	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14183	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-17316	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11142	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-23171	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15734	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11458	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-11447	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-22990	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17104	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19374	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-20293	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16503	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21137	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14581	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-22571	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-21989	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13449	N	3,500.00	-	3,500.00	0.0000%	21.3970%	21.3970%	748.90	748.90
MJC-19420	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11607	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22540	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18539	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-18718	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12872	N	18,000.00	-	18,000.00	0.0000%	21.3970%	21.3970%	3,851.46	3,851.46
MJC-11456	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23515	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-18881	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18432	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19267	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15820	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23896	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18364	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-19039	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-20747	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-19800	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17676	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22855	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-24116	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20839	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12999	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12756	N	110,000.00	-	110,000.00	0.0000%	21.3970%	21.3970%	23,536.70	23,536.70
MJC-13440	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15866	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23926	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15495	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-11982	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-23554	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14641	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13789	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19085	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-12555	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22689	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12786	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-14426	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23523	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15911	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-20544	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14701	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-23897	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-22860	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14676	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15460	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16851	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-16586	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17425	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17042	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15029	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-20081	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-22357	N	19,000.00	-	19,000.00	0.0000%	21.3970%	21.3970%	4,065.43	4,065.43
MJC-16752	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-14583	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16465	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18001	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-11940	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20121	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-20421	N	70,000.00	-	70,000.00	0.0000%	21.3970%	21.3970%	14,977.90	14,977.90
MJC-22234	N	37,000.00	-	37,000.00	0.0000%	21.3970%	21.3970%	7,916.89	7,916.89
MJC-11860	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13916	N	28,000.00	-	28,000.00	0.0000%	21.3970%	21.3970%	5,991.16	5,991.16
MJC-13266	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23439	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18321	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17377	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12893	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20694	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20944	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-17947	Y	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	-
MJC-23154	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21121	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11644	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17225	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20418	Y	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	-
MJC-12056	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14954	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20820	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-20391	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19667	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14955	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23631	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-13294	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12374	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-15038	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-20999	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-20571	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18404	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21999	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-20954	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12900	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-15667	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-19842	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14846	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-12685	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14555	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-21941	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-19657	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12188	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-22579	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21487	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19660	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-12217	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-20721	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18855	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21126	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11564	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18884	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-17487	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-21054	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16950	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17785	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-11035	N	9,500.00	-	9,500.00	0.0000%	21.3970%	21.3970%	2,032.72	2,032.72
MJC-17769	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-14673	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14678	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14835	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61
MJC-14058	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12198	N	135,000.00	-	135,000.00	0.0000%	21.3970%	21.3970%	28,885.95	28,885.95
MJC-21361	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13314	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23322	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-21009	N	16,000.00	-	16,000.00	0.0000%	21.3970%	21.3970%	3,423.52	3,423.52
MJC-16987	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16224	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18956	Y	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	-
MJC-19896	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14943	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14225	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-21539	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-14721	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-19809	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-13872	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-18390	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14720	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21444	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14172	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20277	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23118	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19878	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-18448	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23637	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-19418	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-13557	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-11577	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22075	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11082	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14380	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-21233	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16963	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-11065	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-16369	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18048	Y	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	-
MJC-22658	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15928	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-11497	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14292	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18953	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19888	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16170	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23249	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12831	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-22889	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19269	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-22768	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19694	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-15916	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21938	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20004	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-12228	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18900	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15889	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13311	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-13318	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-13931	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21898	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12335	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-12936	N	21,000.00	-	21,000.00	0.0000%	21.3970%	21.3970%	4,493.37	4,493.37
MJC-11679	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13858	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12993	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17235	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14347	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-23501	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15802	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16386	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15878	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-15880	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-11838	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15011	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-11898	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11424	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11947	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19376	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-14096	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-20854	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16464	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-11306	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19442	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19370	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-22584	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22334	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-22928	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17579	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-19648	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-18948	N	5,500.00	-	5,500.00	0.0000%	21.3970%	21.3970%	1,176.84	1,176.84
MJC-11889	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11540	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14113	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12671	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11010	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-11126	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12801	N	23,000.00	-	23,000.00	0.0000%	21.3970%	21.3970%	4,921.31	4,921.31
MJC-19752	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-22725	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-23979	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23113	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17041	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23364	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14525	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-19059	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22404	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12844	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21480	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15925	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12321	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15995	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-16760	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14343	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11873	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-12782	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18265	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-15229	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16659	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16795	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17749	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18520	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18723	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11979	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20076	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-18504	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-22614	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19613	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-16117	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-21423	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17232	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14052	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17389	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-21016	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-13734	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13428	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-11195	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18692	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-19285	N	26,000.00	-	26,000.00	0.0000%	21.3970%	21.3970%	5,563.22	5,563.22
MJC-15511	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-12364	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16501	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15530	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17460	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12602	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19052	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-20692	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-13585	N	105,000.00	-	105,000.00	0.0000%	21.3970%	21.3970%	22,466.85	22,466.85
MJC-19637	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-18831	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22781	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11547	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-13722	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-14702	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-18866	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-20176	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17655	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15429	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21429	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12769	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15464	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14102	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17039	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13373	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18896	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15204	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17984	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-19593	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-23149	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18008	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17057	N	14,000.00	-	14,000.00	0.0000%	21.3970%	21.3970%	2,995.58	2,995.58
MJC-19973	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12705	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-22545	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18806	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13845	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18273	N	14,000.00	-	14,000.00	0.0000%	21.3970%	21.3970%	2,995.58	2,995.58
MJC-19137	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14731	N	29,000.00	-	29,000.00	0.0000%	21.3970%	21.3970%	6,205.13	6,205.13
MJC-15262	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17906	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22863	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14884	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-21549	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15110	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-18748	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22613	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14027	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21604	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-17048	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15206	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-13216	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15382	Y	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	-
MJC-23787	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21589	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15062	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12660	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16827	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-11888	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22466	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23194	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11009	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-16326	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13783	N	22,000.00	-	22,000.00	0.0000%	21.3970%	21.3970%	4,707.34	4,707.34
MJC-12659	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-15708	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-17216	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19571	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11788	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-16074	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16846	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12944	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11097	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15129	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-19703	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-20164	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-11489	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16770	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-20530	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11409	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-14982	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12184	N	23,000.00	-	23,000.00	0.0000%	21.3970%	21.3970%	4,921.31	4,921.31
MJC-15850	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-13297	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15211	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18984	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14813	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12267	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17977	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12389	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-16594	N	84,000.00	-	84,000.00	0.0000%	21.3970%	21.3970%	17,973.48	17,973.48
MJC-20020	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-19030	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12553	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17847	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-17694	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-11314	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-19150	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21081	N	6,500.00	-	6,500.00	0.0000%	21.3970%	21.3970%	1,390.81	1,390.81
MJC-22982	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21200	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-12764	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14709	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-12662	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15527	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19231	Y	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	-
MJC-12927	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11490	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-14933	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-11371	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-11921	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23556	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13469	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15424	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16855	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-19813	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16478	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23184	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-20115	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17349	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19932	Y	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	-
MJC-20489	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21092	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22643	N	1,800.00	-	1,800.00	0.0000%	21.3970%	21.3970%	385.15	385.15
MJC-13569	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17079	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21244	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12826	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-13419	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-15402	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-11438	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22660	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13376	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15631	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12458	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12079	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17321	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11246	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-14960	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-12431	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23785	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-11444	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-15264	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18377	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15498	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14404	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19471	N	80,000.00	-	80,000.00	0.0000%	21.3970%	21.3970%	17,117.60	17,117.60
MJC-14466	N	27,000.00	-	27,000.00	0.0000%	21.3970%	21.3970%	5,777.19	5,777.19
MJC-22114	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61
MJC-17493	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16411	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12716	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-22339	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-11899	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14362	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12417	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15006	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-18532	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14489	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18314	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22133	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19198	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-15465	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12160	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12915	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-16328	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-19984	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-22145	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15643	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15428	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22194	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23653	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11012	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-14213	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-16306	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-13050	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11217	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18842	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19707	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-23297	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23275	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-23208	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19745	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-17274	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18599	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19585	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-12667	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13723	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20216	N	5,500.00	-	5,500.00	0.0000%	21.3970%	21.3970%	1,176.84	1,176.84
MJC-19643	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-15287	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12578	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-16333	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22432	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12165	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-13702	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21603	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18772	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14733	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18675	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16257	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20160	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-15041	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23023	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20266	Y	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	-
MJC-15909	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-19011	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11212	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-12687	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-15793	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18307	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12161	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19362	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17438	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12681	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-16607	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-14092	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22775	Y	87,000.00	-	87,000.00	0.0000%	21.3970%	21.3970%	18,615.39	-
MJC-18790	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22603	Y	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	-
MJC-17596	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14139	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11952	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15217	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15801	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-17436	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-19594	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20173	Y	80,000.00	-	80,000.00	0.0000%	21.3970%	21.3970%	17,117.60	-
MJC-18296	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-20947	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18730	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16887	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-19156	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-23139	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21923	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16273	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-16726	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-20433	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-19497	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-13811	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12174	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15154	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11077	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-22984	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12755	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12888	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-15779	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15892	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-20555	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18091	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20036	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16373	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12677	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16219	Y	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	-
MJC-23127	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17346	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17147	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11467	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-16149	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20892	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14491	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15796	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12962	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19015	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-22042	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17207	N	11,500.00	-	11,500.00	0.0000%	21.3970%	21.3970%	2,460.66	2,460.66
MJC-16299	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-22778	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-21627	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-20099	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12127	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17082	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21479	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15777	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18123	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21308	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-20178	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14401	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19691	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-17527	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23035	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20319	N	500.00	-	500.00	0.0000%	21.3970%	21.3970%	106.99	106.99
MJC-11804	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16231	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22136	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-20809	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22346	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16565	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16981	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16877	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20664	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12048	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18174	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15214	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-21491	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-16305	N	80,000.00	-	80,000.00	0.0000%	21.3970%	21.3970%	17,117.60	17,117.60
MJC-15330	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-11926	N	24,000.00	-	24,000.00	0.0000%	21.3970%	21.3970%	5,135.28	5,135.28
MJC-13567	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23159	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15039	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19406	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13890	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19432	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14255	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15469	N	120,000.00	-	120,000.00	0.0000%	21.3970%	21.3970%	25,676.40	25,676.40
MJC-21807	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17353	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-14010	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20914	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14474	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11442	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16734	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21362	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11879	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17060	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20746	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16924	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14988	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-23853	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-11695	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14881	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20532	N	22,000.00	-	22,000.00	0.0000%	21.3970%	21.3970%	4,707.34	4,707.34
MJC-12139	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15881	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12772	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20059	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18688	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-13482	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-22674	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23454	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14177	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18706	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-19193	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-20684	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11086	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-20347	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-23690	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19265	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19050	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-18747	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19686	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21138	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-12630	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20274	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12450	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20800	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14212	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-11844	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22289	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13475	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18148	N	6,500.00	-	6,500.00	0.0000%	21.3970%	21.3970%	1,390.81	1,390.81
MJC-15087	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18995	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18607	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-20604	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-20005	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15616	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-13387	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-15939	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15861	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15034	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-23100	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18518	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11931	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13776	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13642	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18175	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11665	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18411	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21041	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11530	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-18581	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22833	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13668	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12731	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21962	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14286	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16553	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19048	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17743	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23237	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12421	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11653	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18295	N	125,000.00	-	125,000.00	0.0000%	21.3970%	21.3970%	26,746.25	26,746.25
MJC-14772	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19134	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13894	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-14109	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-20112	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-18670	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21441	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19647	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18395	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-20325	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13412	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23836	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20707	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15490	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12463	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-22915	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-17628	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16346	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18733	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21799	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-13826	N	75,000.00	-	75,000.00	0.0000%	21.3970%	21.3970%	16,047.75	16,047.75
MJC-16879	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12656	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-23725	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16419	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20177	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16969	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17696	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17650	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-12223	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-14505	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15731	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15140	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12686	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13463	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15663	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18828	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22479	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14430	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-11919	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21052	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-16476	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-23032	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-16994	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-13407	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-17839	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17015	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12839	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16634	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13422	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16522	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20094	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20503	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-15979	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-16242	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-16974	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-16154	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13246	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20903	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23396	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14393	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16972	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19247	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17982	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11235	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14480	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18873	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13802	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-15404	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-23668	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16011	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16778	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23057	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14871	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-20960	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19946	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19172	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14978	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16053	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-21812	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19423	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12476	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61
MJC-20942	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-21743	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19373	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-14104	N	\$ 20,000.00	-	\$ 20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14544	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-11506	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-15184	Y	44,000.00	-	44,000.00	0.0000%	21.3970%	21.3970%	9,414.68	-
MJC-13391	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17200	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16061	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21658	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19467	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18202	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-21911	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-15956	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15353	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-13586	N	42,000.00	-	42,000.00	0.0000%	21.3970%	21.3970%	8,986.74	8,986.74
MJC-13996	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21454	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23380	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16590	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21395	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21940	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22009	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15358	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-16094	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19202	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15033	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20606	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13061	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21085	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12803	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14222	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19655	N	28,000.00	-	28,000.00	0.0000%	21.3970%	21.3970%	5,991.16	5,991.16
MJC-15421	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14136	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11642	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17016	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22593	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-22071	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14004	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21732	Y	237,012.23	-	237,012.23	0.0000%	21.3970%	21.3970%	50,713.51	-
MJC-16996	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13323	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16666	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-21536	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18023	Y	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	-
MJC-12095	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19517	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-14996	N	70,000.00	-	70,000.00	0.0000%	21.3970%	21.3970%	14,977.90	14,977.90
MJC-11002	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16876	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14436	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14439	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16069	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12098	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12207	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20223	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19958	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19064	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11945	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21073	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16017	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20037	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14551	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17052	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16379	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22256	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-16523	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12015	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23771	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16962	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15101	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-16868	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12645	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15236	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17632	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23385	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-20448	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19530	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-11602	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11000	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17735	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17782	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-11760	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21483	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17898	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15932	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23670	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18986	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14127	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-22849	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19253	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-15014	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14730	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-11939	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12171	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12166	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13941	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13640	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-19785	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18151	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-16228	Y	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	-
MJC-17132	N	1,500.00	-	1,500.00	0.0000%	21.3970%	21.3970%	320.96	320.96
MJC-19075	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22886	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14090	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23141	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-22541	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19629	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-17423	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18436	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-11101	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18468	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20578	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-16866	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11136	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23043	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-20913	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15451	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-13033	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16225	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-14411	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17651	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-14660	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12623	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17074	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19696	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14784	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15108	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20356	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22453	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14866	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-22237	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14571	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-14062	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-23434	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-21916	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-16928	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-22290	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15313	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16215	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19123	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-16810	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14434	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16566	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12090	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13520	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13121	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20973	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-23716	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-17284	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22785	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17520	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20155	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20107	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-19129	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19340	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19235	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-21933	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22052	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14037	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-11413	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11059	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-12252	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14118	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16190	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18721	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13352	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20567	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14638	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-22994	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18602	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20969	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12362	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-15972	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-21110	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-17458	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22452	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19595	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-15478	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15620	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11984	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-11202	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-21445	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20061	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14616	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-22331	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22113	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14821	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12808	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-15703	Y	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	-
MJC-12751	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21947	Y	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	-
MJC-19679	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-23132	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13285	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19678	N	13,600.00	-	13,600.00	0.0000%	21.3970%	21.3970%	2,909.99	2,909.99
MJC-11736	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21960	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-12318	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13460	Y	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	-
MJC-23361	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21436	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-11461	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21746	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-13093	N	5,500.00	-	5,500.00	0.0000%	21.3970%	21.3970%	1,176.84	1,176.84
MJC-18945	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18647	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16848	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18053	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15195	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17732	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14964	N	7,030.00	-	7,030.00	0.0000%	21.3970%	21.3970%	1,504.21	1,504.21
MJC-19622	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14587	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21074	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23534	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-13944	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-12085	N	66,000.00	-	66,000.00	0.0000%	21.3970%	21.3970%	14,122.02	14,122.02
MJC-15220	N	22,000.00	-	22,000.00	0.0000%	21.3970%	21.3970%	4,707.34	4,707.34
MJC-12977	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12028	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-15443	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17357	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21918	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15372	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11451	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19003	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21533	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14999	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-16385	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-13354	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20912	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13041	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-14511	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-17224	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-13155	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15668	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12883	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18703	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-22361	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11220	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-23431	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-18235	N	75,000.00	-	75,000.00	0.0000%	21.3970%	21.3970%	16,047.75	16,047.75
MJC-12313	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-14576	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15759	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-16025	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14799	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15337	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18499	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-18354	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17258	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-12812	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15781	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22865	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14387	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-22169	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-15853	N	14,000.00	-	14,000.00	0.0000%	21.3970%	21.3970%	2,995.58	2,995.58
MJC-17705	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13841	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-16179	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15078	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17021	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-17299	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-15445	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15849	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18167	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22089	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14396	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15649	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13738	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-16486	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-21458	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-11138	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-18889	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15627	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-16780	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20894	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17298	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21867	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-21871	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11431	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23109	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21977	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-14786	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23024	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19539	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13222	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12205	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13618	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-14957	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12005	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-17775	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16490	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19834	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18679	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-20409	Y	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	-
MJC-13896	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19861	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-21583	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13103	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15058	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16091	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14000	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13692	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14188	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13186	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20131	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18500	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-13142	N	31,000.00	-	31,000.00	0.0000%	21.3970%	21.3970%	6,633.07	6,633.07
MJC-22429	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13602	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11216	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-20796	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-17818	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21553	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-16114	N	24,000.00	-	24,000.00	0.0000%	21.3970%	21.3970%	5,135.28	5,135.28
MJC-14936	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15357	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-15270	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-22266	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17296	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-11875	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-15615	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16589	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-21197	Y	18,000.00	-	18,000.00	0.0000%	21.3970%	21.3970%	3,851.46	-
MJC-19579	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20265	N	32,000.00	-	32,000.00	0.0000%	21.3970%	21.3970%	6,847.04	6,847.04
MJC-14168	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21530	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-14170	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-13179	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-13151	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-18661	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13200	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-15121	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19258	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-18131	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-21958	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-23162	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13425	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13397	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-18122	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19963	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11553	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-14900	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18239	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23577	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15432	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-14894	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17281	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-22867	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14992	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-12574	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61
MJC-17008	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-17551	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16529	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17347	N	8,700.00	-	8,700.00	0.0000%	21.3970%	21.3970%	1,861.54	1,861.54
MJC-18691	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-12167	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-12425	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21069	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13698	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17075	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16384	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21740	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17726	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14618	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-21552	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11482	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13542	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11189	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16535	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-22200	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11911	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-13071	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16169	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11827	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-15700	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13328	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14602	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12757	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18293	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-15717	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-17450	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11734	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-16751	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-14259	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21140	N	17,500.00	-	17,500.00	0.0000%	21.3970%	21.3970%	3,744.48	3,744.48
MJC-15508	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17499	N	80,000.00	-	80,000.00	0.0000%	21.3970%	21.3970%	17,117.60	17,117.60
MJC-16040	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-20726	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11177	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14205	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-17819	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12594	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-13671	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16499	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16492	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11815	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20169	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14508	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-23651	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23163	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15918	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19757	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22219	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22267	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19492	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-12466	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19998	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21822	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23800	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18128	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18124	N	300,000.00	-	300,000.00	0.0000%	21.3970%	21.3970%	64,191.00	64,191.00
MJC-23475	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-21102	Y	250,000.00	-	250,000.00	0.0000%	21.3970%	21.3970%	53,492.50	-
MJC-14953	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-14026	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12740	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-14024	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-16350	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19940	N	36,000.00	-	36,000.00	0.0000%	21.3970%	21.3970%	7,702.92	7,702.92
MJC-16073	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-12543	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-22006	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13120	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15646	N	7,500.00	-	7,500.00	0.0000%	21.3970%	21.3970%	1,604.78	1,604.78
MJC-20924	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18960	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-17185	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13972	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21564	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23733	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19143	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-20657	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-16983	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-17059	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19636	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-18406	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13206	Y	230,000.00	-	230,000.00	0.0000%	21.3970%	21.3970%	49,213.10	-
MJC-15562	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21955	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11537	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-16220	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-13908	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23178	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-21232	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23064	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-17227	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18717	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13780	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-23347	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20476	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15968	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15486	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19941	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16031	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-17605	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12179	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18418	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-14855	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23848	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-12248	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14190	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21285	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16622	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19278	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16821	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-21145	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18315	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-21318	N	29,000.00	-	29,000.00	0.0000%	21.3970%	21.3970%	6,205.13	6,205.13
MJC-11658	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21894	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11918	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12426	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-16772	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17422	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13930	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18129	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13699	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-22440	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19794	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15746	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14398	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15768	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16135	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13046	Y	90,000.00	-	90,000.00	0.0000%	21.3970%	21.3970%	19,257.30	-
MJC-18363	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-12708	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20123	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20759	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-14737	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17491	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17756	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18502	N	45,000.00	-	45,000.00	0.0000%	21.3970%	21.3970%	9,628.65	9,628.65
MJC-12691	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19934	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14497	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-15083	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17546	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13462	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-14600	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20617	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14308	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16575	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12484	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19090	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-20390	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18294	N	25,700.00	-	25,700.00	0.0000%	21.3970%	21.3970%	5,499.03	5,499.03
MJC-20294	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23913	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18501	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20927	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21287	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-21513	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11184	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-12852	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-16998	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20635	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12455	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11671	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18708	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11181	N	13,500.00	-	13,500.00	0.0000%	21.3970%	21.3970%	2,888.60	2,888.60
MJC-15359	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-15650	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-13238	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17522	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23831	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-22634	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19302	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16933	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-18300	N	140,000.00	-	140,000.00	0.0000%	21.3970%	21.3970%	29,955.80	29,955.80
MJC-16540	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-15818	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-20373	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18908	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15130	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12598	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12576	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14226	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17144	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21640	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-11023	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17181	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-12869	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14042	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11701	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-17606	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12113	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14727	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15949	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-11855	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-13984	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15215	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19342	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19933	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17995	N	150,000.00	-	150,000.00	0.0000%	21.3970%	21.3970%	32,095.50	32,095.50
MJC-18261	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11110	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-23611	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-19936	N	85,000.00	-	85,000.00	0.0000%	21.3970%	21.3970%	18,187.45	18,187.45
MJC-11628	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-14507	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14423	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21598	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-18240	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17663	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11400	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18312	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-18725	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16208	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12338	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61
MJC-13775	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14808	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18385	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15461	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-11612	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-15513	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-23447	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-23357	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18476	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-17594	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23595	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19578	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18690	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14248	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13696	N	45,000.00	-	45,000.00	0.0000%	21.3970%	21.3970%	9,628.65	9,628.65
MJC-16811	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15855	N	22,000.00	-	22,000.00	0.0000%	21.3970%	21.3970%	4,707.34	4,707.34
MJC-21124	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22000	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22271	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-17993	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13704	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13223	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-12040	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11373	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-17760	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-17236	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16805	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11242	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17924	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17591	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-11098	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12695	N	59,000.00	-	59,000.00	0.0000%	21.3970%	21.3970%	12,624.23	12,624.23
MJC-19822	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11107	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14333	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18638	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12538	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15605	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-14322	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11966	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16784	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-16297	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12259	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16895	N	5,450.00	-	5,450.00	0.0000%	21.3970%	21.3970%	1,166.14	1,166.14
MJC-22147	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-15190	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23317	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11058	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12386	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18268	N	6,500.00	-	6,500.00	0.0000%	21.3970%	21.3970%	1,390.81	1,390.81
MJC-14683	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12918	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16329	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13026	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18297	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11551	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16825	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12231	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17230	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19525	N	18,000.00	-	18,000.00	0.0000%	21.3970%	21.3970%	3,851.46	3,851.46
MJC-12105	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-17066	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20828	Y	16,000.00	-	16,000.00	0.0000%	21.3970%	21.3970%	3,423.52	-
MJC-21659	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-21662	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15799	N	4,500.00	-	4,500.00	0.0000%	21.3970%	21.3970%	962.87	962.87
MJC-14698	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16134	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13731	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-11019	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11959	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19954	N	1,500.00	-	1,500.00	0.0000%	21.3970%	21.3970%	320.96	320.96
MJC-16280	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17239	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-20275	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14905	N	24,000.00	-	24,000.00	0.0000%	21.3970%	21.3970%	5,135.28	5,135.28
MJC-20966	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16915	N	200,000.00	-	200,000.00	0.0000%	21.3970%	21.3970%	42,794.00	42,794.00
MJC-19155	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13002	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21275	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16561	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14870	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-12643	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12138	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17359	N	3,500.00	-	3,500.00	0.0000%	21.3970%	21.3970%	748.90	748.90
MJC-19664	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-11219	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-20055	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19124	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-22168	N	18,000.00	-	18,000.00	0.0000%	21.3970%	21.3970%	3,851.46	3,851.46
MJC-19489	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19502	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-19879	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-22954	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-18732	Y	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	-
MJC-21421	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16394	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12221	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-15139	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12533	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17945	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18309	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12914	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23656	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-22117	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18214	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12375	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12607	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21272	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-19043	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-16664	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19084	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-12358	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12464	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-13181	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16534	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13806	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-16860	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-20703	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-19447	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-17813	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17222	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-17266	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-18496	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-16229	N	200,000.00	-	200,000.00	0.0000%	21.3970%	21.3970%	42,794.00	42,794.00
MJC-18067	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14776	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18212	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19688	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22566	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-18720	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-12360	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14210	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13299	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-23258	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18686	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-17053	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20381	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-16466	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14239	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-13225	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14564	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-22472	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-22757	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12854	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-13040	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18389	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22974	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-19234	N	49,900.00	-	49,900.00	0.0000%	21.3970%	21.3970%	10,677.10	10,677.10
MJC-18280	Y	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	-
MJC-12391	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21247	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18133	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-19281	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-19433	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-17127	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14752	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-12255	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-12190	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-16901	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21470	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-12585	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-15967	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17445	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-11606	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18875	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18287	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-18030	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16596	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19987	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17584	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-11416	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-12638	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15446	N	14,000.00	-	14,000.00	0.0000%	21.3970%	21.3970%	2,995.58	2,995.58
MJC-20573	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17595	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18303	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18754	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11576	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18292	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-13322	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-13308	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13639	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-14454	N	11,000.00	-	11,000.00	0.0000%	21.3970%	21.3970%	2,353.67	2,353.67
MJC-11325	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15678	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23042	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-13736	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11574	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12647	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21046	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-17565	N	80,000.00	-	80,000.00	0.0000%	21.3970%	21.3970%	17,117.60	17,117.60
MJC-21227	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22544	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-21974	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17848	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-13210	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15241	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18642	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-15070	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15790	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-16927	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17710	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14437	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-11324	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15348	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-17960	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-18483	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-21692	Y	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	-
MJC-14820	Y	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	-
MJC-21386	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19224	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14138	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-12941	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21212	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-13446	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12094	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-11965	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18742	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-21587	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12269	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-18635	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13674	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11842	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13234	Y	70,000.00	-	70,000.00	0.0000%	21.3970%	21.3970%	14,977.90	-
MJC-22473	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-21409	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-13672	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-17517	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-22246	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13554	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14335	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18616	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15795	N	70,000.00	-	70,000.00	0.0000%	21.3970%	21.3970%	14,977.90	14,977.90
MJC-15441	Y	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	-
MJC-19821	N	150,000.00	-	150,000.00	0.0000%	21.3970%	21.3970%	32,095.50	32,095.50
MJC-23702	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16095	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22004	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14014	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15380	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11404	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-22183	N	24,000.00	-	24,000.00	0.0000%	21.3970%	21.3970%	5,135.28	5,135.28
MJC-19429	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-11867	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17524	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-23806	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-22295	N	35,000.00	-	35,000.00	0.0000%	21.3970%	21.3970%	7,488.95	7,488.95
MJC-24002	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-20147	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13810	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11430	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17978	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17058	N	14,000.00	-	14,000.00	0.0000%	21.3970%	21.3970%	2,995.58	2,995.58
MJC-19102	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22438	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17766	N	13,000.00	-	13,000.00	0.0000%	21.3970%	21.3970%	2,781.61	2,781.61
MJC-22976	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-19551	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22163	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18650	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-18506	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20470	N	3,500.00	-	3,500.00	0.0000%	21.3970%	21.3970%	748.90	748.90
MJC-13417	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-17292	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14129	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-11263	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-18589	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-13144	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14409	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-12264	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-14759	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-12787	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-17598	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17683	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-13512	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20312	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17588	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14645	N	28,900.00	-	28,900.00	0.0000%	21.3970%	21.3970%	6,183.73	6,183.73
MJC-23323	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-17738	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-16695	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-16554	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18138	Y	38,000.00	-	38,000.00	0.0000%	21.3970%	21.3970%	8,130.86	-
MJC-18493	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13455	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-18544	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13470	Y	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	-
MJC-11309	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12778	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12700	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14296	N	5,800.00	-	5,800.00	0.0000%	21.3970%	21.3970%	1,241.03	1,241.03
MJC-12829	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-16524	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-13579	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19638	Y	27,000.00	-	27,000.00	0.0000%	21.3970%	21.3970%	5,777.19	-
MJC-22120	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17582	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-14642	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20795	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-17856	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11524	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19222	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17162	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16812	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-12103	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-21588	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-20371	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15344	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23726	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23772	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13196	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-23538	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-16195	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13965	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23055	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-13338	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16356	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17736	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22731	Y	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	-
MJC-16690	N	60,000.00	-	60,000.00	0.0000%	21.3970%	21.3970%	12,838.20	12,838.20
MJC-23147	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-22446	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-15472	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15365	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16555	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13233	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22717	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-12706	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12186	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-23337	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-12140	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15521	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17935	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12601	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-11998	Y	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	-
MJC-19060	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-19685	N	100,000.00	-	100,000.00	0.0000%	21.3970%	21.3970%	21,397.00	21,397.00
MJC-16441	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-20077	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18879	N	40,000.00	-	40,000.00	0.0000%	21.3970%	21.3970%	8,558.80	8,558.80
MJC-16686	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18801	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19626	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-19586	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-12206	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-15693	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-17825	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-18655	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16323	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14958	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23934	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12091	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-23069	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-23614	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-15742	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-18921	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19013	N	2,500.00	-	2,500.00	0.0000%	21.3970%	21.3970%	534.93	534.93
MJC-17987	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-20807	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12665	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-23923	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11963	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-14703	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15531	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-11953	N	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	1,283.82
MJC-19712	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-13532	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-23718	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-23390	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-17341	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16635	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19583	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-19411	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17376	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-19816	N	7,000.00	-	7,000.00	0.0000%	21.3970%	21.3970%	1,497.79	1,497.79
MJC-18076	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-19192	N	50,000.00	-	50,000.00	0.0000%	21.3970%	21.3970%	10,698.50	10,698.50
MJC-18463	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-11265	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-14901	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-19305	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-16807	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-17113	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-11960	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21457	N	2,000.00	-	2,000.00	0.0000%	21.3970%	21.3970%	427.94	427.94
MJC-17100	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-11267	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-14266	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12597	Y	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	-
MJC-15162	N	15,500.00	-	15,500.00	0.0000%	21.3970%	21.3970%	3,316.54	3,316.54
MJC-17990	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-21128	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13039	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-18653	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16221	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25
MJC-13307	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-13399	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-13065	N	9,000.00	-	9,000.00	0.0000%	21.3970%	21.3970%	1,925.73	1,925.73
MJC-11886	N	17,000.00	-	17,000.00	0.0000%	21.3970%	21.3970%	3,637.49	3,637.49
MJC-12575	N	8,000.00	-	8,000.00	0.0000%	21.3970%	21.3970%	1,711.76	1,711.76
MJC-17981	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-17045	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13094	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13847	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-12244	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-16781	N	4,000.00	-	4,000.00	0.0000%	21.3970%	21.3970%	855.88	855.88
MJC-20358	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-22515	N	16,000.00	-	16,000.00	0.0000%	21.3970%	21.3970%	3,423.52	3,423.52
MJC-12967	N	13,100.00	-	13,100.00	0.0000%	21.3970%	21.3970%	2,803.01	2,803.01
MJC-12820	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-22631	N	12,000.00	-	12,000.00	0.0000%	21.3970%	21.3970%	2,567.64	2,567.64
MJC-14087	N	3,000.00	-	3,000.00	0.0000%	21.3970%	21.3970%	641.91	641.91
MJC-17955	N	30,000.00	-	30,000.00	0.0000%	21.3970%	21.3970%	6,419.10	6,419.10
MJC-20595	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-15944	N	1,000.00	-	1,000.00	0.0000%	21.3970%	21.3970%	213.97	213.97
MJC-17287	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-17290	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-16265	N	25,000.00	-	25,000.00	0.0000%	21.3970%	21.3970%	5,349.25	5,349.25

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12080	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-15869	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-21775	N	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	1,069.85
MJC-13084	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-17434	N	14,000.00	-	14,000.00	0.0000%	21.3970%	21.3970%	2,995.58	2,995.58
MJC-24032	Y	6,000.00	-	6,000.00	0.0000%	21.3970%	21.3970%	1,283.82	-
MJC-24047	N	20,000.00	-	20,000.00	0.0000%	21.3970%	21.3970%	4,279.40	4,279.40
MJC-24057	Y	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	-
MJC-24058	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-24073	Y	3,500.00	-	3,500.00	0.0000%	21.3970%	21.3970%	748.90	-
MJC-24081	Y	5,000.00	-	5,000.00	0.0000%	21.3970%	21.3970%	1,069.85	-
MJC-24091	N	15,000.00	-	15,000.00	0.0000%	21.3970%	21.3970%	3,209.55	3,209.55
MJC-24097	N	10,000.00	-	10,000.00	0.0000%	21.3970%	21.3970%	2,139.70	2,139.70
MJC-13189	N	51,000.00	100.00	50,900.00	0.2000%	21.3970%	21.1970%	10,810.47	10,810.47
MJC-12633	N	46,000.00	100.00	45,900.00	0.2200%	21.3970%	21.1770%	9,741.42	9,741.42
MJC-14324	N	38,000.00	200.00	37,800.00	0.5300%	21.3970%	20.8670%	7,929.46	7,929.46
MJC-21687	N	32,000.00	200.00	31,800.00	0.6300%	21.3970%	20.7670%	6,645.44	6,645.44
MJC-14716	N	115,000.00	1,000.00	114,000.00	0.8700%	21.3970%	20.5270%	23,606.05	23,606.05
MJC-14100	N	110,000.00	1,000.00	109,000.00	0.9100%	21.3970%	20.4870%	22,535.70	22,535.70
MJC-22293	N	165,000.00	1,500.00	163,500.00	0.9100%	21.3970%	20.4870%	33,803.55	33,803.55
MJC-13128	N	22,000.00	200.00	21,800.00	0.9100%	21.3970%	20.4870%	4,507.14	4,507.14
MJC-13760	N	105,000.00	1,000.00	104,000.00	0.9500%	21.3970%	20.4470%	21,469.35	21,469.35
MJC-20557	N	50,000.00	500.00	49,500.00	1.0000%	21.3970%	20.3970%	10,198.50	10,198.50
MJC-15094	N	280,000.00	3,000.00	277,000.00	1.0700%	21.3970%	20.3270%	56,915.60	56,915.60
MJC-19108	N	15,000.00	200.00	14,800.00	1.3300%	21.3970%	20.0670%	3,010.05	3,010.05
MJC-15943	N	63,000.00	900.00	62,100.00	1.4300%	21.3970%	19.9670%	12,579.21	12,579.21
MJC-16806	N	14,000.00	200.00	13,800.00	1.4300%	21.3970%	19.9670%	2,795.38	2,795.38
MJC-11450	N	70,000.00	1,000.00	69,000.00	1.4300%	21.3970%	19.9670%	13,976.90	13,976.90
MJC-12524	N	91,000.00	1,400.00	89,600.00	1.5400%	21.3970%	19.8570%	18,069.87	18,069.87
MJC-11509	N	12,000.00	200.00	11,800.00	1.6700%	21.3970%	19.7270%	2,367.24	2,367.24
MJC-14243	N	60,000.00	1,000.00	59,000.00	1.6700%	21.3970%	19.7270%	11,836.20	11,836.20
MJC-16719	N	55,000.00	1,000.00	54,000.00	1.8200%	21.3970%	19.5770%	10,767.35	10,767.35
MJC-20922	N	19,200.11	360.33	18,839.78	1.8800%	21.3970%	19.5170%	3,747.29	3,747.29
MJC-11575	N	25,000.00	500.00	24,500.00	2.0000%	21.3970%	19.3970%	4,849.25	4,849.25

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-11996	N	25,000.00	500.00	24,500.00	2.0000%	21.3970%	19.3970%	4,849.25	4,849.25
MJC-23256	N	20,000.00	400.00	19,600.00	2.0000%	21.3970%	19.3970%	3,879.40	3,879.40
MJC-18643	N	10,000.00	200.00	9,800.00	2.0000%	21.3970%	19.3970%	1,939.70	1,939.70
MJC-14655	N	25,000.00	500.00	24,500.00	2.0000%	21.3970%	19.3970%	4,849.25	4,849.25
MJC-12180	N	48,000.00	1,000.00	47,000.00	2.0800%	21.3970%	19.3170%	9,272.16	9,272.16
MJC-20607	N	45,000.00	1,000.00	44,000.00	2.2200%	21.3970%	19.1770%	8,629.65	8,629.65
MJC-14579	N	4,500.00	100.00	4,400.00	2.2200%	21.3970%	19.1770%	862.97	862.97
MJC-15604	N	26,000.00	600.00	25,400.00	2.3100%	21.3970%	19.0870%	4,962.62	4,962.62
MJC-18924	N	4,000.00	100.00	3,900.00	2.5000%	21.3970%	18.8970%	755.88	755.88
MJC-22750	N	16,000.00	400.00	15,600.00	2.5000%	21.3970%	18.8970%	3,023.52	3,023.52
MJC-18482	N	40,000.00	1,000.00	39,000.00	2.5000%	21.3970%	18.8970%	7,558.80	7,558.80
MJC-20314	N	40,000.00	1,000.00	39,000.00	2.5000%	21.3970%	18.8970%	7,558.80	7,558.80
MJC-14001	N	4,000.00	100.00	3,900.00	2.5000%	21.3970%	18.8970%	755.88	755.88
MJC-15099	N	20,000.00	500.00	19,500.00	2.5000%	21.3970%	18.8970%	3,779.40	3,779.40
MJC-17920	N	39,000.00	1,000.00	38,000.00	2.5600%	21.3970%	18.8370%	7,346.43	7,346.43
MJC-16838	N	31,000.00	800.00	30,200.00	2.5800%	21.3970%	18.8170%	5,833.27	5,833.27
MJC-18181	N	110,000.00	3,000.00	107,000.00	2.7300%	21.3970%	18.6670%	20,533.70	20,533.70
MJC-15269	N	7,000.00	200.00	6,800.00	2.8600%	21.3970%	18.5370%	1,297.59	1,297.59
MJC-19389	N	10,000.00	300.00	9,700.00	3.0000%	21.3970%	18.3970%	1,839.70	1,839.70
MJC-22699	N	100,000.00	3,000.00	97,000.00	3.0000%	21.3970%	18.3970%	18,397.00	18,397.00
MJC-20135	N	30,000.00	1,000.00	29,000.00	3.3300%	21.3970%	18.0670%	5,420.10	5,420.10
MJC-14662	N	15,000.00	500.00	14,500.00	3.3300%	21.3970%	18.0670%	2,710.05	2,710.05
MJC-22581	N	30,000.00	1,000.00	29,000.00	3.3300%	21.3970%	18.0670%	5,420.10	5,420.10
MJC-12579	N	150,000.00	5,000.00	145,000.00	3.3300%	21.3970%	18.0670%	27,100.50	27,100.50
MJC-22364	N	30,000.00	1,000.00	29,000.00	3.3300%	21.3970%	18.0670%	5,420.10	5,420.10
MJC-19219	N	15,000.00	500.00	14,500.00	3.3300%	21.3970%	18.0670%	2,710.05	2,710.05
MJC-12722	N	6,000.00	200.00	5,800.00	3.3300%	21.3970%	18.0670%	1,084.02	1,084.02
MJC-23783	N	15,000.00	500.00	14,500.00	3.3300%	21.3970%	18.0670%	2,710.05	2,710.05
MJC-16320	N	60,000.00	2,000.00	58,000.00	3.3300%	21.3970%	18.0670%	10,840.20	10,840.20
MJC-11312	N	30,000.00	1,000.00	29,000.00	3.3300%	21.3970%	18.0670%	5,420.10	5,420.10
MJC-15505	N	28,000.00	1,000.00	27,000.00	3.5700%	21.3970%	17.8270%	4,991.56	4,991.56
MJC-21371	N	8,000.00	300.00	7,700.00	3.7500%	21.3970%	17.6470%	1,411.76	1,411.76
MJC-12380	N	6,500.00	250.00	6,250.00	3.8500%	21.3970%	17.5470%	1,140.56	1,140.56
MJC-12910	N	13,000.00	500.00	12,500.00	3.8500%	21.3970%	17.5470%	2,281.11	2,281.11

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15079	N	3,300.00	130.00	3,170.00	3.9400%	21.3970%	17.4570%	576.08	576.08
MJC-12629	N	5,000.00	200.00	4,800.00	4.0000%	21.3970%	17.3970%	869.85	869.85
MJC-17115	N	25,000.00	1,000.00	24,000.00	4.0000%	21.3970%	17.3970%	4,349.25	4,349.25
MJC-22369	N	25,000.00	1,000.00	24,000.00	4.0000%	21.3970%	17.3970%	4,349.25	4,349.25
MJC-21800	N	5,000.00	200.00	4,800.00	4.0000%	21.3970%	17.3970%	869.85	869.85
MJC-20149	N	50,000.00	2,000.00	48,000.00	4.0000%	21.3970%	17.3970%	8,698.50	8,698.50
MJC-15893	N	10,000.00	400.00	9,600.00	4.0000%	21.3970%	17.3970%	1,739.70	1,739.70
MJC-19825	N	5,000.00	200.00	4,800.00	4.0000%	21.3970%	17.3970%	869.85	869.85
MJC-19744	N	15,000.00	600.00	14,400.00	4.0000%	21.3970%	17.3970%	2,609.55	2,609.55
MJC-17096	N	12,000.00	500.00	11,500.00	4.1700%	21.3970%	17.2270%	2,067.24	2,067.24
MJC-16202	N	12,000.00	500.00	11,500.00	4.1700%	21.3970%	17.2270%	2,067.24	2,067.24
MJC-23177	N	45,000.00	2,000.00	43,000.00	4.4400%	21.3970%	16.9570%	7,630.65	7,630.65
MJC-19424	N	4,500.00	200.00	4,300.00	4.4400%	21.3970%	16.9570%	763.07	763.07
MJC-17306	N	13,000.00	600.00	12,400.00	4.6200%	21.3970%	16.7770%	2,181.01	2,181.01
MJC-12511	N	25,500.00	1,200.00	24,300.00	4.7100%	21.3970%	16.6870%	4,255.19	4,255.19
MJC-22264	N	39,000.00	1,900.00	37,100.00	4.8700%	21.3970%	16.5270%	6,445.53	6,445.53
MJC-16452	N	610,000.00	30,000.00	580,000.00	4.9200%	21.3970%	16.4770%	100,509.70	100,509.70
MJC-17904	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-18955	N	30,000.00	1,500.00	28,500.00	5.0000%	21.3970%	16.3970%	4,919.10	4,919.10
MJC-22222	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-17093	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-21035	N	4,000.00	200.00	3,800.00	5.0000%	21.3970%	16.3970%	655.88	655.88
MJC-16773	N	30,000.00	1,500.00	28,500.00	5.0000%	21.3970%	16.3970%	4,919.10	4,919.10
MJC-22441	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-21186	N	3,000.00	150.00	2,850.00	5.0000%	21.3970%	16.3970%	491.91	491.91
MJC-18633	N	40,000.00	2,000.00	38,000.00	5.0000%	21.3970%	16.3970%	6,558.80	6,558.80
MJC-17922	N	30,000.00	1,500.00	28,500.00	5.0000%	21.3970%	16.3970%	4,919.10	4,919.10
MJC-20070	N	80,000.00	4,000.00	76,000.00	5.0000%	21.3970%	16.3970%	13,117.60	13,117.60
MJC-14780	N	20,000.00	1,000.00	19,000.00	5.0000%	21.3970%	16.3970%	3,279.40	3,279.40
MJC-19818	N	8,000.00	400.00	7,600.00	5.0000%	21.3970%	16.3970%	1,311.76	1,311.76
MJC-18460	N	20,000.00	1,000.00	19,000.00	5.0000%	21.3970%	16.3970%	3,279.40	3,279.40
MJC-14523	N	50,000.00	2,500.00	47,500.00	5.0000%	21.3970%	16.3970%	8,198.50	8,198.50
MJC-20967	N	40,000.00	2,000.00	38,000.00	5.0000%	21.3970%	16.3970%	6,558.80	6,558.80
MJC-11591	N	50,000.00	2,500.00	47,500.00	5.0000%	21.3970%	16.3970%	8,198.50	8,198.50

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12556	N	80,000.00	4,000.00	76,000.00	5.0000%	21.3970%	16.3970%	13,117.60	13,117.60
MJC-17427	N	60,000.00	3,000.00	57,000.00	5.0000%	21.3970%	16.3970%	9,838.20	9,838.20
MJC-22639	N	22,000.00	1,100.00	20,900.00	5.0000%	21.3970%	16.3970%	3,607.34	3,607.34
MJC-20424	N	20,000.00	1,000.00	19,000.00	5.0000%	21.3970%	16.3970%	3,279.40	3,279.40
MJC-11825	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-11043	N	20,000.00	1,000.00	19,000.00	5.0000%	21.3970%	16.3970%	3,279.40	3,279.40
MJC-16075	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-15954	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-20367	N	6,000.00	300.00	5,700.00	5.0000%	21.3970%	16.3970%	983.82	983.82
MJC-12604	N	40,000.00	2,000.00	38,000.00	5.0000%	21.3970%	16.3970%	6,558.80	6,558.80
MJC-18397	N	4,000.00	200.00	3,800.00	5.0000%	21.3970%	16.3970%	655.88	655.88
MJC-12835	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-21943	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-14097	N	20,000.00	1,000.00	19,000.00	5.0000%	21.3970%	16.3970%	3,279.40	3,279.40
MJC-21224	N	20,000.00	1,000.00	19,000.00	5.0000%	21.3970%	16.3970%	3,279.40	3,279.40
MJC-11200	N	10,000.00	500.00	9,500.00	5.0000%	21.3970%	16.3970%	1,639.70	1,639.70
MJC-16505	N	20,000.00	1,000.00	19,000.00	5.0000%	21.3970%	16.3970%	3,279.40	3,279.40
MJC-16943	N	40,000.00	2,000.00	38,000.00	5.0000%	21.3970%	16.3970%	6,558.80	6,558.80
MJC-22019	N	59,000.00	3,000.00	56,000.00	5.0800%	21.3970%	16.3170%	9,627.03	9,627.03
MJC-18317	N	43,000.00	2,400.00	40,600.00	5.5800%	21.3970%	15.8170%	6,801.31	6,801.31
MJC-16359	N	25,000.00	1,400.00	23,600.00	5.6000%	21.3970%	15.7970%	3,949.25	3,949.25
MJC-18058	N	11,500.00	650.00	10,850.00	5.6500%	21.3970%	15.7470%	1,810.91	1,810.91
MJC-20541	N	7,000.00	400.00	6,600.00	5.7100%	21.3970%	15.6870%	1,098.09	1,098.09
MJC-22159	N	35,000.00	2,000.00	33,000.00	5.7100%	21.3970%	15.6870%	5,490.45	5,490.45
MJC-19554	N	35,000.00	2,000.00	33,000.00	5.7100%	21.3970%	15.6870%	5,490.45	5,490.45
MJC-13544	N	12,000.00	700.00	11,300.00	5.8300%	21.3970%	15.5670%	1,868.04	1,868.04
MJC-13508	N	60,000.00	3,500.00	56,500.00	5.8300%	21.3970%	15.5670%	9,340.20	9,340.20
MJC-12784	N	12,000.00	700.00	11,300.00	5.8300%	21.3970%	15.5670%	1,868.04	1,868.04
MJC-23094	N	5,000.00	300.00	4,700.00	6.0000%	21.3970%	15.3970%	769.85	769.85
MJC-21497	N	10,000.00	600.00	9,400.00	6.0000%	21.3970%	15.3970%	1,539.70	1,539.70
MJC-23575	N	25,000.00	1,500.00	23,500.00	6.0000%	21.3970%	15.3970%	3,849.25	3,849.25
MJC-21861	N	5,000.00	300.00	4,700.00	6.0000%	21.3970%	15.3970%	769.85	769.85
MJC-13987	N	25,000.00	1,500.00	23,500.00	6.0000%	21.3970%	15.3970%	3,849.25	3,849.25
MJC-17456	N	5,000.00	300.00	4,700.00	6.0000%	21.3970%	15.3970%	769.85	769.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14371	N	25,000.00	1,500.00	23,500.00	6.0000%	21.3970%	15.3970%	3,849.25	3,849.25
MJC-11514	N	50,000.00	3,000.00	47,000.00	6.0000%	21.3970%	15.3970%	7,698.50	7,698.50
MJC-19110	N	13,000.00	800.00	12,200.00	6.1500%	21.3970%	15.2470%	1,982.11	1,982.11
MJC-14605	N	13,000.00	800.00	12,200.00	6.1500%	21.3970%	15.2470%	1,982.11	1,982.11
MJC-15588	N	8,000.00	500.00	7,500.00	6.2500%	21.3970%	15.1470%	1,211.76	1,211.76
MJC-22381	N	19,000.00	1,200.00	17,800.00	6.3200%	21.3970%	15.0770%	2,864.63	2,864.63
MJC-20864	N	30,000.00	1,900.00	28,100.00	6.3300%	21.3970%	15.0670%	4,520.10	4,520.10
MJC-19065	N	30,000.00	2,000.00	28,000.00	6.6700%	21.3970%	14.7270%	4,418.10	4,418.10
MJC-20722	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-12268	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-20516	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-12439	N	30,000.00	2,000.00	28,000.00	6.6700%	21.3970%	14.7270%	4,418.10	4,418.10
MJC-18247	N	30,000.00	2,000.00	28,000.00	6.6700%	21.3970%	14.7270%	4,418.10	4,418.10
MJC-12330	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-23167	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-19559	N	30,000.00	2,000.00	28,000.00	6.6700%	21.3970%	14.7270%	4,418.10	4,418.10
MJC-20002	N	30,000.00	2,000.00	28,000.00	6.6700%	21.3970%	14.7270%	4,418.10	4,418.10
MJC-13171	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-19748	N	12,000.00	800.00	11,200.00	6.6700%	21.3970%	14.7270%	1,767.24	1,767.24
MJC-12577	N	30,000.00	2,000.00	28,000.00	6.6700%	21.3970%	14.7270%	4,418.10	4,418.10
MJC-14179	N	30,000.00	2,000.00	28,000.00	6.6700%	21.3970%	14.7270%	4,418.10	4,418.10
MJC-22992	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-18380	N	30,000.00	2,000.00	28,000.00	6.6700%	21.3970%	14.7270%	4,418.10	4,418.10
MJC-21460	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-15930	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-12357	N	60,000.00	4,000.00	56,000.00	6.6700%	21.3970%	14.7270%	8,836.20	8,836.20
MJC-15414	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-19807	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-11421	N	3,000.00	200.00	2,800.00	6.6700%	21.3970%	14.7270%	441.81	441.81
MJC-13450	N	15,000.00	1,000.00	14,000.00	6.6700%	21.3970%	14.7270%	2,209.05	2,209.05
MJC-16007	N	60,000.00	4,000.00	56,000.00	6.6700%	21.3970%	14.7270%	8,836.20	8,836.20
MJC-23445	N	52,000.00	3,500.00	48,500.00	6.7300%	21.3970%	14.6670%	7,626.84	7,626.84
MJC-18243	N	22,000.00	1,500.00	20,500.00	6.8200%	21.3970%	14.5770%	3,206.94	3,206.94
MJC-15808	N	145,000.00	10,000.00	135,000.00	6.9000%	21.3970%	14.4970%	21,020.65	21,020.65

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-16869	N	5,000.00	350.00	4,650.00	7.0000%	21.3970%	14.3970%	719.85	719.85
MJC-12653	N	5,000.00	350.00	4,650.00	7.0000%	21.3970%	14.3970%	719.85	719.85
MJC-15082	N	17,000.00	1,200.00	15,800.00	7.0600%	21.3970%	14.3370%	2,437.29	2,437.29
MJC-21347	N	70,000.00	5,000.00	65,000.00	7.1400%	21.3970%	14.2570%	9,979.90	9,979.90
MJC-20143	N	14,000.00	1,000.00	13,000.00	7.1400%	21.3970%	14.2570%	1,995.98	1,995.98
MJC-22066	N	7,000.00	500.00	6,500.00	7.1400%	21.3970%	14.2570%	997.99	997.99
MJC-22480	N	35,000.00	2,500.00	32,500.00	7.1400%	21.3970%	14.2570%	4,989.95	4,989.95
MJC-14931	N	14,000.00	1,000.00	13,000.00	7.1400%	21.3970%	14.2570%	1,995.98	1,995.98
MJC-17081	N	36,000.00	2,600.00	33,400.00	7.2200%	21.3970%	14.1770%	5,103.72	5,103.72
MJC-13607	N	62,555.00	4,555.50	57,999.50	7.2800%	21.3970%	14.1170%	8,830.89	8,830.89
MJC-18696	N	20,000.00	1,500.00	18,500.00	7.5000%	21.3970%	13.8970%	2,779.40	2,779.40
MJC-17388	N	12,000.00	900.00	11,100.00	7.5000%	21.3970%	13.8970%	1,667.64	1,667.64
MJC-11721	N	20,000.00	1,500.00	18,500.00	7.5000%	21.3970%	13.8970%	2,779.40	2,779.40
MJC-18609	N	20,000.00	1,500.00	18,500.00	7.5000%	21.3970%	13.8970%	2,779.40	2,779.40
MJC-14323	N	8,000.00	600.00	7,400.00	7.5000%	21.3970%	13.8970%	1,111.76	1,111.76
MJC-18337	N	40,000.00	3,000.00	37,000.00	7.5000%	21.3970%	13.8970%	5,558.80	5,558.80
MJC-11812	N	20,000.00	1,500.00	18,500.00	7.5000%	21.3970%	13.8970%	2,779.40	2,779.40
MJC-11145	N	4,000.00	300.00	3,700.00	7.5000%	21.3970%	13.8970%	555.88	555.88
MJC-13620	N	170,000.00	13,000.00	157,000.00	7.6500%	21.3970%	13.7470%	23,369.90	23,369.90
MJC-15887	N	6,500.00	500.00	6,000.00	7.6900%	21.3970%	13.7070%	890.96	890.96
MJC-23422	N	13,000.00	1,000.00	12,000.00	7.6900%	21.3970%	13.7070%	1,781.91	1,781.91
MJC-19633	N	15,300.00	1,180.00	14,120.00	7.7100%	21.3970%	13.6870%	2,094.11	2,094.11
MJC-21594	N	180,000.00	14,000.00	166,000.00	7.7800%	21.3970%	13.6170%	24,510.60	24,510.60
MJC-17998	N	10,000.00	800.00	9,200.00	8.0000%	21.3970%	13.3970%	1,339.70	1,339.70
MJC-21913	N	10,000.00	800.00	9,200.00	8.0000%	21.3970%	13.3970%	1,339.70	1,339.70
MJC-12864	N	5,000.00	400.00	4,600.00	8.0000%	21.3970%	13.3970%	669.85	669.85
MJC-11105	N	2,500.00	200.00	2,300.00	8.0000%	21.3970%	13.3970%	334.93	334.93
MJC-20184	N	5,000.00	400.00	4,600.00	8.0000%	21.3970%	13.3970%	669.85	669.85
MJC-23491	N	50,000.00	4,000.00	46,000.00	8.0000%	21.3970%	13.3970%	6,698.50	6,698.50
MJC-19118	N	15,000.00	1,200.00	13,800.00	8.0000%	21.3970%	13.3970%	2,009.55	2,009.55
MJC-16984	N	50,000.00	4,000.00	46,000.00	8.0000%	21.3970%	13.3970%	6,698.50	6,698.50
MJC-14872	N	10,000.00	800.00	9,200.00	8.0000%	21.3970%	13.3970%	1,339.70	1,339.70
MJC-19923	N	50,000.00	4,000.00	46,000.00	8.0000%	21.3970%	13.3970%	6,698.50	6,698.50
MJC-21833	N	75,000.00	6,000.00	69,000.00	8.0000%	21.3970%	13.3970%	10,047.75	10,047.75

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12600	N	55,000.00	4,500.00	50,500.00	8.1800%	21.3970%	13.2170%	7,269.35	7,269.35
MJC-14330	N	6,000.00	500.00	5,500.00	8.3300%	21.3970%	13.0670%	784.02	784.02
MJC-18550	N	60,000.00	5,000.00	55,000.00	8.3300%	21.3970%	13.0670%	7,840.20	7,840.20
MJC-21066	N	30,000.00	2,500.00	27,500.00	8.3300%	21.3970%	13.0670%	3,920.10	3,920.10
MJC-14746	N	9,500.00	800.00	8,700.00	8.4200%	21.3970%	12.9770%	1,232.82	1,232.82
MJC-21701	N	26,000.00	2,200.00	23,800.00	8.4600%	21.3970%	12.9370%	3,363.62	3,363.62
MJC-16677	N	23,500.00	2,000.00	21,500.00	8.5100%	21.3970%	12.8870%	3,028.45	3,028.45
MJC-11382	N	70,000.00	6,000.00	64,000.00	8.5700%	21.3970%	12.8270%	8,978.90	8,978.90
MJC-15257	N	7,000.00	600.00	6,400.00	8.5700%	21.3970%	12.8270%	897.89	897.89
MJC-14201	N	7,000.00	600.00	6,400.00	8.5700%	21.3970%	12.8270%	897.89	897.89
MJC-12478	N	17,200.00	1,500.00	15,700.00	8.7200%	21.3970%	12.6770%	2,180.44	2,180.44
MJC-21671	N	150,000.00	13,100.00	136,900.00	8.7300%	21.3970%	12.6670%	19,000.50	19,000.50
MJC-15519	N	80,000.00	7,000.00	73,000.00	8.7500%	21.3970%	12.6470%	10,117.60	10,117.60
MJC-20304	N	50,000.00	4,400.00	45,600.00	8.8000%	21.3970%	12.5970%	6,298.50	6,298.50
MJC-11882	N	17,000.00	1,500.00	15,500.00	8.8200%	21.3970%	12.5770%	2,138.09	2,138.09
MJC-16980	N	70,000.00	6,250.00	63,750.00	8.9300%	21.3970%	12.4670%	8,726.90	8,726.90
MJC-12363	N	20,000.00	1,800.00	18,200.00	9.0000%	21.3970%	12.3970%	2,479.40	2,479.40
MJC-15858	N	5,550.00	500.00	5,050.00	9.0100%	21.3970%	12.3870%	687.48	687.48
MJC-17918	N	24,000.00	2,200.00	21,800.00	9.1700%	21.3970%	12.2270%	2,934.48	2,934.48
MJC-14083	N	15,000.00	1,400.00	13,600.00	9.3300%	21.3970%	12.0670%	1,810.05	1,810.05
MJC-19788	N	160,000.00	15,000.00	145,000.00	9.3800%	21.3970%	12.0170%	19,227.20	19,227.20
MJC-14829	N	10,000.00	950.00	9,050.00	9.5000%	21.3970%	11.8970%	1,189.70	1,189.70
MJC-20679	N	20,000.00	1,900.00	18,100.00	9.5000%	21.3970%	11.8970%	2,379.40	2,379.40
MJC-18359	N	50,000.00	4,800.00	45,200.00	9.6000%	21.3970%	11.7970%	5,898.50	5,898.50
MJC-20303	N	25,000.00	2,400.00	22,600.00	9.6000%	21.3970%	11.7970%	2,949.25	2,949.25
MJC-16181	N	14,500.00	1,400.00	13,100.00	9.6600%	21.3970%	11.7370%	1,701.87	1,701.87
MJC-15810	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-21167	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-12515	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22046	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18949	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11362	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21337	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-16592	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-21518	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11498	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-12992	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16515	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16479	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15794	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-20466	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12882	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-22960	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-12548	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-17664	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12185	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-22543	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13052	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-13700	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-16126	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18449	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14449	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15155	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16039	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-11248	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-13100	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-17009	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-16111	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18922	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15046	N	35,000.00	3,500.00	31,500.00	10.0000%	21.3970%	11.3970%	3,988.95	3,988.95
MJC-18488	N	60,000.00	6,000.00	54,000.00	10.0000%	21.3970%	11.3970%	6,838.20	6,838.20
MJC-23425	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-15591	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-12934	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19526	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-15837	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18684	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13604	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-22260	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13660	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13114	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16892	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15784	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14853	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14114	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-14142	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-17555	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17278	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11014	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11504	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19715	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21596	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23394	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12246	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-11283	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-20757	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-21465	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11864	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-22766	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18923	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-12666	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17701	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14041	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-21980	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-14942	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17699	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-22074	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16608	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23459	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-21908	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19853	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-14918	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16153	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13556	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-15367	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19051	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15824	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19334	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-11034	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19407	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-12002	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-14381	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22330	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-23509	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11623	N	22,000.00	2,200.00	19,800.00	10.0000%	21.3970%	11.3970%	2,507.34	2,507.34
MJC-13240	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-11685	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-15992	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16253	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-13317	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19403	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-12765	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20690	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23798	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14467	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-16687	N	17,000.00	1,700.00	15,300.00	10.0000%	21.3970%	11.3970%	1,937.49	1,937.49
MJC-19890	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20934	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19909	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22967	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-23503	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-18660	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15017	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-19456	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16538	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14885	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20481	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18804	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-19942	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15770	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20712	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20227	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-13249	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19203	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-23593	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11951	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13209	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21067	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11997	N	90,000.00	9,000.00	81,000.00	10.0000%	21.3970%	11.3970%	10,257.30	10,257.30
MJC-20350	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-12236	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17706	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-22564	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-18127	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-13782	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-17578	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-17927	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11080	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23068	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16103	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-19142	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-11250	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21739	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21194	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18579	N	13,000.00	1,300.00	11,700.00	10.0000%	21.3970%	11.3970%	1,481.61	1,481.61
MJC-13321	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23438	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-15002	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18886	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-13850	N	17,500.00	1,750.00	15,750.00	10.0000%	21.3970%	11.3970%	1,994.48	1,994.48

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-23233	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11017	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-20515	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-16965	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-16964	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17849	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17533	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-23743	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-22088	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19161	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13553	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19656	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16786	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14595	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17754	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16815	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11712	N	5,500.00	550.00	4,950.00	10.0000%	21.3970%	11.3970%	626.84	626.84
MJC-20450	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11356	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14357	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-15324	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12400	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22805	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16271	N	12,500.00	1,250.00	11,250.00	10.0000%	21.3970%	11.3970%	1,424.63	1,424.63
MJC-13605	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22877	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-20395	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14977	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-13771	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-14274	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20255	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14739	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23003	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21776	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-19735	N	9,000.00	900.00	8,100.00	10.0000%	21.3970%	11.3970%	1,025.73	1,025.73
MJC-12462	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-22536	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-13523	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-15580	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17033	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16593	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17110	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15435	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-18160	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16717	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17722	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-11426	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19331	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21095	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13324	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13977	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16792	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22968	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11693	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14301	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-15960	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16115	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14051	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-12471	N	3,500.00	350.00	3,150.00	10.0000%	21.3970%	11.3970%	398.90	398.90
MJC-18080	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17192	N	75,000.00	7,500.00	67,500.00	10.0000%	21.3970%	11.3970%	8,547.75	8,547.75
MJC-22651	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11432	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-20033	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11713	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13516	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23369	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13350	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13130	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11268	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12878	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21517	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-16758	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15181	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15396	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19749	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-14235	N	16,000.00	1,600.00	14,400.00	10.0000%	21.3970%	11.3970%	1,823.52	1,823.52
MJC-17495	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-21613	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-13530	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14342	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-15590	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11511	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20120	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16854	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14094	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23837	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20062	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-12813	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-20234	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-13127	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-19684	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-22804	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14893	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-11518	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-12564	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22921	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18466	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-16292	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22661	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13571	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16241	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16357	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-14011	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-21902	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-19588	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13649	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13357	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20710	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13509	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16085	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13456	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22754	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13610	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14219	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14556	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-20151	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13743	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-13628	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14869	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14639	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20901	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23477	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15291	N	17,000.00	1,700.00	15,300.00	10.0000%	21.3970%	11.3970%	1,937.49	1,937.49
MJC-14723	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11775	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17712	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-14105	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11387	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-21039	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-14176	N	60,000.00	6,000.00	54,000.00	10.0000%	21.3970%	11.3970%	6,838.20	6,838.20
MJC-17673	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21646	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-11316	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-12411	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12481	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-20159	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16003	N	18,000.00	1,800.00	16,200.00	10.0000%	21.3970%	11.3970%	2,051.46	2,051.46
MJC-21080	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15749	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-19372	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18738	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14932	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-12848	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23872	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-14712	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14265	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-11179	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13794	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-16955	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13935	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16669	N	17,000.00	1,700.00	15,300.00	10.0000%	21.3970%	11.3970%	1,937.49	1,937.49
MJC-13616	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23626	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18168	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12494	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-20439	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20003	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23616	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23535	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-18163	N	8,500.00	850.00	7,650.00	10.0000%	21.3970%	11.3970%	968.75	968.75
MJC-12092	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17454	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12227	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23696	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22947	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-21168	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15311	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-15352	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21519	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23195	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13693	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12237	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-13861	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-18222	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22451	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-16319	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22601	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18571	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11829	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20183	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20508	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-12534	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19292	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-15528	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11608	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20762	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13635	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-17307	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14320	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18618	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16948	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22496	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13772	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12937	N	33,000.00	3,300.00	29,700.00	10.0000%	21.3970%	11.3970%	3,761.01	3,761.01
MJC-16412	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-23950	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23198	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11544	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-11159	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23410	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-17485	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23764	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-23756	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-16127	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17585	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14831	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-20893	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15176	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19025	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-16449	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19170	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14922	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20639	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-18799	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23579	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23815	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-21792	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-21796	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-16606	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19391	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16389	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19868	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14534	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-20263	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14039	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-23846	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-12368	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-22166	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-22433	N	27,000.00	2,700.00	24,300.00	10.0000%	21.3970%	11.3970%	3,077.19	3,077.19
MJC-21256	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14696	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21251	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22786	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13398	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17415	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23709	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23080	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-19505	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21325	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22539	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20267	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-15069	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23578	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20370	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23006	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-22242	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-12003	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-21847	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18340	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-12939	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-16300	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17196	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16045	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14522	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19631	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12251	N	80,000.00	8,000.00	72,000.00	10.0000%	21.3970%	11.3970%	9,117.60	9,117.60
MJC-16668	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-21842	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-18751	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14650	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21994	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15783	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-12988	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-16422	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19733	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16461	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20035	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12797	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17829	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-14316	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18304	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14708	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11619	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15661	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22820	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14908	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20382	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19319	N	9,000.00	900.00	8,100.00	10.0000%	21.3970%	11.3970%	1,025.73	1,025.73
MJC-22696	N	9,000.00	900.00	8,100.00	10.0000%	21.3970%	11.3970%	1,025.73	1,025.73
MJC-15715	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-11096	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19430	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21720	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-17103	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-17580	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19205	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-17177	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23889	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19226	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-13112	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-18074	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-17390	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20677	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-23266	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18199	N	45,000.00	4,500.00	40,500.00	10.0000%	21.3970%	11.3970%	5,128.65	5,128.65
MJC-16398	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19642	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23520	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-17326	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11011	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-20332	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-20322	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13447	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17589	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18975	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21023	N	80,000.00	8,000.00	72,000.00	10.0000%	21.3970%	11.3970%	9,117.60	9,117.60
MJC-20352	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19160	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19133	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-16361	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-22475	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-15518	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12640	N	35,000.00	3,500.00	31,500.00	10.0000%	21.3970%	11.3970%	3,988.95	3,988.95
MJC-15555	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13336	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-16595	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12459	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-14022	N	90,000.00	9,000.00	81,000.00	10.0000%	21.3970%	11.3970%	10,257.30	10,257.30
MJC-12845	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13816	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12652	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-18360	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-12310	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23550	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12308	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-14288	N	60,000.00	6,000.00	54,000.00	10.0000%	21.3970%	11.3970%	6,838.20	6,838.20
MJC-22292	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22273	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20638	N	5,500.00	550.00	4,950.00	10.0000%	21.3970%	11.3970%	626.84	626.84
MJC-15570	N	60,000.00	6,000.00	54,000.00	10.0000%	21.3970%	11.3970%	6,838.20	6,838.20
MJC-12210	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20471	N	9,000.00	900.00	8,100.00	10.0000%	21.3970%	11.3970%	1,025.73	1,025.73
MJC-19806	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11690	N	3,500.00	350.00	3,150.00	10.0000%	21.3970%	11.3970%	398.90	398.90
MJC-13742	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11496	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14215	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13000	N	35,000.00	3,500.00	31,500.00	10.0000%	21.3970%	11.3970%	3,988.95	3,988.95
MJC-19782	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-13334	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13770	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-23222	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13156	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11358	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-15600	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-13540	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19982	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18668	N	6,500.00	650.00	5,850.00	10.0000%	21.3970%	11.3970%	740.81	740.81
MJC-13224	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-22115	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18004	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11513	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23618	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14229	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-21624	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16132	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16275	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11162	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-14865	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-11074	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-17329	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19531	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19805	N	1,700.00	170.00	1,530.00	10.0000%	21.3970%	11.3970%	193.75	193.75
MJC-16735	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-11070	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17801	N	27,000.00	2,700.00	24,300.00	10.0000%	21.3970%	11.3970%	3,077.19	3,077.19
MJC-15827	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-16147	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17824	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18943	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-19227	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12340	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21171	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14771	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16473	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15534	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15135	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13574	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21632	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-18141	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17967	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19363	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15234	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-22844	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22824	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19921	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15894	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23940	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11481	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-17260	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-17431	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-23235	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-17873	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-20976	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18320	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11335	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23465	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19127	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-15822	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15840	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14687	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-19817	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-19459	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16049	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22350	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13139	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-15307	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22110	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-18173	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-15497	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18276	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16172	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-20865	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12580	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-14990	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21170	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17309	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-17621	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17892	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-11310	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16940	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18020	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-19149	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23893	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-16060	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-15286	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-16388	N	16,000.00	1,600.00	14,400.00	10.0000%	21.3970%	11.3970%	1,823.52	1,823.52
MJC-20742	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19917	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19180	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13159	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22686	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20306	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23015	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-12418	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14783	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-11567	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16204	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12006	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-14442	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-14429	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-21464	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-16563	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-21817	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15048	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22942	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17328	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13824	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14995	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12253	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-14959	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16794	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15919	N	250,000.00	25,000.00	225,000.00	10.0000%	21.3970%	11.3970%	28,492.50	28,492.50
MJC-13906	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-13983	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14983	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12385	N	70,000.00	7,000.00	63,000.00	10.0000%	21.3970%	11.3970%	7,977.90	7,977.90
MJC-15339	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-16615	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22830	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-22308	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-16090	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13362	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19556	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-18351	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-16042	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11670	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20478	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22934	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-11275	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-19972	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11610	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11884	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-17098	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22360	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17670	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23582	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16177	N	55,000.00	5,500.00	49,500.00	10.0000%	21.3970%	11.3970%	6,268.35	6,268.35
MJC-14477	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19907	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11614	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16402	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14009	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19935	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15619	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15296	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13756	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13237	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19925	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19436	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-16779	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20975	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-18191	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15702	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-13849	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22956	N	3,500.00	350.00	3,150.00	10.0000%	21.3970%	11.3970%	398.90	398.90
MJC-18177	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14794	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14334	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-15361	N	18,000.00	1,800.00	16,200.00	10.0000%	21.3970%	11.3970%	2,051.46	2,051.46
MJC-21481	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-17464	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17592	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22902	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-19457	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-12406	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13421	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13208	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22622	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-22054	N	18,000.00	1,800.00	16,200.00	10.0000%	21.3970%	11.3970%	2,051.46	2,051.46
MJC-15863	N	17,000.00	1,700.00	15,300.00	10.0000%	21.3970%	11.3970%	1,937.49	1,937.49
MJC-11391	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21728	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11492	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12641	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17772	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-18964	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23557	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16673	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-11143	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20339	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16330	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17108	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-12693	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-21071	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20079	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-18224	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16201	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-15416	N	11,000.00	1,100.00	9,900.00	10.0000%	21.3970%	11.3970%	1,253.67	1,253.67
MJC-13691	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-20998	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13917	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13621	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23943	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15455	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17810	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15806	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20755	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17862	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-17852	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11423	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18010	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15843	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16985	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17665	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21724	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-14370	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13335	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21709	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18039	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20499	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18719	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20463	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21010	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-12346	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18843	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-23466	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-17913	N	60,000.00	6,000.00	54,000.00	10.0000%	21.3970%	11.3970%	6,838.20	6,838.20
MJC-20284	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13020	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17891	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-16083	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20087	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-18062	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-17310	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19820	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21003	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17479	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-21581	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19995	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-15245	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15098	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16335	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20264	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-14724	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11256	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16796	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14241	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22681	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23586	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-17587	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19299	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-21242	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19796	N	9,000.00	900.00	8,100.00	10.0000%	21.3970%	11.3970%	1,025.73	1,025.73
MJC-13787	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-14015	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18630	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11858	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13452	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16799	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-12408	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-21737	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-13068	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11592	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14141	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-12125	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14789	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16747	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-13594	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-23758	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-23473	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-22296	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19056	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-19924	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22317	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16836	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12232	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17430	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-12336	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-16283	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18014	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-13374	N	89,700.00	8,970.00	80,730.00	10.0000%	21.3970%	11.3970%	10,223.11	10,223.11
MJC-23234	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17013	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-18216	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11897	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-20203	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21688	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-14336	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14355	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-18672	N	80,000.00	8,000.00	72,000.00	10.0000%	21.3970%	11.3970%	9,117.60	9,117.60
MJC-14359	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-15036	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13522	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23464	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23218	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-18330	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11141	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23170	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13241	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18443	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11437	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16646	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-20146	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15669	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23136	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20889	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-23096	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-16961	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-19377	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12727	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22760	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23389	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19266	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20309	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11992	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12093	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-20556	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13969	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-23810	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-21449	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-17586	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17566	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17355	N	45,000.00	4,500.00	40,500.00	10.0000%	21.3970%	11.3970%	5,128.65	5,128.65
MJC-11995	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19529	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-14394	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-22377	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15885	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16542	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18306	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16514	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23265	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-16331	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15996	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18858	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22966	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12147	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22621	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20349	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-12467	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12536	N	19,000.00	1,900.00	17,100.00	10.0000%	21.3970%	11.3970%	2,165.43	2,165.43
MJC-19717	N	4,500.00	450.00	4,050.00	10.0000%	21.3970%	11.3970%	512.87	512.87
MJC-21159	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-21928	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14123	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-14124	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-21414	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19466	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22553	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-20496	N	4,500.00	450.00	4,050.00	10.0000%	21.3970%	11.3970%	512.87	512.87
MJC-20288	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-15904	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-20665	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15652	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22827	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11446	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-19521	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-14377	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-14111	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14586	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-11367	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-14005	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18968	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16100	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-18631	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-21467	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20182	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-23555	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12728	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-15047	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22853	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21079	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21648	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22020	N	12,500.00	1,250.00	11,250.00	10.0000%	21.3970%	11.3970%	1,424.63	1,424.63
MJC-12222	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11880	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19754	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15168	N	70,000.00	7,000.00	63,000.00	10.0000%	21.3970%	11.3970%	7,977.90	7,977.90
MJC-20262	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-23413	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17985	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11618	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-18538	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13932	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11052	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13272	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18853	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-21341	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17845	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-22249	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16233	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19670	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20968	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-20648	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13414	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13360	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-17941	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16871	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-22969	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18415	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13514	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-15551	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17037	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11379	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-12661	N	90,000.00	9,000.00	81,000.00	10.0000%	21.3970%	11.3970%	10,257.30	10,257.30
MJC-22828	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11652	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16470	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-17781	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19105	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21809	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-20363	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15775	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19405	N	35,000.00	3,500.00	31,500.00	10.0000%	21.3970%	11.3970%	3,988.95	3,988.95
MJC-11848	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17680	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-19916	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12676	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17012	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16917	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21797	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20075	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20523	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11762	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11811	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-11477	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13617	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18657	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-15874	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-19960	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-17370	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-12182	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12836	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-12871	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-16755	N	11,000.00	1,100.00	9,900.00	10.0000%	21.3970%	11.3970%	1,253.67	1,253.67
MJC-18947	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19115	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13855	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23444	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-11205	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-12413	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19157	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15109	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-18771	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22633	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-17966	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15015	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15028	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-18584	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12172	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19475	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13549	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11321	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-23662	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15897	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17218	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14747	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12558	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15009	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14175	N	1,300.00	130.00	1,170.00	10.0000%	21.3970%	11.3970%	148.16	148.16
MJC-23832	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19723	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-22679	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18452	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18601	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21562	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-19200	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-20634	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11224	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23641	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-15628	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23521	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16753	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11425	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-20109	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22868	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17890	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-16888	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-15645	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-14391	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13343	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-12624	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18245	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15281	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-20063	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-13320	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22491	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-16146	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20529	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-13510	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-22130	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-19877	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11983	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14297	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12881	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-22415	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-15169	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23935	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17152	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-22922	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-15438	N	6,500.00	650.00	5,850.00	10.0000%	21.3970%	11.3970%	740.81	740.81
MJC-14414	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14785	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12200	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16788	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19230	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-17161	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18134	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21729	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-11770	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12627	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14986	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16108	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20598	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11226	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14462	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22146	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-16725	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17609	N	32,000.00	3,200.00	28,800.00	10.0000%	21.3970%	11.3970%	3,647.04	3,647.04
MJC-20930	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-22527	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14540	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15010	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20034	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13933	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14557	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-12632	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19831	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13410	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20103	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22142	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12398	N	35,000.00	3,500.00	31,500.00	10.0000%	21.3970%	11.3970%	3,988.95	3,988.95
MJC-11249	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18472	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-14974	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19926	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12353	N	70,000.00	7,000.00	63,000.00	10.0000%	21.3970%	11.3970%	7,977.90	7,977.90
MJC-22134	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14236	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11673	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21365	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19338	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-13506	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16979	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15975	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22797	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-20432	N	14,000.00	1,400.00	12,600.00	10.0000%	21.3970%	11.3970%	1,595.58	1,595.58
MJC-19169	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14777	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-12209	N	37,000.00	3,700.00	33,300.00	10.0000%	21.3970%	11.3970%	4,216.89	4,216.89
MJC-13784	N	70,000.00	7,000.00	63,000.00	10.0000%	21.3970%	11.3970%	7,977.90	7,977.90
MJC-13939	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11776	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-20009	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13326	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13614	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22586	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18043	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21265	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22340	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16641	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16432	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-17360	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-16236	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18527	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23584	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-12552	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23429	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-12449	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-17997	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13749	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18757	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-23915	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-12388	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-22523	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17067	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-20570	N	13,000.00	1,300.00	11,700.00	10.0000%	21.3970%	11.3970%	1,481.61	1,481.61
MJC-17817	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18286	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-23325	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19550	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17382	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-13963	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-11572	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15587	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-21061	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21637	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16657	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16144	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14916	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17821	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-22314	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18591	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20415	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-23144	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19341	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-22460	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-18529	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21280	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12758	N	69,000.00	6,900.00	62,100.00	10.0000%	21.3970%	11.3970%	7,863.93	7,863.93
MJC-21967	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-18233	N	7,500.00	750.00	6,750.00	10.0000%	21.3970%	11.3970%	854.78	854.78
MJC-20776	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22389	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-23722	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14450	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13438	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15393	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14801	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12148	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15487	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-19697	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-11352	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-17315	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16639	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19675	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-21047	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12592	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13333	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-19002	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12163	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13831	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16034	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-16455	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-17931	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-17574	N	13,000.00	1,300.00	11,700.00	10.0000%	21.3970%	11.3970%	1,481.61	1,481.61
MJC-14640	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16776	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21781	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-15084	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-13650	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16530	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21815	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-19037	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15165	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-14944	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13971	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12434	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16274	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22737	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13018	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15640	N	17,000.00	1,700.00	15,300.00	10.0000%	21.3970%	11.3970%	1,937.49	1,937.49
MJC-18667	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-11050	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-20261	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-16167	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-20086	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13633	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17257	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14056	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-16322	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19099	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15729	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14147	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12017	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21984	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-23823	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-13118	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11542	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-19109	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20838	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-20401	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-18051	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-13411	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13177	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16562	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13001	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19948	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-13386	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18118	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13978	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-14912	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19083	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23343	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11403	N	4,500.00	450.00	4,050.00	10.0000%	21.3970%	11.3970%	512.87	512.87
MJC-15122	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-20815	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-14509	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23076	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15003	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13694	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-22663	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20124	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17333	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12590	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15060	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-16082	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23924	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21190	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13263	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-19795	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12750	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-22497	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21493	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18308	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-21755	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-16337	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-17288	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20096	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17136	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-14455	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12226	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-16916	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11468	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18491	N	70,000.00	7,000.00	63,000.00	10.0000%	21.3970%	11.3970%	7,977.90	7,977.90
MJC-16046	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15618	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12024	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14384	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23526	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11054	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22779	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22803	N	2,600.00	260.00	2,340.00	10.0000%	21.3970%	11.3970%	296.32	296.32
MJC-17483	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17933	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15639	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15563	N	11,000.00	1,100.00	9,900.00	10.0000%	21.3970%	11.3970%	1,253.67	1,253.67
MJC-20833	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22790	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-22157	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-18227	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-13355	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20097	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13214	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21222	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15603	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11778	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21149	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22502	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-18396	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21447	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17897	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-16355	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21909	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13345	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22342	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-17293	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-19857	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-18600	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-16414	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13558	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-12774	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21478	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18988	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17679	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14044	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-11348	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-19245	N	65,000.00	6,500.00	58,500.00	10.0000%	21.3970%	11.3970%	7,408.05	7,408.05
MJC-18666	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11064	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18046	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-14120	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23533	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-12081	N	34,000.00	3,400.00	30,600.00	10.0000%	21.3970%	11.3970%	3,874.98	3,874.98
MJC-21870	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22898	N	66,000.00	6,600.00	59,400.00	10.0000%	21.3970%	11.3970%	7,522.02	7,522.02

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12238	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-12950	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15883	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23348	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11908	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14527	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17854	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16637	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21358	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22972	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-13131	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-15151	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-12673	N	14,000.00	1,400.00	12,600.00	10.0000%	21.3970%	11.3970%	1,595.58	1,595.58
MJC-16580	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17980	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-22065	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17335	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20626	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14740	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19564	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11795	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-18425	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13901	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21484	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-20431	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-16873	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-19783	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-20235	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18784	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-20845	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12181	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12697	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13162	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-11946	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18597	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-20129	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15483	N	8,500.00	850.00	7,650.00	10.0000%	21.3970%	11.3970%	968.75	968.75
MJC-18052	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20534	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17233	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11493	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11366	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-19872	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-15144	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13341	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19491	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-14622	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18036	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17121	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-19721	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-23060	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-19947	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-11350	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-20826	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-16020	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18892	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-17788	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21390	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15473	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-19920	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23674	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20105	N	80,000.00	8,000.00	72,000.00	10.0000%	21.3970%	11.3970%	9,117.60	9,117.60
MJC-19716	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-12586	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14867	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-13527	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-12584	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-20581	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18935	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-13433	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12136	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-13820	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-15434	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16339	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16302	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12488	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21853	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18735	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-19171	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19892	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16197	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21056	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23902	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-20027	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20873	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22986	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-20764	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-22701	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19682	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16321	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13615	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15573	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22810	N	33,000.00	3,300.00	29,700.00	10.0000%	21.3970%	11.3970%	3,761.01	3,761.01
MJC-16705	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17633	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18376	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-17270	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-13148	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19097	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13147	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13261	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20594	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15066	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11276	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12381	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-20088	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-19378	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-12754	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13017	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11307	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16667	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-16609	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15614	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19620	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-12312	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-18769	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-20331	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-13962	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23901	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22216	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-14182	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16939	N	70,000.00	7,000.00	63,000.00	10.0000%	21.3970%	11.3970%	7,977.90	7,977.90
MJC-17001	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15381	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-21891	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12696	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16882	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-12240	N	17,000.00	1,700.00	15,300.00	10.0000%	21.3970%	11.3970%	1,937.49	1,937.49
MJC-13966	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14722	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-12320	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-12734	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21419	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-19774	N	35,000.00	3,500.00	31,500.00	10.0000%	21.3970%	11.3970%	3,988.95	3,988.95
MJC-20993	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12658	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22504	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18441	N	13,000.00	1,300.00	11,700.00	10.0000%	21.3970%	11.3970%	1,481.61	1,481.61
MJC-12522	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-18882	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15957	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-20341	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16531	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18750	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15971	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15974	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15977	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18229	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13954	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11771	N	11,000.00	1,100.00	9,900.00	10.0000%	21.3970%	11.3970%	1,253.67	1,253.67
MJC-23775	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-17974	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-23054	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18895	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-20126	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-16471	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12473	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21942	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-12919	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-20526	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-13051	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16064	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16611	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18782	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-15976	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-20725	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22217	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-20898	N	9,500.00	950.00	8,550.00	10.0000%	21.3970%	11.3970%	1,082.72	1,082.72
MJC-18902	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-19176	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20798	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18590	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14034	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-19705	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14667	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23284	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11397	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18700	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19908	N	5,500.00	550.00	4,950.00	10.0000%	21.3970%	11.3970%	626.84	626.84
MJC-14165	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15300	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22398	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12273	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18279	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17762	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15368	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14593	N	3,200.00	320.00	2,880.00	10.0000%	21.3970%	11.3970%	364.70	364.70
MJC-20675	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14934	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20511	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19852	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-19116	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-22347	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15272	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16665	N	13,500.00	1,350.00	12,150.00	10.0000%	21.3970%	11.3970%	1,538.60	1,538.60
MJC-11327	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11272	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-11353	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14155	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15942	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-22399	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-12047	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-15265	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-23793	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22895	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16098	N	3,500.00	350.00	3,150.00	10.0000%	21.3970%	11.3970%	398.90	398.90
MJC-22506	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18226	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19396	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-22272	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-22151	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14106	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19835	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-17183	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11410	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20921	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-17800	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20270	N	11,000.00	1,100.00	9,900.00	10.0000%	21.3970%	11.3970%	1,253.67	1,253.67
MJC-12059	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21282	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-17505	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-19438	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11955	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-20245	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16105	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14753	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20990	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-20428	N	120,000.00	12,000.00	108,000.00	10.0000%	21.3970%	11.3970%	13,676.40	13,676.40
MJC-12170	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18078	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-13247	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13599	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18494	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20603	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19889	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20953	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-21763	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12472	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22366	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13353	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22636	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19191	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-22029	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16222	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-23129	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12192	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16173	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21626	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23720	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15175	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-20855	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16191	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18430	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11705	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17036	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-15374	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15459	N	9,250.00	925.00	8,325.00	10.0000%	21.3970%	11.3970%	1,054.22	1,054.22
MJC-22148	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-11165	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13629	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19812	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-15982	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16483	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-19481	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-11273	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12635	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14947	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-20289	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14898	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15037	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-15758	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12806	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-20652	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14135	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12382	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17255	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-16344	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15718	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14596	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-18047	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13653	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12355	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16513	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13533	N	17,000.00	1,700.00	15,300.00	10.0000%	21.3970%	11.3970%	1,937.49	1,937.49
MJC-13097	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-12840	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-16954	N	22,000.00	2,200.00	19,800.00	10.0000%	21.3970%	11.3970%	2,507.34	2,507.34
MJC-13458	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18795	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-16444	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22623	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15440	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-23267	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22291	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16708	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-15306	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13185	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14915	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14864	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-21221	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18407	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22138	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-16941	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-14035	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12928	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-15364	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16363	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20402	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-23680	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21735	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-18302	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13153	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14385	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12345	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11937	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11794	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18012	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23205	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-17496	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16005	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20250	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-13137	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-13164	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-19081	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-22647	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20260	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-15522	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18603	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17697	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-12798	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19845	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-18271	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20379	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13342	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14804	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18162	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13459	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-17739	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-23295	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-18516	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18185	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-22336	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13117	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-15502	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13220	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18809	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-18464	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12595	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22708	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15301	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-14463	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-19008	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15467	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-19461	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11632	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19901	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11636	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-13358	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-23310	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-16685	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-11210	N	14,000.00	1,400.00	12,600.00	10.0000%	21.3970%	11.3970%	1,595.58	1,595.58
MJC-16507	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-23190	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-17618	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-11777	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14963	N	13,000.00	1,300.00	11,700.00	10.0000%	21.3970%	11.3970%	1,481.61	1,481.61
MJC-11153	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-21000	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23157	N	60,000.00	6,000.00	54,000.00	10.0000%	21.3970%	11.3970%	6,838.20	6,838.20
MJC-15973	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-22744	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-21522	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-17865	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15022	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18459	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17996	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20801	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12983	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-13968	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13172	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-20225	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23452	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15173	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14553	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13948	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-17620	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-21344	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12802	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-23185	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-18639	N	39,000.00	3,900.00	35,100.00	10.0000%	21.3970%	11.3970%	4,444.83	4,444.83
MJC-15857	N	30,000.00	3,000.00	27,000.00	10.0000%	21.3970%	11.3970%	3,419.10	3,419.10
MJC-11512	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17343	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16192	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-12816	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17379	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-14833	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17796	N	40,000.00	4,000.00	36,000.00	10.0000%	21.3970%	11.3970%	4,558.80	4,558.80
MJC-16113	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11711	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19666	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-12022	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-23005	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-17740	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-15205	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-23484	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12470	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16966	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E =< D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-16368	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-14651	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16638	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-16949	N	15,000.00	1,500.00	13,500.00	10.0000%	21.3970%	11.3970%	1,709.55	1,709.55
MJC-12428	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16151	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-13215	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16547	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19314	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-11967	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-19439	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-16630	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20187	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16312	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18874	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-14634	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-18932	N	45,000.00	4,500.00	40,500.00	10.0000%	21.3970%	11.3970%	5,128.65	5,128.65
MJC-18040	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-15684	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19425	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-11133	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-19641	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13881	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12288	N	9,000.00	900.00	8,100.00	10.0000%	21.3970%	11.3970%	1,025.73	1,025.73
MJC-12995	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23802	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15395	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-19268	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-12275	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18253	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-16525	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-15377	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-23514	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-11115	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15426	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-17973	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-22953	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-22930	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-22938	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18961	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-22470	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-15452	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-13911	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13364	N	3,500.00	350.00	3,150.00	10.0000%	21.3970%	11.3970%	398.90	398.90
MJC-15310	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-11648	N	18,000.00	1,800.00	16,200.00	10.0000%	21.3970%	11.3970%	2,051.46	2,051.46
MJC-19152	N	6,000.00	600.00	5,400.00	10.0000%	21.3970%	11.3970%	683.82	683.82
MJC-16844	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-14476	N	7,000.00	700.00	6,300.00	10.0000%	21.3970%	11.3970%	797.79	797.79
MJC-18486	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-20701	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-13765	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-18987	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-15248	N	3,000.00	300.00	2,700.00	10.0000%	21.3970%	11.3970%	341.91	341.91
MJC-14713	N	1,500.00	150.00	1,350.00	10.0000%	21.3970%	11.3970%	170.96	170.96
MJC-13219	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13288	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-17681	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-19724	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13385	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-19397	N	25,000.00	2,500.00	22,500.00	10.0000%	21.3970%	11.3970%	2,849.25	2,849.25
MJC-18877	N	2,600.00	260.00	2,340.00	10.0000%	21.3970%	11.3970%	296.32	296.32
MJC-18428	N	9,000.00	900.00	8,100.00	10.0000%	21.3970%	11.3970%	1,025.73	1,025.73
MJC-17883	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19928	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15403	N	9,000.00	900.00	8,100.00	10.0000%	21.3970%	11.3970%	1,025.73	1,025.73
MJC-22955	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-12234	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17652	N	1,250.00	125.00	1,125.00	10.0000%	21.3970%	11.3970%	142.46	142.46
MJC-17910	N	4,000.00	400.00	3,600.00	10.0000%	21.3970%	11.3970%	455.88	455.88
MJC-12896	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-18028	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-14761	N	23,000.00	2,300.00	20,700.00	10.0000%	21.3970%	11.3970%	2,621.31	2,621.31
MJC-14792	N	2,500.00	250.00	2,250.00	10.0000%	21.3970%	11.3970%	284.93	284.93
MJC-17279	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-13063	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13064	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-20342	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-20708	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13129	N	12,000.00	1,200.00	10,800.00	10.0000%	21.3970%	11.3970%	1,367.64	1,367.64
MJC-19214	N	50,000.00	5,000.00	45,000.00	10.0000%	21.3970%	11.3970%	5,698.50	5,698.50
MJC-16080	N	8,000.00	800.00	7,200.00	10.0000%	21.3970%	11.3970%	911.76	911.76
MJC-15456	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-17484	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-20786	N	5,000.00	500.00	4,500.00	10.0000%	21.3970%	11.3970%	569.85	569.85
MJC-19359	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-13922	N	20,000.00	2,000.00	18,000.00	10.0000%	21.3970%	11.3970%	2,279.40	2,279.40
MJC-15538	N	10,000.00	1,000.00	9,000.00	10.0000%	21.3970%	11.3970%	1,139.70	1,139.70
MJC-12964	N	100,000.00	10,000.00	90,000.00	10.0000%	21.3970%	11.3970%	11,397.00	11,397.00
MJC-12537	N	1,000.00	100.00	900.00	10.0000%	21.3970%	11.3970%	113.97	113.97
MJC-11168	N	11,000.00	1,100.00	9,900.00	10.0000%	21.3970%	11.3970%	1,253.67	1,253.67
MJC-19765	N	2,000.00	200.00	1,800.00	10.0000%	21.3970%	11.3970%	227.94	227.94
MJC-23122	N	60,000.00	6,050.00	53,950.00	10.0800%	21.3970%	11.3170%	6,790.20	6,790.20
MJC-17983	N	27,500.00	2,850.00	24,650.00	10.3600%	21.3970%	11.0370%	3,035.18	3,035.18
MJC-17884	N	26,000.00	2,700.00	23,300.00	10.3800%	21.3970%	11.0170%	2,864.42	2,864.42
MJC-18284	N	125,000.00	13,000.00	112,000.00	10.4000%	21.3970%	10.9970%	13,746.25	13,746.25
MJC-11398	N	19,000.00	2,000.00	17,000.00	10.5300%	21.3970%	10.8670%	2,064.73	2,064.73
MJC-18807	N	35,000.00	3,700.00	31,300.00	10.5700%	21.3970%	10.8270%	3,789.45	3,789.45
MJC-19761	N	37,000.00	4,000.00	33,000.00	10.8100%	21.3970%	10.5870%	3,917.19	3,917.19
MJC-16206	N	260,000.00	28,150.00	231,850.00	10.8300%	21.3970%	10.5670%	27,474.20	27,474.20
MJC-11861	N	22,000.00	2,400.00	19,600.00	10.9100%	21.3970%	10.4870%	2,307.14	2,307.14
MJC-21983	N	16,500.00	1,800.00	14,700.00	10.9100%	21.3970%	10.4870%	1,730.36	1,730.36

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22841	N	10,000.00	1,100.00	8,900.00	11.0000%	21.3970%	10.3970%	1,039.70	1,039.70
MJC-20318	N	4,500.00	500.00	4,000.00	11.1100%	21.3970%	10.2870%	462.92	462.92
MJC-21574	N	4,000.00	450.00	3,550.00	11.2500%	21.3970%	10.1470%	405.88	405.88
MJC-12891	N	8,000.00	900.00	7,100.00	11.2500%	21.3970%	10.1470%	811.76	811.76
MJC-22961	N	23,000.00	2,600.00	20,400.00	11.3000%	21.3970%	10.0970%	2,322.31	2,322.31
MJC-21686	N	15,000.00	1,700.00	13,300.00	11.3300%	21.3970%	10.0670%	1,510.05	1,510.05
MJC-20423	N	35,000.00	4,000.00	31,000.00	11.4300%	21.3970%	9.9670%	3,488.45	3,488.45
MJC-22549	N	7,000.00	800.00	6,200.00	11.4300%	21.3970%	9.9670%	697.69	697.69
MJC-22978	N	70,000.00	8,000.00	62,000.00	11.4300%	21.3970%	9.9670%	6,976.90	6,976.90
MJC-19527	N	70,000.00	8,000.00	62,000.00	11.4300%	21.3970%	9.9670%	6,976.90	6,976.90
MJC-14604	N	10,000.00	1,150.00	8,850.00	11.5000%	21.3970%	9.8970%	989.70	989.70
MJC-15030	N	13,000.00	1,500.00	11,500.00	11.5400%	21.3970%	9.8570%	1,281.41	1,281.41
MJC-22158	N	15,000.00	1,750.00	13,250.00	11.6700%	21.3970%	9.7270%	1,459.05	1,459.05
MJC-14020	N	60,000.00	7,000.00	53,000.00	11.6700%	21.3970%	9.7270%	5,836.20	5,836.20
MJC-20818	N	15,000.00	1,750.00	13,250.00	11.6700%	21.3970%	9.7270%	1,459.05	1,459.05
MJC-14415	N	15,000.00	1,750.00	13,250.00	11.6700%	21.3970%	9.7270%	1,459.05	1,459.05
MJC-22746	N	12,000.00	1,400.00	10,600.00	11.6700%	21.3970%	9.7270%	1,167.24	1,167.24
MJC-20188	N	3,000.00	350.00	2,650.00	11.6700%	21.3970%	9.7270%	291.81	291.81
MJC-12670	N	14,000.00	1,650.00	12,350.00	11.7900%	21.3970%	9.6070%	1,344.98	1,344.98
MJC-21936	N	11,000.00	1,300.00	9,700.00	11.8200%	21.3970%	9.5770%	1,053.47	1,053.47
MJC-11449	N	40,000.00	4,750.00	35,250.00	11.8800%	21.3970%	9.5170%	3,806.80	3,806.80
MJC-12023	N	25,000.00	3,000.00	22,000.00	12.0000%	21.3970%	9.3970%	2,349.25	2,349.25
MJC-15672	N	25,000.00	3,000.00	22,000.00	12.0000%	21.3970%	9.3970%	2,349.25	2,349.25
MJC-22589	N	15,000.00	1,800.00	13,200.00	12.0000%	21.3970%	9.3970%	1,409.55	1,409.55
MJC-14130	N	25,000.00	3,000.00	22,000.00	12.0000%	21.3970%	9.3970%	2,349.25	2,349.25
MJC-17601	N	100,000.00	12,000.00	88,000.00	12.0000%	21.3970%	9.3970%	9,397.00	9,397.00
MJC-18767	N	25,000.00	3,000.00	22,000.00	12.0000%	21.3970%	9.3970%	2,349.25	2,349.25
MJC-19131	N	5,000.00	600.00	4,400.00	12.0000%	21.3970%	9.3970%	469.85	469.85
MJC-21780	N	25,000.00	3,000.00	22,000.00	12.0000%	21.3970%	9.3970%	2,349.25	2,349.25
MJC-20793	N	10,000.00	1,200.00	8,800.00	12.0000%	21.3970%	9.3970%	939.70	939.70
MJC-22325	N	20,000.00	2,400.00	17,600.00	12.0000%	21.3970%	9.3970%	1,879.40	1,879.40
MJC-12177	N	50,000.00	6,000.00	44,000.00	12.0000%	21.3970%	9.3970%	4,698.50	4,698.50
MJC-16907	N	5,000.00	600.00	4,400.00	12.0000%	21.3970%	9.3970%	469.85	469.85
MJC-18811	N	5,000.00	600.00	4,400.00	12.0000%	21.3970%	9.3970%	469.85	469.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17593	N	6,000.00	720.00	5,280.00	12.0000%	21.3970%	9.3970%	563.82	563.82
MJC-11406	N	50,000.00	6,000.00	44,000.00	12.0000%	21.3970%	9.3970%	4,698.50	4,698.50
MJC-21498	N	30,000.00	3,600.00	26,400.00	12.0000%	21.3970%	9.3970%	2,819.10	2,819.10
MJC-22070	N	5,000.00	600.00	4,400.00	12.0000%	21.3970%	9.3970%	469.85	469.85
MJC-19881	N	10,000.00	1,200.00	8,800.00	12.0000%	21.3970%	9.3970%	939.70	939.70
MJC-21825	N	75,000.00	9,000.00	66,000.00	12.0000%	21.3970%	9.3970%	7,047.75	7,047.75
MJC-16897	N	10,000.00	1,200.00	8,800.00	12.0000%	21.3970%	9.3970%	939.70	939.70
MJC-20550	N	5,000.00	600.00	4,400.00	12.0000%	21.3970%	9.3970%	469.85	469.85
MJC-20729	N	140,000.00	16,800.00	123,200.00	12.0000%	21.3970%	9.3970%	13,155.80	13,155.80
MJC-23817	N	25,000.00	3,000.00	22,000.00	12.0000%	21.3970%	9.3970%	2,349.25	2,349.25
MJC-18937	N	50,000.00	6,000.00	44,000.00	12.0000%	21.3970%	9.3970%	4,698.50	4,698.50
MJC-11556	N	100,000.00	12,000.00	88,000.00	12.0000%	21.3970%	9.3970%	9,397.00	9,397.00
MJC-21453	N	5,000.00	600.00	4,400.00	12.0000%	21.3970%	9.3970%	469.85	469.85
MJC-17393	N	30,000.00	3,600.00	26,400.00	12.0000%	21.3970%	9.3970%	2,819.10	2,819.10
MJC-17614	N	220,000.00	26,400.00	193,600.00	12.0000%	21.3970%	9.3970%	20,673.40	20,673.40
MJC-16691	N	5,000.00	600.00	4,400.00	12.0000%	21.3970%	9.3970%	469.85	469.85
MJC-15271	N	16,500.00	2,000.00	14,500.00	12.1200%	21.3970%	9.2770%	1,530.71	1,530.71
MJC-12199	N	13,000.00	1,600.00	11,400.00	12.3100%	21.3970%	9.0870%	1,181.31	1,181.31
MJC-16462	N	32,500.00	4,000.00	28,500.00	12.3100%	21.3970%	9.0870%	2,953.28	2,953.28
MJC-14950	N	8,000.00	1,000.00	7,000.00	12.5000%	21.3970%	8.8970%	711.76	711.76
MJC-17038	N	20,000.00	2,500.00	17,500.00	12.5000%	21.3970%	8.8970%	1,779.40	1,779.40
MJC-16393	N	1,600.00	200.00	1,400.00	12.5000%	21.3970%	8.8970%	142.35	142.35
MJC-23903	N	40,000.00	5,000.00	35,000.00	12.5000%	21.3970%	8.8970%	3,558.80	3,558.80
MJC-11954	N	20,000.00	2,500.00	17,500.00	12.5000%	21.3970%	8.8970%	1,779.40	1,779.40
MJC-11772	N	8,000.00	1,000.00	7,000.00	12.5000%	21.3970%	8.8970%	711.76	711.76
MJC-21101	N	20,000.00	2,500.00	17,500.00	12.5000%	21.3970%	8.8970%	1,779.40	1,779.40
MJC-18840	N	12,000.00	1,500.00	10,500.00	12.5000%	21.3970%	8.8970%	1,067.64	1,067.64
MJC-23938	N	20,000.00	2,500.00	17,500.00	12.5000%	21.3970%	8.8970%	1,779.40	1,779.40
MJC-23982	N	32,000.00	4,000.00	28,000.00	12.5000%	21.3970%	8.8970%	2,847.04	2,847.04
MJC-14674	N	10,000.00	1,250.00	8,750.00	12.5000%	21.3970%	8.8970%	889.70	889.70
MJC-14013	N	80,000.00	10,000.00	70,000.00	12.5000%	21.3970%	8.8970%	7,117.60	7,117.60
MJC-13392	N	10,000.00	1,250.00	8,750.00	12.5000%	21.3970%	8.8970%	889.70	889.70
MJC-23021	N	12,000.00	1,500.00	10,500.00	12.5000%	21.3970%	8.8970%	1,067.64	1,067.64
MJC-14285	N	20,000.00	2,500.00	17,500.00	12.5000%	21.3970%	8.8970%	1,779.40	1,779.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13014	N	20,000.00	2,500.00	17,500.00	12.5000%	21.3970%	8.8970%	1,779.40	1,779.40
MJC-18384	N	8,000.00	1,000.00	7,000.00	12.5000%	21.3970%	8.8970%	711.76	711.76
MJC-23675	N	10,000.00	1,250.00	8,750.00	12.5000%	21.3970%	8.8970%	889.70	889.70
MJC-12920	N	10,000.00	1,250.00	8,750.00	12.5000%	21.3970%	8.8970%	889.70	889.70
MJC-12617	N	40,000.00	5,000.00	35,000.00	12.5000%	21.3970%	8.8970%	3,558.80	3,558.80
MJC-15696	N	15,000.00	1,900.00	13,100.00	12.6700%	21.3970%	8.7270%	1,309.05	1,309.05
MJC-11376	N	33,000.00	4,200.00	28,800.00	12.7300%	21.3970%	8.6670%	2,860.11	2,860.11
MJC-20623	N	11,000.00	1,400.00	9,600.00	12.7300%	21.3970%	8.6670%	953.37	953.37
MJC-11508	N	29,000.00	3,700.00	25,300.00	12.7600%	21.3970%	8.6370%	2,504.73	2,504.73
MJC-19232	N	90,000.00	11,500.00	78,500.00	12.7800%	21.3970%	8.6170%	7,755.30	7,755.30
MJC-21246	N	80,000.00	10,250.00	69,750.00	12.8100%	21.3970%	8.5870%	6,869.60	6,869.60
MJC-19792	N	80,000.00	10,250.00	69,750.00	12.8100%	21.3970%	8.5870%	6,869.60	6,869.60
MJC-23525	N	70,000.00	9,000.00	61,000.00	12.8600%	21.3970%	8.5370%	5,975.90	5,975.90
MJC-22997	N	35,000.00	4,500.00	30,500.00	12.8600%	21.3970%	8.5370%	2,987.95	2,987.95
MJC-18913	N	50,000.00	6,500.00	43,500.00	13.0000%	21.3970%	8.3970%	4,198.50	4,198.50
MJC-18328	N	50,000.00	6,500.00	43,500.00	13.0000%	21.3970%	8.3970%	4,198.50	4,198.50
MJC-14494	N	10,000.00	1,300.00	8,700.00	13.0000%	21.3970%	8.3970%	839.70	839.70
MJC-13282	N	40,000.00	5,200.00	34,800.00	13.0000%	21.3970%	8.3970%	3,358.80	3,358.80
MJC-23860	N	30,000.00	3,900.00	26,100.00	13.0000%	21.3970%	8.3970%	2,519.10	2,519.10
MJC-16097	N	5,000.00	650.00	4,350.00	13.0000%	21.3970%	8.3970%	419.85	419.85
MJC-17853	N	23,000.00	3,000.00	20,000.00	13.0400%	21.3970%	8.3570%	1,922.11	1,922.11
MJC-21099	N	70,000.00	9,220.00	60,780.00	13.1700%	21.3970%	8.2270%	5,758.90	5,758.90
MJC-20619	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-12729	N	3,000.00	400.00	2,600.00	13.3300%	21.3970%	8.0670%	242.01	242.01
MJC-17137	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-17453	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-23227	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-17759	N	60,000.00	8,000.00	52,000.00	13.3300%	21.3970%	8.0670%	4,840.20	4,840.20
MJC-13329	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-12128	N	3,000.00	400.00	2,600.00	13.3300%	21.3970%	8.0670%	242.01	242.01
MJC-15536	N	30,000.00	4,000.00	26,000.00	13.3300%	21.3970%	8.0670%	2,420.10	2,420.10
MJC-13381	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-12041	N	3,000.00	400.00	2,600.00	13.3300%	21.3970%	8.0670%	242.01	242.01
MJC-21188	N	3,000.00	400.00	2,600.00	13.3300%	21.3970%	8.0670%	242.01	242.01

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17965	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-18069	N	30,000.00	4,000.00	26,000.00	13.3300%	21.3970%	8.0670%	2,420.10	2,420.10
MJC-15100	N	30,000.00	4,000.00	26,000.00	13.3300%	21.3970%	8.0670%	2,420.10	2,420.10
MJC-13747	N	30,000.00	4,000.00	26,000.00	13.3300%	21.3970%	8.0670%	2,420.10	2,420.10
MJC-18439	N	30,000.00	4,000.00	26,000.00	13.3300%	21.3970%	8.0670%	2,420.10	2,420.10
MJC-13435	N	30,000.00	4,000.00	26,000.00	13.3300%	21.3970%	8.0670%	2,420.10	2,420.10
MJC-12892	N	150,000.00	20,000.00	130,000.00	13.3300%	21.3970%	8.0670%	12,100.50	12,100.50
MJC-23313	N	30,000.00	4,000.00	26,000.00	13.3300%	21.3970%	8.0670%	2,420.10	2,420.10
MJC-22135	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-16318	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-19563	N	6,000.00	800.00	5,200.00	13.3300%	21.3970%	8.0670%	484.02	484.02
MJC-19356	N	60,000.00	8,000.00	52,000.00	13.3300%	21.3970%	8.0670%	4,840.20	4,840.20
MJC-11024	N	15,000.00	2,000.00	13,000.00	13.3300%	21.3970%	8.0670%	1,210.05	1,210.05
MJC-11782	N	9,000.00	1,200.00	7,800.00	13.3300%	21.3970%	8.0670%	726.03	726.03
MJC-12587	N	10,000.00	1,350.00	8,650.00	13.5000%	21.3970%	7.8970%	789.70	789.70
MJC-20297	N	35,000.00	4,750.00	30,250.00	13.5700%	21.3970%	7.8270%	2,739.45	2,739.45
MJC-18088	N	11,000.00	1,500.00	9,500.00	13.6400%	21.3970%	7.7570%	853.27	853.27
MJC-15258	N	22,000.00	3,000.00	19,000.00	13.6400%	21.3970%	7.7570%	1,706.54	1,706.54
MJC-13625	N	20,000.00	2,750.00	17,250.00	13.7500%	21.3970%	7.6470%	1,529.40	1,529.40
MJC-14251	N	20,000.00	2,750.00	17,250.00	13.7500%	21.3970%	7.6470%	1,529.40	1,529.40
MJC-15674	N	20,000.00	2,750.00	17,250.00	13.7500%	21.3970%	7.6470%	1,529.40	1,529.40
MJC-21262	N	8,000.00	1,100.00	6,900.00	13.7500%	21.3970%	7.6470%	611.76	611.76
MJC-14126	N	5,000.00	700.00	4,300.00	14.0000%	21.3970%	7.3970%	369.85	369.85
MJC-11560	N	50,000.00	7,000.00	43,000.00	14.0000%	21.3970%	7.3970%	3,698.50	3,698.50
MJC-22469	N	25,000.00	3,500.00	21,500.00	14.0000%	21.3970%	7.3970%	1,849.25	1,849.25
MJC-13293	N	15,000.00	2,100.00	12,900.00	14.0000%	21.3970%	7.3970%	1,109.55	1,109.55
MJC-22858	N	5,000.00	700.00	4,300.00	14.0000%	21.3970%	7.3970%	369.85	369.85
MJC-23212	N	50,000.00	7,000.00	43,000.00	14.0000%	21.3970%	7.3970%	3,698.50	3,698.50
MJC-20904	N	25,000.00	3,500.00	21,500.00	14.0000%	21.3970%	7.3970%	1,849.25	1,849.25
MJC-13496	N	5,000.00	700.00	4,300.00	14.0000%	21.3970%	7.3970%	369.85	369.85
MJC-17708	N	50,000.00	7,000.00	43,000.00	14.0000%	21.3970%	7.3970%	3,698.50	3,698.50
MJC-13390	N	50,000.00	7,000.00	43,000.00	14.0000%	21.3970%	7.3970%	3,698.50	3,698.50
MJC-21664	N	50,000.00	7,000.00	43,000.00	14.0000%	21.3970%	7.3970%	3,698.50	3,698.50
MJC-23812	N	25,000.00	3,500.00	21,500.00	14.0000%	21.3970%	7.3970%	1,849.25	1,849.25

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19446	N	10,000.00	1,400.00	8,600.00	14.0000%	21.3970%	7.3970%	739.70	739.70
MJC-12495	N	170,000.00	24,000.00	146,000.00	14.1200%	21.3970%	7.2770%	12,370.90	12,370.90
MJC-15012	N	12,000.00	1,700.00	10,300.00	14.1700%	21.3970%	7.2270%	867.24	867.24
MJC-20100	N	7,000.00	1,000.00	6,000.00	14.2900%	21.3970%	7.1070%	497.49	497.49
MJC-18517	N	70,000.00	10,000.00	60,000.00	14.2900%	21.3970%	7.1070%	4,974.90	4,974.90
MJC-14128	N	15,000.00	2,160.00	12,840.00	14.4000%	21.3970%	6.9970%	1,049.55	1,049.55
MJC-19651	N	11,000.00	1,600.00	9,400.00	14.5500%	21.3970%	6.8470%	753.17	753.17
MJC-19357	N	5,200.00	760.00	4,440.00	14.6200%	21.3970%	6.7770%	352.40	352.40
MJC-11583	N	15,000.00	2,200.00	12,800.00	14.6700%	21.3970%	6.7270%	1,009.05	1,009.05
MJC-15007	N	25,000.00	3,700.00	21,300.00	14.8000%	21.3970%	6.5970%	1,649.25	1,649.25
MJC-20974	N	20,800.00	3,110.00	17,690.00	14.9500%	21.3970%	6.4470%	1,340.98	1,340.98
MJC-22835	N	4,000.00	600.00	3,400.00	15.0000%	21.3970%	6.3970%	255.88	255.88
MJC-23983	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-14533	N	4,000.00	600.00	3,400.00	15.0000%	21.3970%	6.3970%	255.88	255.88
MJC-15093	N	80,000.00	12,000.00	68,000.00	15.0000%	21.3970%	6.3970%	5,117.60	5,117.60
MJC-16406	N	15,000.00	2,250.00	12,750.00	15.0000%	21.3970%	6.3970%	959.55	959.55
MJC-18119	N	40,000.00	6,000.00	34,000.00	15.0000%	21.3970%	6.3970%	2,558.80	2,558.80
MJC-11106	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-12013	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-23914	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-14582	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-17889	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-19426	N	60,000.00	9,000.00	51,000.00	15.0000%	21.3970%	6.3970%	3,838.20	3,838.20
MJC-14774	N	4,000.00	600.00	3,400.00	15.0000%	21.3970%	6.3970%	255.88	255.88
MJC-16223	N	6,000.00	900.00	5,100.00	15.0000%	21.3970%	6.3970%	383.82	383.82
MJC-12707	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-21448	N	4,000.00	600.00	3,400.00	15.0000%	21.3970%	6.3970%	255.88	255.88
MJC-19151	N	5,000.00	750.00	4,250.00	15.0000%	21.3970%	6.3970%	319.85	319.85
MJC-19743	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-18830	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-17822	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-13201	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-12730	N	40,000.00	6,000.00	34,000.00	15.0000%	21.3970%	6.3970%	2,558.80	2,558.80
MJC-23866	N	5,000.00	750.00	4,250.00	15.0000%	21.3970%	6.3970%	319.85	319.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13754	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-16217	N	30,000.00	4,500.00	25,500.00	15.0000%	21.3970%	6.3970%	1,919.10	1,919.10
MJC-17843	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-21982	N	40,000.00	6,000.00	34,000.00	15.0000%	21.3970%	6.3970%	2,558.80	2,558.80
MJC-22181	N	6,675.00	1,001.00	5,674.00	15.0000%	21.3970%	6.3970%	427.00	427.00
MJC-23012	N	5,000.00	750.00	4,250.00	15.0000%	21.3970%	6.3970%	319.85	319.85
MJC-14860	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-22951	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-14962	N	2,000.00	300.00	1,700.00	15.0000%	21.3970%	6.3970%	127.94	127.94
MJC-11028	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-17482	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-14725	N	8,000.00	1,200.00	6,800.00	15.0000%	21.3970%	6.3970%	511.76	511.76
MJC-19479	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-17253	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-18299	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-12101	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-14232	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-22034	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-14379	N	6,000.00	900.00	5,100.00	15.0000%	21.3970%	6.3970%	383.82	383.82
MJC-19119	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-21084	N	5,000.00	750.00	4,250.00	15.0000%	21.3970%	6.3970%	319.85	319.85
MJC-14350	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-23018	N	40,000.00	6,000.00	34,000.00	15.0000%	21.3970%	6.3970%	2,558.80	2,558.80
MJC-13887	N	30,000.00	4,500.00	25,500.00	15.0000%	21.3970%	6.3970%	1,919.10	1,919.10
MJC-17160	N	40,000.00	6,000.00	34,000.00	15.0000%	21.3970%	6.3970%	2,558.80	2,558.80
MJC-16674	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-22559	N	4,000.00	600.00	3,400.00	15.0000%	21.3970%	6.3970%	255.88	255.88
MJC-19903	N	5,000.00	750.00	4,250.00	15.0000%	21.3970%	6.3970%	319.85	319.85
MJC-16013	N	100,000.00	15,000.00	85,000.00	15.0000%	21.3970%	6.3970%	6,397.00	6,397.00
MJC-11167	N	30,000.00	4,500.00	25,500.00	15.0000%	21.3970%	6.3970%	1,919.10	1,919.10
MJC-19464	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-18242	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-11434	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-13682	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-14824	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-19702	N	4,000.00	600.00	3,400.00	15.0000%	21.3970%	6.3970%	255.88	255.88
MJC-23117	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-16270	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-21981	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-15891	N	13,000.00	1,950.00	11,050.00	15.0000%	21.3970%	6.3970%	831.61	831.61
MJC-19837	N	5,000.00	750.00	4,250.00	15.0000%	21.3970%	6.3970%	319.85	319.85
MJC-21354	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-21609	N	40,000.00	6,000.00	34,000.00	15.0000%	21.3970%	6.3970%	2,558.80	2,558.80
MJC-17047	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-12540	N	1,000.00	150.00	850.00	15.0000%	21.3970%	6.3970%	63.97	63.97
MJC-12933	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-19437	N	30,000.00	4,500.00	25,500.00	15.0000%	21.3970%	6.3970%	1,919.10	1,919.10
MJC-16029	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-22409	N	30,000.00	4,500.00	25,500.00	15.0000%	21.3970%	6.3970%	1,919.10	1,919.10
MJC-13899	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-17888	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-11894	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-12859	N	4,000.00	600.00	3,400.00	15.0000%	21.3970%	6.3970%	255.88	255.88
MJC-14187	N	30,000.00	4,500.00	25,500.00	15.0000%	21.3970%	6.3970%	1,919.10	1,919.10
MJC-17032	N	8,000.00	1,200.00	6,800.00	15.0000%	21.3970%	6.3970%	511.76	511.76
MJC-23193	N	40,000.00	6,000.00	34,000.00	15.0000%	21.3970%	6.3970%	2,558.80	2,558.80
MJC-14246	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-20832	N	30,000.00	4,500.00	25,500.00	15.0000%	21.3970%	6.3970%	1,919.10	1,919.10
MJC-15751	N	4,000.00	600.00	3,400.00	15.0000%	21.3970%	6.3970%	255.88	255.88
MJC-11764	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-15199	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-23051	N	2,000.00	300.00	1,700.00	15.0000%	21.3970%	6.3970%	127.94	127.94
MJC-20852	N	5,000.00	750.00	4,250.00	15.0000%	21.3970%	6.3970%	319.85	319.85
MJC-18819	N	100,000.00	15,000.00	85,000.00	15.0000%	21.3970%	6.3970%	6,397.00	6,397.00
MJC-15632	N	20,000.00	3,000.00	17,000.00	15.0000%	21.3970%	6.3970%	1,279.40	1,279.40
MJC-11773	N	10,000.00	1,500.00	8,500.00	15.0000%	21.3970%	6.3970%	639.70	639.70
MJC-21930	N	27,000.00	4,100.00	22,900.00	15.1900%	21.3970%	6.2070%	1,675.89	1,675.89
MJC-11650	N	3,500.00	535.00	2,965.00	15.2900%	21.3970%	6.1070%	213.75	213.75

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-14637	N	32,000.00	4,900.00	27,100.00	15.3100%	21.3970%	6.0870%	1,947.84	1,947.84
MJC-23851	N	15,000.00	2,300.00	12,700.00	15.3300%	21.3970%	6.0670%	910.05	910.05
MJC-11767	N	15,000.00	2,300.00	12,700.00	15.3300%	21.3970%	6.0670%	910.05	910.05
MJC-14984	N	1,300.00	200.00	1,100.00	15.3800%	21.3970%	6.0170%	78.22	78.22
MJC-15267	N	11,000.00	1,700.00	9,300.00	15.4500%	21.3970%	5.9470%	654.17	654.17
MJC-16989	N	5,500.00	850.00	4,650.00	15.4500%	21.3970%	5.9470%	327.09	327.09
MJC-11104	N	29,000.00	4,500.00	24,500.00	15.5200%	21.3970%	5.8770%	1,704.33	1,704.33
MJC-23402	N	18,000.00	2,800.00	15,200.00	15.5600%	21.3970%	5.8370%	1,050.66	1,050.66
MJC-16526	N	25,000.00	3,900.00	21,100.00	15.6000%	21.3970%	5.7970%	1,449.25	1,449.25
MJC-20429	N	16,000.00	2,500.00	13,500.00	15.6300%	21.3970%	5.7670%	922.72	922.72
MJC-14134	N	40,000.00	6,250.00	33,750.00	15.6300%	21.3970%	5.7670%	2,306.80	2,306.80
MJC-21261	N	30,000.00	4,700.00	25,300.00	15.6700%	21.3970%	5.7270%	1,718.10	1,718.10
MJC-13038	N	7,000.00	1,100.00	5,900.00	15.7100%	21.3970%	5.6870%	398.09	398.09
MJC-21844	N	7,000.00	1,100.00	5,900.00	15.7100%	21.3970%	5.6870%	398.09	398.09
MJC-21376	N	7,000.00	1,100.00	5,900.00	15.7100%	21.3970%	5.6870%	398.09	398.09
MJC-18444	N	7,000.00	1,100.00	5,900.00	15.7100%	21.3970%	5.6870%	398.09	398.09
MJC-23244	N	49,000.00	7,700.00	41,300.00	15.7100%	21.3970%	5.6870%	2,786.63	2,786.63
MJC-18388	N	20,000.00	3,150.00	16,850.00	15.7500%	21.3970%	5.6470%	1,129.40	1,129.40
MJC-20069	N	25,000.00	4,000.00	21,000.00	16.0000%	21.3970%	5.3970%	1,349.25	1,349.25
MJC-17669	N	10,000.00	1,600.00	8,400.00	16.0000%	21.3970%	5.3970%	539.70	539.70
MJC-19708	N	7,000.00	1,120.00	5,880.00	16.0000%	21.3970%	5.3970%	377.79	377.79
MJC-17516	N	5,000.00	800.00	4,200.00	16.0000%	21.3970%	5.3970%	269.85	269.85
MJC-13763	N	25,000.00	4,000.00	21,000.00	16.0000%	21.3970%	5.3970%	1,349.25	1,349.25
MJC-16267	N	5,000.00	800.00	4,200.00	16.0000%	21.3970%	5.3970%	269.85	269.85
MJC-22095	N	2,500.00	400.00	2,100.00	16.0000%	21.3970%	5.3970%	134.93	134.93
MJC-17727	N	50,000.00	8,000.00	42,000.00	16.0000%	21.3970%	5.3970%	2,698.50	2,698.50
MJC-20300	N	12,500.00	2,000.00	10,500.00	16.0000%	21.3970%	5.3970%	674.63	674.63
MJC-11814	N	5,000.00	800.00	4,200.00	16.0000%	21.3970%	5.3970%	269.85	269.85
MJC-18848	N	25,000.00	4,000.00	21,000.00	16.0000%	21.3970%	5.3970%	1,349.25	1,349.25
MJC-13192	N	10,000.00	1,600.00	8,400.00	16.0000%	21.3970%	5.3970%	539.70	539.70
MJC-12991	N	5,000.00	800.00	4,200.00	16.0000%	21.3970%	5.3970%	269.85	269.85
MJC-21199	N	25,000.00	4,000.00	21,000.00	16.0000%	21.3970%	5.3970%	1,349.25	1,349.25
MJC-22374	N	5,000.00	800.00	4,200.00	16.0000%	21.3970%	5.3970%	269.85	269.85
MJC-22535	N	25,000.00	4,000.00	21,000.00	16.0000%	21.3970%	5.3970%	1,349.25	1,349.25

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23373	N	50,000.00	8,000.00	42,000.00	16.0000%	21.3970%	5.3970%	2,698.50	2,698.50
MJC-13827	N	25,000.00	4,000.00	21,000.00	16.0000%	21.3970%	5.3970%	1,349.25	1,349.25
MJC-20645	N	13,000.00	2,100.00	10,900.00	16.1500%	21.3970%	5.2470%	682.11	682.11
MJC-20372	N	13,000.00	2,100.00	10,900.00	16.1500%	21.3970%	5.2470%	682.11	682.11
MJC-12393	N	14,500.00	2,350.00	12,150.00	16.2100%	21.3970%	5.1870%	752.12	752.12
MJC-22743	N	4,000.00	650.00	3,350.00	16.2500%	21.3970%	5.1470%	205.88	205.88
MJC-11227	N	32,000.00	5,200.00	26,800.00	16.2500%	21.3970%	5.1470%	1,647.04	1,647.04
MJC-21235	N	8,000.00	1,300.00	6,700.00	16.2500%	21.3970%	5.1470%	411.76	411.76
MJC-23440	N	16,000.00	2,600.00	13,400.00	16.2500%	21.3970%	5.1470%	823.52	823.52
MJC-22261	N	16,000.00	2,600.00	13,400.00	16.2500%	21.3970%	5.1470%	823.52	823.52
MJC-15255	N	8,000.00	1,300.00	6,700.00	16.2500%	21.3970%	5.1470%	411.76	411.76
MJC-11338	N	8,000.00	1,300.00	6,700.00	16.2500%	21.3970%	5.1470%	411.76	411.76
MJC-22845	N	6,000.00	980.00	5,020.00	16.3300%	21.3970%	5.0670%	304.02	304.02
MJC-11801	N	30,000.00	4,900.00	25,100.00	16.3300%	21.3970%	5.0670%	1,520.10	1,520.10
MJC-22405	N	55,000.00	9,000.00	46,000.00	16.3600%	21.3970%	5.0370%	2,770.35	2,770.35
MJC-14521	N	25,000.00	4,100.00	20,900.00	16.4000%	21.3970%	4.9970%	1,249.25	1,249.25
MJC-15926	N	7,000.00	1,150.00	5,850.00	16.4300%	21.3970%	4.9670%	347.69	347.69
MJC-14589	N	3,000.00	500.00	2,500.00	16.6700%	21.3970%	4.7270%	141.81	141.81
MJC-14441	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-20981	N	30,000.00	5,000.00	25,000.00	16.6700%	21.3970%	4.7270%	1,418.10	1,418.10
MJC-23542	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-21213	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-19766	N	30,000.00	5,000.00	25,000.00	16.6700%	21.3970%	4.7270%	1,418.10	1,418.10
MJC-22281	N	3,000.00	500.00	2,500.00	16.6700%	21.3970%	4.7270%	141.81	141.81
MJC-18206	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-19848	N	30,000.00	5,000.00	25,000.00	16.6700%	21.3970%	4.7270%	1,418.10	1,418.10
MJC-16828	N	3,000.00	500.00	2,500.00	16.6700%	21.3970%	4.7270%	141.81	141.81
MJC-12154	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-12366	N	30,000.00	5,000.00	25,000.00	16.6700%	21.3970%	4.7270%	1,418.10	1,418.10
MJC-17187	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-21301	N	9,000.00	1,500.00	7,500.00	16.6700%	21.3970%	4.7270%	425.43	425.43
MJC-17063	N	1,800.00	300.00	1,500.00	16.6700%	21.3970%	4.7270%	85.09	85.09
MJC-18021	N	60,000.00	10,000.00	50,000.00	16.6700%	21.3970%	4.7270%	2,836.20	2,836.20
MJC-11797	N	6,000.00	1,000.00	5,000.00	16.6700%	21.3970%	4.7270%	283.62	283.62

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21644	N	3,000.00	500.00	2,500.00	16.6700%	21.3970%	4.7270%	141.81	141.81
MJC-14078	N	30,000.00	5,000.00	25,000.00	16.6700%	21.3970%	4.7270%	1,418.10	1,418.10
MJC-20659	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-17437	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-18887	N	3,000.00	500.00	2,500.00	16.6700%	21.3970%	4.7270%	141.81	141.81
MJC-11562	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-20651	N	15,000.00	2,500.00	12,500.00	16.6700%	21.3970%	4.7270%	709.05	709.05
MJC-20246	N	30,000.00	5,025.00	24,975.00	16.7500%	21.3970%	4.6470%	1,394.10	1,394.10
MJC-21521	N	125,000.00	21,000.00	104,000.00	16.8000%	21.3970%	4.5970%	5,746.25	5,746.25
MJC-23685	N	20,000.00	3,360.00	16,640.00	16.8000%	21.3970%	4.5970%	919.40	919.40
MJC-21306	N	44,000.00	7,400.00	36,600.00	16.8200%	21.3970%	4.5770%	2,013.88	2,013.88
MJC-14778	N	35,000.00	5,900.00	29,100.00	16.8600%	21.3970%	4.5370%	1,587.95	1,587.95
MJC-16136	N	5,000.00	850.00	4,150.00	17.0000%	21.3970%	4.3970%	219.85	219.85
MJC-19659	N	5,000.00	850.00	4,150.00	17.0000%	21.3970%	4.3970%	219.85	219.85
MJC-11192	N	10,000.00	1,700.00	8,300.00	17.0000%	21.3970%	4.3970%	439.70	439.70
MJC-15985	N	15,000.00	2,550.00	12,450.00	17.0000%	21.3970%	4.3970%	659.55	659.55
MJC-17600	N	14,000.00	2,400.00	11,600.00	17.1400%	21.3970%	4.2570%	595.98	595.98
MJC-16658	N	7,000.00	1,200.00	5,800.00	17.1400%	21.3970%	4.2570%	297.99	297.99
MJC-18045	N	3,500.00	600.00	2,900.00	17.1400%	21.3970%	4.2570%	149.00	149.00
MJC-21937	N	11,000.00	1,900.00	9,100.00	17.2700%	21.3970%	4.1270%	453.97	453.97
MJC-21525	N	110,000.00	19,000.00	91,000.00	17.2700%	21.3970%	4.1270%	4,539.70	4,539.70
MJC-18347	N	400,000.00	70,000.00	330,000.00	17.5000%	21.3970%	3.8970%	15,588.00	15,588.00
MJC-12642	N	30,000.00	5,250.00	24,750.00	17.5000%	21.3970%	3.8970%	1,169.10	1,169.10
MJC-21691	N	80,000.00	14,000.00	66,000.00	17.5000%	21.3970%	3.8970%	3,117.60	3,117.60
MJC-16371	N	4,000.00	700.00	3,300.00	17.5000%	21.3970%	3.8970%	155.88	155.88
MJC-14025	N	20,000.00	3,500.00	16,500.00	17.5000%	21.3970%	3.8970%	779.40	779.40
MJC-12465	N	10,000.00	1,750.00	8,250.00	17.5000%	21.3970%	3.8970%	389.70	389.70
MJC-15068	N	4,000.00	700.00	3,300.00	17.5000%	21.3970%	3.8970%	155.88	155.88
MJC-14603	N	20,000.00	3,500.00	16,500.00	17.5000%	21.3970%	3.8970%	779.40	779.40
MJC-20612	N	40,000.00	7,000.00	33,000.00	17.5000%	21.3970%	3.8970%	1,558.80	1,558.80
MJC-18458	N	20,000.00	3,500.00	16,500.00	17.5000%	21.3970%	3.8970%	779.40	779.40
MJC-21281	N	20,000.00	3,500.00	16,500.00	17.5000%	21.3970%	3.8970%	779.40	779.40
MJC-17319	N	10,000.00	1,750.00	8,250.00	17.5000%	21.3970%	3.8970%	389.70	389.70
MJC-19244	N	16,000.00	2,800.00	13,200.00	17.5000%	21.3970%	3.8970%	623.52	623.52

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20329	N	10,000.00	1,750.00	8,250.00	17.5000%	21.3970%	3.8970%	389.70	389.70
MJC-23427	N	33,000.00	5,825.00	27,175.00	17.6500%	21.3970%	3.7470%	1,236.51	1,236.51
MJC-20090	N	1,700.00	300.00	1,400.00	17.6500%	21.3970%	3.7470%	63.70	63.70
MJC-16707	N	8,500.00	1,500.00	7,000.00	17.6500%	21.3970%	3.7470%	318.50	318.50
MJC-13750	N	13,000.00	2,300.00	10,700.00	17.6900%	21.3970%	3.7070%	481.91	481.91
MJC-21506	N	130,000.00	23,000.00	107,000.00	17.6900%	21.3970%	3.7070%	4,819.10	4,819.10
MJC-16364	N	128,000.00	22,700.00	105,300.00	17.7300%	21.3970%	3.6670%	4,693.76	4,693.76
MJC-15191	N	90,000.00	16,000.00	74,000.00	17.7800%	21.3970%	3.6170%	3,255.30	3,255.30
MJC-17666	N	90,000.00	16,000.00	74,000.00	17.7800%	21.3970%	3.6170%	3,255.30	3,255.30
MJC-21139	N	9,000.00	1,600.00	7,400.00	17.7800%	21.3970%	3.6170%	325.53	325.53
MJC-21840	N	20,000.00	3,600.00	16,400.00	18.0000%	21.3970%	3.3970%	679.40	679.40
MJC-20010	N	10,000.00	1,800.00	8,200.00	18.0000%	21.3970%	3.3970%	339.70	339.70
MJC-17747	N	5,000.00	900.00	4,100.00	18.0000%	21.3970%	3.3970%	169.85	169.85
MJC-12790	N	25,000.00	4,500.00	20,500.00	18.0000%	21.3970%	3.3970%	849.25	849.25
MJC-14363	N	5,000.00	900.00	4,100.00	18.0000%	21.3970%	3.3970%	169.85	169.85
MJC-15903	N	20,000.00	3,600.00	16,400.00	18.0000%	21.3970%	3.3970%	679.40	679.40
MJC-15384	N	25,000.00	4,500.00	20,500.00	18.0000%	21.3970%	3.3970%	849.25	849.25
MJC-24101	N	100,000.00	18,000.00	82,000.00	18.0000%	21.3970%	3.3970%	3,397.00	3,397.00
MJC-21537	N	7,000.00	1,261.17	5,738.83	18.0200%	21.3970%	3.3770%	236.39	236.39
MJC-14738	N	65,000.00	11,750.00	53,250.00	18.0800%	21.3970%	3.3170%	2,156.05	2,156.05
MJC-19111	N	550,000.00	100,000.00	450,000.00	18.1800%	21.3970%	3.2170%	17,693.50	17,693.50
MJC-14412	N	1,320.00	240.00	1,080.00	18.1800%	21.3970%	3.2170%	42.46	42.46
MJC-17472	N	55,000.00	10,000.00	45,000.00	18.1800%	21.3970%	3.2170%	1,769.35	1,769.35
MJC-15493	N	60,000.00	11,000.00	49,000.00	18.3300%	21.3970%	3.0670%	1,840.20	1,840.20
MJC-12430	N	240,000.00	44,000.00	196,000.00	18.3300%	21.3970%	3.0670%	7,360.80	7,360.80
MJC-21309	N	24,000.00	4,400.00	19,600.00	18.3300%	21.3970%	3.0670%	736.08	736.08
MJC-18262	N	18,000.00	3,300.00	14,700.00	18.3300%	21.3970%	3.0670%	552.06	552.06
MJC-14956	N	360,000.00	66,000.00	294,000.00	18.3300%	21.3970%	3.0670%	11,041.20	11,041.20
MJC-20345	N	35,000.00	6,500.00	28,500.00	18.5700%	21.3970%	2.8270%	989.45	989.45
MJC-13895	N	7,000.00	1,300.00	5,700.00	18.5700%	21.3970%	2.8270%	197.89	197.89
MJC-21731	N	11,500.00	2,150.00	9,350.00	18.7000%	21.3970%	2.6970%	310.16	310.16
MJC-15470	N	11,500.00	2,150.00	9,350.00	18.7000%	21.3970%	2.6970%	310.16	310.16
MJC-23430	N	8,000.00	1,500.00	6,500.00	18.7500%	21.3970%	2.6470%	211.76	211.76
MJC-14768	N	32,000.00	6,000.00	26,000.00	18.7500%	21.3970%	2.6470%	847.04	847.04

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23344	N	8,000.00	1,500.00	6,500.00	18.7500%	21.3970%	2.6470%	211.76	211.76
MJC-13168	N	80,000.00	15,000.00	65,000.00	18.7500%	21.3970%	2.6470%	2,117.60	2,117.60
MJC-21734	N	8,000.00	1,500.00	6,500.00	18.7500%	21.3970%	2.6470%	211.76	211.76
MJC-12361	N	40,000.00	7,500.00	32,500.00	18.7500%	21.3970%	2.6470%	1,058.80	1,058.80
MJC-12461	N	80,000.00	15,000.00	65,000.00	18.7500%	21.3970%	2.6470%	2,117.60	2,117.60
MJC-12126	N	8,000.00	1,500.00	6,500.00	18.7500%	21.3970%	2.6470%	211.76	211.76
MJC-21158	N	8,000.00	1,500.00	6,500.00	18.7500%	21.3970%	2.6470%	211.76	211.76
MJC-21771	N	8,000.00	1,500.00	6,500.00	18.7500%	21.3970%	2.6470%	211.76	211.76
MJC-12096	N	9,000.00	1,700.00	7,300.00	18.8900%	21.3970%	2.5070%	225.63	225.63
MJC-11230	N	25,000.00	4,750.00	20,250.00	19.0000%	21.3970%	2.3970%	599.25	599.25
MJC-11281	N	10,000.00	1,900.00	8,100.00	19.0000%	21.3970%	2.3970%	239.70	239.70
MJC-19729	N	5,500.00	1,050.00	4,450.00	19.0900%	21.3970%	2.3070%	126.89	126.89
MJC-14734	N	110,000.00	21,000.00	89,000.00	19.0900%	21.3970%	2.3070%	2,537.70	2,537.70
MJC-14670	N	15,000.00	2,875.00	12,125.00	19.1700%	21.3970%	2.2270%	334.05	334.05
MJC-17942	N	25,000.00	4,800.00	20,200.00	19.2000%	21.3970%	2.1970%	549.25	549.25
MJC-22239	N	13,000.00	2,500.00	10,500.00	19.2300%	21.3970%	2.1670%	281.71	281.71
MJC-21642	N	9,000.00	1,750.00	7,250.00	19.4400%	21.3970%	1.9570%	176.13	176.13
MJC-21070	N	23,000.00	4,500.00	18,500.00	19.5700%	21.3970%	1.8270%	420.21	420.21
MJC-20950	N	24,000.00	4,700.00	19,300.00	19.5800%	21.3970%	1.8170%	436.08	436.08
MJC-12605	N	38,000.00	7,590.00	30,410.00	19.9700%	21.3970%	1.4270%	542.26	542.26
MJC-20485	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-12274	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12296	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14202	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21377	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-13904	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12123	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19569	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-20829	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13415	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11147	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-13264	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13074	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11109	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-20552	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-22649	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22223	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18194	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-18171	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-16392	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-23965	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-21693	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23128	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12554	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16109	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17026	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20247	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-22944	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-20368	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-18465	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-11253	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-18136	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-12753	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20875	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17403	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-18939	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12742	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-17573	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12114	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12219	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-12106	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17831	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21196	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18812	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22436	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-18326	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-20859	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-13213	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20030	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95
MJC-14208	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19683	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17412	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-16834	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23328	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23311	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23929	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20083	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11079	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19726	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-15178	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-17330	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-22521	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-20620	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23135	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-17244	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11411	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-18454	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13608	N	33,000.00	6,600.00	26,400.00	20.0000%	21.3970%	1.3970%	461.01	461.01
MJC-20392	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18341	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15332	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-12794	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-13905	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23969	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-17476	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-14298	N	3,500.00	700.00	2,800.00	20.0000%	21.3970%	1.3970%	48.89	48.89
MJC-13518	N	6,500.00	1,300.00	5,200.00	20.0000%	21.3970%	1.3970%	90.80	90.80
MJC-20720	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23961	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-23078	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-14149	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19730	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-21600	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96
MJC-18946	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21094	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-11396	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22977	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21782	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11566	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-17380	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-13073	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-23418	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-22617	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23067	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-16277	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-21599	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15261	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-11526	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-22494	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15852	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95
MJC-15860	N	13,000.00	2,600.00	10,400.00	20.0000%	21.3970%	1.3970%	181.61	181.61
MJC-21668	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-14802	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-13980	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-13503	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-15744	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16054	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23510	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11887	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12850	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13843	N	17,500.00	3,500.00	14,000.00	20.0000%	21.3970%	1.3970%	244.48	244.48
MJC-20365	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22082	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16443	N	12,000.00	2,400.00	9,600.00	20.0000%	21.3970%	1.3970%	167.64	167.64
MJC-18702	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-11974	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22255	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-22253	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23788	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-16051	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18973	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14825	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95
MJC-22850	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-22425	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-19114	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-20536	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14457	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18221	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-20394	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14926	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22910	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-21956	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17000	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-16982	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11803	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20231	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12070	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11476	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18416	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-16087	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16019	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12768	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18959	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-22530	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-23033	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13575	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15902	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-12284	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-16896	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-18979	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21249	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19597	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-15468	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11386	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23735	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-20646	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21115	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-14679	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11859	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12429	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-23492	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-18450	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22236	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-12622	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17711	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-13677	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-23562	N	7,500.00	1,500.00	6,000.00	20.0000%	21.3970%	1.3970%	104.78	104.78
MJC-17492	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-23590	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-13405	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13451	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-19139	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21151	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-11611	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-17095	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-18813	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16902	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13306	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-21174	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-22265	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18158	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23072	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22058	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16845	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-19148	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-19646	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-23426	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-20614	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15564	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-16757	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-19859	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-12832	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-21756	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96
MJC-21865	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-17277	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16761	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-11520	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19520	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-15166	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-16014	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-12370	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16832	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17602	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-23084	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23681	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23224	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21152	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14691	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-20554	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17494	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14684	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22532	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-15813	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22582	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18556	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19061	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-21679	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-23666	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17193	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18651	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22274	N	13,000.00	2,600.00	10,400.00	20.0000%	21.3970%	1.3970%	181.61	181.61
MJC-17396	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18498	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11339	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17076	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11055	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14069	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-14552	N	67,000.00	13,400.00	53,600.00	20.0000%	21.3970%	1.3970%	935.99	935.99
MJC-11285	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12468	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-17094	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-17441	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22379	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14689	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12025	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15589	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15150	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22795	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13547	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20378	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-22745	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-22017	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23332	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17795	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17325	N	13,000.00	2,600.00	10,400.00	20.0000%	21.3970%	1.3970%	181.61	181.61
MJC-12744	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-13173	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11697	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22078	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13762	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12975	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-17172	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-11704	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21399	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-21001	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11647	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-13897	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17386	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16203	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-15999	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13613	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-21705	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-12613	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23077	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20590	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-12518	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12525	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18405	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-20420	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-16256	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11412	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18270	N	11,000.00	2,200.00	8,800.00	20.0000%	21.3970%	1.3970%	153.67	153.67
MJC-11188	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-20739	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16365	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18820	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20374	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14281	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-21946	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-22313	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-17401	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-17166	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14692	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-12926	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19584	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-20871	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-22706	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-18577	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13010	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21541	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12876	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22916	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23854	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-16774	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-19956	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20058	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16496	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14319	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14194	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-19088	N	6,300.00	1,260.00	5,040.00	20.0000%	21.3970%	1.3970%	88.01	88.01
MJC-12562	N	6,500.00	1,300.00	5,200.00	20.0000%	21.3970%	1.3970%	90.80	90.80
MJC-14402	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22851	N	90,000.00	18,000.00	72,000.00	20.0000%	21.3970%	1.3970%	1,257.30	1,257.30
MJC-18400	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16155	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11299	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-14416	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23250	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96
MJC-17765	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15890	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13331	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19211	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17080	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21103	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15425	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21030	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-15524	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12387	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11311	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16715	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-16000	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-12526	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17256	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-21961	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-13909	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19416	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-23620	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-11445	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11833	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-14981	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17099	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18393	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-22919	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20380	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-14360	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12710	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22917	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19560	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15666	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19431	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-19007	N	12,000.00	2,400.00	9,600.00	20.0000%	21.3970%	1.3970%	167.64	167.64
MJC-11151	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19953	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-12567	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-23530	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17535	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15951	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-22996	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-14047	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19644	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-21048	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19271	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-15937	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-23544	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15641	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19427	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-14099	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-18978	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-19322	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-16183	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12942	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18574	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-21628	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-12953	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-17111	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16403	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22823	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20174	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-16463	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-21803	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-19012	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21370	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18512	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20518	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16199	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21234	N	7,500.00	1,500.00	6,000.00	20.0000%	21.3970%	1.3970%	104.78	104.78
MJC-20882	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16012	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20773	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18236	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22391	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-14903	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-21451	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-12100	N	12,000.00	2,400.00	9,600.00	20.0000%	21.3970%	1.3970%	167.64	167.64
MJC-17776	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-23049	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-18408	N	80,000.00	16,000.00	64,000.00	20.0000%	21.3970%	1.3970%	1,117.60	1,117.60
MJC-11137	N	70,000.00	14,000.00	56,000.00	20.0000%	21.3970%	1.3970%	977.90	977.90

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-18016	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96
MJC-16654	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18256	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15682	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-21744	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12773	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17014	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-22270	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12379	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23217	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-18041	N	3,500.00	700.00	2,800.00	20.0000%	21.3970%	1.3970%	48.89	48.89
MJC-19320	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17519	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21976	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21676	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15095	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21401	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22806	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20479	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22084	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14815	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-13478	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-11180	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-11209	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22022	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-11757	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-22196	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21185	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22412	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20292	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-13915	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-15988	N	16,000.00	3,200.00	12,800.00	20.0000%	21.3970%	1.3970%	223.52	223.52
MJC-18402	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20477	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-16842	N	3,500.00	700.00	2,800.00	20.0000%	21.3970%	1.3970%	48.89	48.89
MJC-23125	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23583	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12694	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12984	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-14649	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-18027	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-11756	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-21252	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12644	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11545	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14269	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23221	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12443	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16629	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21255	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-16573	N	7,700.00	1,540.00	6,160.00	20.0000%	21.3970%	1.3970%	107.57	107.57
MJC-15800	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-19524	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-13832	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11332	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17416	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22759	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-22583	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15572	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14854	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20709	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-14171	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20564	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-22027	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-22353	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19145	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22315	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11304	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14751	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14071	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20886	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-22477	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-17921	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-21427	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21576	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-16057	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-21950	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15035	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17851	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13669	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-21828	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-11076	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-22876	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21243	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-14289	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17944	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22561	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14849	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-14993	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-16701	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11388	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11385	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18774	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11787	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23120	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14755	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-19858	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-17138	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16681	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18282	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-23609	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14907	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18269	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12000	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22014	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-16861	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20808	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-20767	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13626	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21127	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18421	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-18484	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-18490	N	80,000.00	16,000.00	64,000.00	20.0000%	21.3970%	1.3970%	1,117.60	1,117.60
MJC-17191	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11323	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11037	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-14711	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20050	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16835	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-17384	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23519	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-14432	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-11800	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13578	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14997	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-17550	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-14218	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-11390	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19860	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11818	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22512	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11755	N	6,700.00	1,340.00	5,360.00	20.0000%	21.3970%	1.3970%	93.60	93.60
MJC-14629	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13951	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-18301	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12097	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-23597	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22973	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-20156	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-17802	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11190	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-15762	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-18152	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95
MJC-15634	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-14706	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-17645	N	13,000.00	2,600.00	10,400.00	20.0000%	21.3970%	1.3970%	181.61	181.61
MJC-13773	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12521	N	12,000.00	2,400.00	9,600.00	20.0000%	21.3970%	1.3970%	167.64	167.64
MJC-16738	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-22782	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-19496	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22488	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-15327	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12838	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16952	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-11004	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-20644	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11081	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-16571	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-14470	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-14565	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-21951	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12195	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21403	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14635	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-12280	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13277	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16762	N	17,000.00	3,400.00	13,600.00	20.0000%	21.3970%	1.3970%	237.49	237.49
MJC-20355	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17114	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11819	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23839	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16234	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-19445	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12625	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18897	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-18017	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14631	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17812	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18963	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12026	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16246	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13265	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21832	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16294	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-21420	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18142	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14367	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21105	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12636	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-16143	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22210	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-13256	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-19086	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19034	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21931	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16232	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-11843	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-17647	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-13788	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-15208	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-19701	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-13925	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18013	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16672	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-17273	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12713	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23587	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21114	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20163	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-22817	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13372	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19455	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16676	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-14438	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13791	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-11399	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13988	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-14514	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16537	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11666	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16610	N	12,000.00	2,400.00	9,600.00	20.0000%	21.3970%	1.3970%	167.64	167.64
MJC-16480	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15293	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13251	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19291	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18254	N	3,500.00	700.00	2,800.00	20.0000%	21.3970%	1.3970%	48.89	48.89
MJC-17367	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-15338	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22198	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14344	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14419	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-21544	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-16680	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20296	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-22294	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20843	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20357	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-11525	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14890	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23377	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23238	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-12067	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14400	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14405	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20484	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95
MJC-13346	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96
MJC-17285	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-13015	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14940	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23540	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-20490	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13211	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22560	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-17046	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-22694	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-19023	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20189	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23449	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17477	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-22257	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18170	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17698	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-17630	N	140,000.00	28,000.00	112,000.00	20.0000%	21.3970%	1.3970%	1,955.80	1,955.80
MJC-14101	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-13652	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-21133	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-21655	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-15933	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11494	N	7,500.00	1,500.00	6,000.00	20.0000%	21.3970%	1.3970%	104.78	104.78
MJC-15750	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-21298	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19444	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-19010	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15745	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21834	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12456	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-13429	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-21499	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-11641	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13403	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20369	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11740	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-14372	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-16239	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12909	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23086	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-18473	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16675	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-11810	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23254	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-16141	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23536	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18288	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15941	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21398	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-18756	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-23146	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13712	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21059	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-13199	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18925	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19540	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20540	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20630	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11971	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21342	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-16374	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-21322	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22021	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-20359	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16921	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13511	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-11615	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14386	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17946	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14427	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15896	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-12976	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21343	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14262	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19246	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23485	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-22558	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-14502	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22802	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-19414	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-12815	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19938	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-20770	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-17361	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19053	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20792	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19189	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-14929	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21725	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15295	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16712	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12799	N	16,000.00	3,200.00	12,800.00	20.0000%	21.3970%	1.3970%	223.52	223.52
MJC-23777	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-19558	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11569	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22762	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20753	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20688	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-17429	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-17339	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15624	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-15276	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-12581	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20460	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23833	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14888	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-18827	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-14886	N	12,000.00	2,400.00	9,600.00	20.0000%	21.3970%	1.3970%	167.64	167.64
MJC-18765	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-12349	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17746	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23421	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-23987	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22822	N	28,000.00	5,600.00	22,400.00	20.0000%	21.3970%	1.3970%	391.16	391.16
MJC-18950	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-13638	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-17704	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19930	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11094	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-15884	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22482	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19897	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-19838	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14230	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-13577	N	14,000.00	2,800.00	11,200.00	20.0000%	21.3970%	1.3970%	195.58	195.58
MJC-16959	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-12300	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-16518	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-15120	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-16184	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19515	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-22509	N	16,000.00	3,200.00	12,800.00	20.0000%	21.3970%	1.3970%	223.52	223.52
MJC-13940	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21482	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-17424	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-14242	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-20301	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14510	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-21829	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-15699	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19308	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-17312	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12545	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-22526	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-18985	N	11,000.00	2,200.00	8,800.00	20.0000%	21.3970%	1.3970%	153.67	153.67
MJC-12339	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-20676	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23715	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-21297	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12503	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-22906	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17659	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-13157	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16862	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23071	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-19290	N	150,000.00	30,000.00	120,000.00	20.0000%	21.3970%	1.3970%	2,095.50	2,095.50
MJC-12987	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-11917	N	13,000.00	2,600.00	10,400.00	20.0000%	21.3970%	1.3970%	181.61	181.61
MJC-12257	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22901	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13278	N	3,500.00	700.00	2,800.00	20.0000%	21.3970%	1.3970%	48.89	48.89

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18540	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14422	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-17223	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17840	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-21093	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-13163	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-19477	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-22991	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-12873	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12735	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16428	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21230	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-11872	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11132	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12749	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96
MJC-19627	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-12452	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-19561	N	5,500.00	1,100.00	4,400.00	20.0000%	21.3970%	1.3970%	76.83	76.83
MJC-21592	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13183	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-16092	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22083	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11164	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-12981	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-19582	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-17314	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11916	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-12108	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17252	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12303	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-11633	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16919	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20475	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96
MJC-13960	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16303	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-15400	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19802	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15547	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13864	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13689	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11500	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22998	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-15697	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12917	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18974	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13651	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14348	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22463	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12031	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-18658	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12088	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20780	N	42,000.00	8,400.00	33,600.00	20.0000%	21.3970%	1.3970%	586.74	586.74
MJC-15698	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13327	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12298	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14258	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13255	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-21510	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17911	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13926	N	24,000.00	4,800.00	19,200.00	20.0000%	21.3970%	1.3970%	335.28	335.28
MJC-17636	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11214	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22250	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22467	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-13217	N	3,100.00	620.00	2,480.00	20.0000%	21.3970%	1.3970%	43.31	43.31
MJC-15955	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22761	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15280	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20053	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-12399	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-20877	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-18903	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-14585	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15369	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-16908	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-16663	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-21217	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20213	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14209	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-13149	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17470	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11441	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18852	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20563	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13226	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22459	N	16,000.00	3,200.00	12,800.00	20.0000%	21.3970%	1.3970%	223.52	223.52
MJC-13495	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18029	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12290	N	7,500.00	1,500.00	6,000.00	20.0000%	21.3970%	1.3970%	104.78	104.78
MJC-17597	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14817	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17324	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-17725	N	14,000.00	2,800.00	11,200.00	20.0000%	21.3970%	1.3970%	195.58	195.58
MJC-11741	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-14375	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-19201	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23098	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-19991	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12880	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23131	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-20180	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-12591	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19038	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13190	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17846	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15123	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23811	N	130,000.00	26,000.00	104,000.00	20.0000%	21.3970%	1.3970%	1,816.10	1,816.10
MJC-15701	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19828	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-12474	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18178	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-13834	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16072	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19955	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15997	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-17069	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-16550	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18876	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19538	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14482	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15008	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-13759	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13212	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-13992	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-12634	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17303	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-11204	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-18734	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22753	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13815	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-15071	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12610	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21862	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16841	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21042	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20996	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12489	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-19197	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20220	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-23151	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-18313	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21808	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13161	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18248	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21461	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20425	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-15297	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14613	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20756	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-16576	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17752	N	11,000.00	2,200.00	8,800.00	20.0000%	21.3970%	1.3970%	153.67	153.67
MJC-15252	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19005	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-11007	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11699	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18582	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16196	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15363	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21892	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21893	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23245	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22038	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14652	N	80,000.00	16,000.00	64,000.00	20.0000%	21.3970%	1.3970%	1,117.60	1,117.60
MJC-23863	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15602	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-12352	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14086	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20457	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14895	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-22869	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22247	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-23242	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18954	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16549	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20553	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14287	N	14,000.00	2,800.00	11,200.00	20.0000%	21.3970%	1.3970%	195.58	195.58
MJC-16035	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-23489	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-11501	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-12857	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14065	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-11839	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12008	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95
MJC-18475	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-23774	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21903	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17112	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13953	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-16699	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13008	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20982	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-14766	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22987	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22662	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13492	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16670	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21900	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12720	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22087	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-17544	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13116	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-13825	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16250	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-19250	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-21331	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-20656	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16276	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22285	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-19207	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22700	N	3,500.00	700.00	2,800.00	20.0000%	21.3970%	1.3970%	48.89	48.89
MJC-12327	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-21022	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-18050	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17229	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-12419	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-16004	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20658	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20360	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-16716	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-15561	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-15074	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13786	N	7,150.00	1,430.00	5,720.00	20.0000%	21.3970%	1.3970%	99.89	99.89
MJC-18562	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16308	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16158	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-19375	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11662	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17165	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-20632	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12760	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-15711	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-23375	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13735	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95
MJC-12373	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-12657	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-19687	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20678	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13600	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23028	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22816	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22970	N	17,000.00	3,400.00	13,600.00	20.0000%	21.3970%	1.3970%	237.49	237.49
MJC-13774	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15005	N	12,000.00	2,400.00	9,600.00	20.0000%	21.3970%	1.3970%	167.64	167.64
MJC-17302	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-15510	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-12260	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-17798	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20874	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21532	N	175,000.00	35,000.00	140,000.00	20.0000%	21.3970%	1.3970%	2,444.75	2,444.75
MJC-21534	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-16683	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22609	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14028	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13801	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16648	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18514	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23134	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-11343	N	8,500.00	1,700.00	6,800.00	20.0000%	21.3970%	1.3970%	118.75	118.75
MJC-20983	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20774	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-15024	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22431	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13923	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14312	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-14760	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23941	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16488	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-17553	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13218	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-16724	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17541	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-23532	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-17414	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-19968	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-18972	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-15838	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-20504	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-19905	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14098	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17332	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-12973	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-22131	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22068	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-17500	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17133	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15817	N	5,500.00	1,100.00	4,400.00	20.0000%	21.3970%	1.3970%	76.83	76.83
MJC-20501	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-18997	N	60,000.00	12,000.00	48,000.00	20.0000%	21.3970%	1.3970%	838.20	838.20
MJC-21752	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-20393	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14919	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18862	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23223	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-17986	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17337	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-23789	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14573	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-18075	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13466	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18966	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-12546	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-11380	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17385	N	43,000.00	8,600.00	34,400.00	20.0000%	21.3970%	1.3970%	600.71	600.71
MJC-16768	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11427	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-11835	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-13573	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15655	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23316	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14399	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-13290	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-17536	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13315	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-15544	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-23255	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12191	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-16210	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-13012	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-16820	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-15401	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12433	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-21106	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22923	N	23,000.00	4,600.00	18,400.00	20.0000%	21.3970%	1.3970%	321.31	321.31
MJC-18305	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-14166	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19401	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-11452	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-14946	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22153	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13281	N	12,200.00	2,440.00	9,760.00	20.0000%	21.3970%	1.3970%	170.43	170.43
MJC-20029	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-19869	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14496	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-14173	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21858	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-21859	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11646	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19210	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20179	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-17050	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21254	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19261	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20229	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11798	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11505	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-11015	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-17757	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-15375	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-23865	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13658	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13245	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13235	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17220	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17031	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-15688	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-13937	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-14144	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-14075	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-15026	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17925	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12508	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19937	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19121	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14633	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-22176	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23617	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-16532	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18470	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12982	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19833	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18042	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15963	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17126	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-13676	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-17150	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16938	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19402	N	1,100.00	220.00	880.00	20.0000%	21.3970%	1.3970%	15.37	15.37
MJC-13681	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19263	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12155	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-13003	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12109	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12628	N	5,500.00	1,100.00	4,400.00	20.0000%	21.3970%	1.3970%	76.83	76.83
MJC-11561	N	70,000.00	14,000.00	56,000.00	20.0000%	21.3970%	1.3970%	977.90	977.90
MJC-16621	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17243	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14469	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-14952	N	60,000.00	12,000.00	48,000.00	20.0000%	21.3970%	1.3970%	838.20	838.20
MJC-13959	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-23594	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18885	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-16016	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-23156	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12348	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17145	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16656	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13248	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-14164	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-14979	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-15458	N	7,800.00	1,560.00	6,240.00	20.0000%	21.3970%	1.3970%	108.97	108.97
MJC-22988	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-13865	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-13867	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-15805	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-23615	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23268	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-19884	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-15611	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19168	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21742	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21125	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17064	N	1,400.00	280.00	1,120.00	20.0000%	21.3970%	1.3970%	19.56	19.56
MJC-11559	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14868	N	22,500.00	4,500.00	18,000.00	20.0000%	21.3970%	1.3970%	314.33	314.33
MJC-16569	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22214	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-12855	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-15814	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15107	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20039	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21505	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-14420	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-22606	N	27,000.00	5,400.00	21,600.00	20.0000%	21.3970%	1.3970%	377.19	377.19
MJC-11429	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11922	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-23488	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16693	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20493	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22367	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-22394	N	100,000.00	20,000.00	80,000.00	20.0000%	21.3970%	1.3970%	1,397.00	1,397.00
MJC-18859	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-13991	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13548	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20718	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-14519	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-16078	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23287	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-12064	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-21543	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-23359	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-11548	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21075	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12911	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21819	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21584	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12214	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-12377	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-14053	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16619	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-23376	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13158	N	35,000.00	7,000.00	28,000.00	20.0000%	21.3970%	1.3970%	488.95	488.95
MJC-20806	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17240	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15491	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-23009	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-12107	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-23087	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21366	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-11008	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-17532	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-18426	N	5,500.00	1,100.00	4,400.00	20.0000%	21.3970%	1.3970%	76.83	76.83
MJC-11746	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16050	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20591	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18120	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-18927	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-11473	N	19,600.00	3,920.00	15,680.00	20.0000%	21.3970%	1.3970%	273.81	273.81
MJC-13304	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12447	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-14646	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18434	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17622	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20896	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-21623	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15913	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-18420	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E =< D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-19066	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18749	N	60,000.00	12,000.00	48,000.00	20.0000%	21.3970%	1.3970%	838.20	838.20
MJC-12216	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17568	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23061	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21684	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20629	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14089	N	14,000.00	2,800.00	11,200.00	20.0000%	21.3970%	1.3970%	195.58	195.58
MJC-20716	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-17690	N	11,500.00	2,300.00	9,200.00	20.0000%	21.3970%	1.3970%	160.66	160.66
MJC-13005	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21211	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20106	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-23270	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-23673	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-13436	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-19649	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-20525	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-16847	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-12365	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20994	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23592	N	31,500.00	6,300.00	25,200.00	20.0000%	21.3970%	1.3970%	440.05	440.05
MJC-17125	N	13,000.00	2,600.00	10,400.00	20.0000%	21.3970%	1.3970%	181.61	181.61
MJC-15221	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11663	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-21203	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19927	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-20654	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22607	N	4,500.00	900.00	3,600.00	20.0000%	21.3970%	1.3970%	62.86	62.86
MJC-19159	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-22226	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13175	N	15,500.00	3,100.00	12,400.00	20.0000%	21.3970%	1.3970%	216.54	216.54
MJC-21161	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17322	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11140	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17961	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-21088	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16986	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-18026	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-21378	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15197	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11288	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15613	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13443	N	8,000.00	1,600.00	6,400.00	20.0000%	21.3970%	1.3970%	111.76	111.76
MJC-22552	N	60,000.00	12,000.00	48,000.00	20.0000%	21.3970%	1.3970%	838.20	838.20
MJC-22908	N	16,000.00	3,200.00	12,800.00	20.0000%	21.3970%	1.3970%	223.52	223.52
MJC-13178	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-12445	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22154	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19677	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-16370	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14843	N	60,000.00	12,000.00	48,000.00	20.0000%	21.3970%	1.3970%	838.20	838.20
MJC-22664	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-11439	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23044	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-17611	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-13725	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-22279	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17426	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-18677	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-12969	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13169	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14803	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16546	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17141	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-16026	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-20731	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13059	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-21856	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13380	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21002	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-22489	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-14782	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-20856	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19787	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-13395	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12134	N	7,000.00	1,400.00	5,600.00	20.0000%	21.3970%	1.3970%	97.79	97.79
MJC-11484	N	50,000.00	10,000.00	40,000.00	20.0000%	21.3970%	1.3970%	698.50	698.50
MJC-22574	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17988	N	14,000.00	2,800.00	11,200.00	20.0000%	21.3970%	1.3970%	195.58	195.58
MJC-18802	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-12565	N	13,000.00	2,600.00	10,400.00	20.0000%	21.3970%	1.3970%	181.61	181.61
MJC-13383	N	60,000.00	12,000.00	48,000.00	20.0000%	21.3970%	1.3970%	838.20	838.20
MJC-15422	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-18130	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19870	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-11234	N	45,000.00	9,000.00	36,000.00	20.0000%	21.3970%	1.3970%	628.65	628.65
MJC-21733	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17717	N	16,000.00	3,200.00	12,800.00	20.0000%	21.3970%	1.3970%	223.52	223.52
MJC-18780	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-13388	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-19640	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-21925	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-14939	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19814	N	4,000.00	800.00	3,200.00	20.0000%	21.3970%	1.3970%	55.88	55.88
MJC-16682	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20334	N	1,500.00	300.00	1,200.00	20.0000%	21.3970%	1.3970%	20.96	20.96
MJC-23933	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-17405	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-22193	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-11948	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-15821	N	70,000.00	14,000.00	56,000.00	20.0000%	21.3970%	1.3970%	977.90	977.90

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

		Total Amount Available to Distribute \$ 12,500,000.00		Proposed Rising Tide Distribution % 21.3970%		Total Proposed Distribution \$ 12,499,955.70		Remaining Balance 44.30	
		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19829	N	6,000.00	1,200.00	4,800.00	20.0000%	21.3970%	1.3970%	83.82	83.82
MJC-23441	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-12894	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-15905	N	9,000.00	1,800.00	7,200.00	20.0000%	21.3970%	1.3970%	125.73	125.73
MJC-15001	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13019	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-13883	N	20,000.00	4,000.00	16,000.00	20.0000%	21.3970%	1.3970%	279.40	279.40
MJC-19078	N	25,000.00	5,000.00	20,000.00	20.0000%	21.3970%	1.3970%	349.25	349.25
MJC-16809	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23031	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-18656	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-13454	N	2,000.00	400.00	1,600.00	20.0000%	21.3970%	1.3970%	27.94	27.94
MJC-19532	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-12245	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-13098	N	60,000.00	12,000.00	48,000.00	20.0000%	21.3970%	1.3970%	838.20	838.20
MJC-12291	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-13060	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-20992	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-17841	N	3,000.00	600.00	2,400.00	20.0000%	21.3970%	1.3970%	41.91	41.91
MJC-19146	N	15,000.00	3,000.00	12,000.00	20.0000%	21.3970%	1.3970%	209.55	209.55
MJC-19196	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-16226	N	200,000.00	40,000.00	160,000.00	20.0000%	21.3970%	1.3970%	2,794.00	2,794.00
MJC-14199	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-18777	N	30,000.00	6,000.00	24,000.00	20.0000%	21.3970%	1.3970%	419.10	419.10
MJC-13910	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-19587	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-13657	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93
MJC-18507	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-16733	N	1,000.00	200.00	800.00	20.0000%	21.3970%	1.3970%	13.97	13.97
MJC-22227	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-17348	N	5,000.00	1,000.00	4,000.00	20.0000%	21.3970%	1.3970%	69.85	69.85
MJC-23052	N	10,000.00	2,000.00	8,000.00	20.0000%	21.3970%	1.3970%	139.70	139.70
MJC-24029	N	40,000.00	8,000.00	32,000.00	20.0000%	21.3970%	1.3970%	558.80	558.80
MJC-24038	N	2,500.00	500.00	2,000.00	20.0000%	21.3970%	1.3970%	34.93	34.93

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-14807	N	80,000.00	16,100.00	63,900.00	20.1300%	21.3970%	1.2670%	1,013.60	1,013.60
MJC-19876	N	149,000.00	30,000.00	119,000.00	20.1300%	21.3970%	1.2670%	1,887.83	1,887.83
MJC-14675	N	50,000.00	10,175.00	39,825.00	20.3500%	21.3970%	1.0470%	523.50	523.50
MJC-15989	N	25,000.00	5,100.00	19,900.00	20.4000%	21.3970%	0.9970%	249.25	249.25
MJC-15091	N	14,400.00	2,940.00	11,460.00	20.4200%	21.3970%	0.9770%	140.69	140.69
MJC-11626	N	40,000.00	8,250.00	31,750.00	20.6300%	21.3970%	0.7670%	306.80	306.80
MJC-13476	N	14,400.00	2,980.00	11,420.00	20.6900%	21.3970%	0.7070%	101.81	101.81
MJC-12978	N	13,000.00	2,700.00	10,300.00	20.7700%	21.3970%	0.6270%	81.51	81.51
MJC-16447	N	13,000.00	2,700.00	10,300.00	20.7700%	21.3970%	0.6270%	81.51	81.51
MJC-12224	N	56,000.00	11,700.00	44,300.00	20.8900%	21.3970%	0.5070%	283.92	283.92
MJC-20222	N	22,000.00	4,600.00	17,400.00	20.9100%	21.3970%	0.4870%	107.14	107.14
MJC-16696	N	44,000.00	9,200.00	34,800.00	20.9100%	21.3970%	0.4870%	214.28	214.28
MJC-15651	N	11,000.00	2,300.00	8,700.00	20.9100%	21.3970%	0.4870%	53.57	53.57
MJC-21452	N	43,000.00	9,000.00	34,000.00	20.9300%	21.3970%	0.4670%	200.81	200.81
MJC-11870	N	42,000.00	8,800.00	33,200.00	20.9500%	21.3970%	0.4470%	187.74	187.74
MJC-11802	N	10,000.00	2,100.00	7,900.00	21.0000%	21.3970%	0.3970%	39.70	39.70
MJC-23257	N	10,000.00	2,100.00	7,900.00	21.0000%	21.3970%	0.3970%	39.70	39.70
MJC-20834	N	30,000.00	6,300.00	23,700.00	21.0000%	21.3970%	0.3970%	119.10	119.10
MJC-21612	N	30,000.00	6,300.00	23,700.00	21.0000%	21.3970%	0.3970%	119.10	119.10
MJC-18563	N	100,000.00	21,000.00	79,000.00	21.0000%	21.3970%	0.3970%	397.00	397.00
MJC-11349	N	95,000.00	20,000.00	75,000.00	21.0500%	21.3970%	0.3470%	329.65	329.65
MJC-11924	N	9,000.00	1,900.00	7,100.00	21.1100%	21.3970%	0.2870%	25.83	25.83
MJC-21713	N	17,000.00	3,600.00	13,400.00	21.1800%	21.3970%	0.2170%	36.89	36.89
MJC-12741	N	40,000.00	8,500.00	31,500.00	21.2500%	21.3970%	0.1470%	58.80	58.80
MJC-18217	N	8,000.00	1,700.00	6,300.00	21.2500%	21.3970%	0.1470%	11.76	11.76
MJC-11207	N	20,000.00	4,250.00	15,750.00	21.2500%	21.3970%	0.1470%	29.40	29.40
MJC-17820	N	20,000.00	4,250.00	15,750.00	21.2500%	21.3970%	0.1470%	29.40	29.40
MJC-20271	N	40,000.00	8,500.00	31,500.00	21.2500%	21.3970%	0.1470%	58.80	58.80
MJC-20095	N	4,000.00	850.00	3,150.00	21.2500%	21.3970%	0.1470%	5.88	5.88
MJC-17525	N	60,000.00	12,800.00	47,200.00	21.3300%	21.3970%	0.0670%	40.20	40.20
MJC-19618	N	10,000.00	2,140.00	7,860.00	21.4000%	21.3970%	0.0000%	-	-
MJC-14153	N	70,000.00	15,000.00	55,000.00	21.4300%	21.3970%	0.0000%	-	-
MJC-23780	N	70,000.00	15,000.00	55,000.00	21.4300%	21.3970%	0.0000%	-	-
MJC-22418	N	7,000.00	1,500.00	5,500.00	21.4300%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14038	N	20,000.00	4,300.00	15,700.00	21.5000%	21.3970%	0.0000%	-	-
MJC-18938	N	100,000.00	21,500.00	78,500.00	21.5000%	21.3970%	0.0000%	-	-
MJC-23273	N	3,000.00	650.00	2,350.00	21.6700%	21.3970%	0.0000%	-	-
MJC-15025	N	60,000.00	13,000.00	47,000.00	21.6700%	21.3970%	0.0000%	-	-
MJC-16853	N	1,500.00	325.00	1,175.00	21.6700%	21.3970%	0.0000%	-	-
MJC-16387	N	29,000.00	6,300.00	22,700.00	21.7200%	21.3970%	0.0000%	-	-
MJC-14264	N	20,000.00	4,350.00	15,650.00	21.7500%	21.3970%	0.0000%	-	-
MJC-19177	N	40,000.00	8,700.00	31,300.00	21.7500%	21.3970%	0.0000%	-	-
MJC-21582	N	8,500.00	1,850.00	6,650.00	21.7600%	21.3970%	0.0000%	-	-
MJC-13591	N	11,000.00	2,400.00	8,600.00	21.8200%	21.3970%	0.0000%	-	-
MJC-21267	N	4,000.00	875.00	3,125.00	21.8800%	21.3970%	0.0000%	-	-
MJC-21501	N	50,000.00	11,000.00	39,000.00	22.0000%	21.3970%	0.0000%	-	-
MJC-20388	N	100,000.00	22,000.00	78,000.00	22.0000%	21.3970%	0.0000%	-	-
MJC-15921	N	10,000.00	2,200.00	7,800.00	22.0000%	21.3970%	0.0000%	-	-
MJC-11247	N	5,000.00	1,100.00	3,900.00	22.0000%	21.3970%	0.0000%	-	-
MJC-20006	N	5,000.00	1,100.00	3,900.00	22.0000%	21.3970%	0.0000%	-	-
MJC-17313	N	100,000.00	22,000.00	78,000.00	22.0000%	21.3970%	0.0000%	-	-
MJC-13584	N	50,000.00	11,000.00	39,000.00	22.0000%	21.3970%	0.0000%	-	-
MJC-22831	N	10,000.00	2,200.00	7,800.00	22.0000%	21.3970%	0.0000%	-	-
MJC-20734	N	5,000.00	1,100.00	3,900.00	22.0000%	21.3970%	0.0000%	-	-
MJC-17653	N	50,000.00	11,000.00	39,000.00	22.0000%	21.3970%	0.0000%	-	-
MJC-17311	N	50,000.00	11,000.00	39,000.00	22.0000%	21.3970%	0.0000%	-	-
MJC-12865	N	5,000.00	1,100.00	3,900.00	22.0000%	21.3970%	0.0000%	-	-
MJC-22598	N	100,000.00	22,000.00	78,000.00	22.0000%	21.3970%	0.0000%	-	-
MJC-15223	N	45,000.00	10,000.00	35,000.00	22.2200%	21.3970%	0.0000%	-	-
MJC-22124	N	18,000.00	4,000.00	14,000.00	22.2200%	21.3970%	0.0000%	-	-
MJC-22839	N	45,000.00	10,000.00	35,000.00	22.2200%	21.3970%	0.0000%	-	-
MJC-14834	N	40,000.00	8,900.00	31,100.00	22.2500%	21.3970%	0.0000%	-	-
MJC-12606	N	15,000.00	3,350.00	11,650.00	22.3300%	21.3970%	0.0000%	-	-
MJC-14088	N	55,000.00	12,300.00	42,700.00	22.3600%	21.3970%	0.0000%	-	-
MJC-11532	N	20,000.00	4,500.00	15,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-22625	N	20,000.00	4,500.00	15,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-14451	N	12,000.00	2,700.00	9,300.00	22.5000%	21.3970%	0.0000%	-	-
MJC-11722	N	4,000.00	900.00	3,100.00	22.5000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20218	N	8,000.00	1,800.00	6,200.00	22.5000%	21.3970%	0.0000%	-	-
MJC-13534	N	20,000.00	4,500.00	15,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-20804	N	10,000.00	2,250.00	7,750.00	22.5000%	21.3970%	0.0000%	-	-
MJC-14115	N	20,000.00	4,500.00	15,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-20674	N	10,000.00	2,250.00	7,750.00	22.5000%	21.3970%	0.0000%	-	-
MJC-12668	N	8,000.00	1,800.00	6,200.00	22.5000%	21.3970%	0.0000%	-	-
MJC-12176	N	20,000.00	4,500.00	15,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-13729	N	4,000.00	900.00	3,100.00	22.5000%	21.3970%	0.0000%	-	-
MJC-11392	N	8,000.00	1,800.00	6,200.00	22.5000%	21.3970%	0.0000%	-	-
MJC-19288	N	60,000.00	13,500.00	46,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-12271	N	20,000.00	4,500.00	15,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-14311	N	10,000.00	2,250.00	7,750.00	22.5000%	21.3970%	0.0000%	-	-
MJC-14710	N	20,000.00	4,500.00	15,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-23263	N	100,000.00	22,500.00	77,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-15305	N	20,000.00	4,500.00	15,500.00	22.5000%	21.3970%	0.0000%	-	-
MJC-19079	N	8,000.00	1,800.00	6,200.00	22.5000%	21.3970%	0.0000%	-	-
MJC-23898	N	10,000.00	2,250.00	7,750.00	22.5000%	21.3970%	0.0000%	-	-
MJC-11229	N	16,000.00	3,600.00	12,400.00	22.5000%	21.3970%	0.0000%	-	-
MJC-18817	N	50,000.00	11,300.00	38,700.00	22.6000%	21.3970%	0.0000%	-	-
MJC-18049	N	150,000.00	34,000.00	116,000.00	22.6700%	21.3970%	0.0000%	-	-
MJC-15159	N	88,000.00	20,000.00	68,000.00	22.7300%	21.3970%	0.0000%	-	-
MJC-19949	N	11,000.00	2,500.00	8,500.00	22.7300%	21.3970%	0.0000%	-	-
MJC-12034	N	55,000.00	12,500.00	42,500.00	22.7300%	21.3970%	0.0000%	-	-
MJC-14331	N	11,000.00	2,510.00	8,490.00	22.8200%	21.3970%	0.0000%	-	-
MJC-12925	N	35,000.00	8,000.00	27,000.00	22.8600%	21.3970%	0.0000%	-	-
MJC-14485	N	7,000.00	1,600.00	5,400.00	22.8600%	21.3970%	0.0000%	-	-
MJC-12531	N	14,000.00	3,200.00	10,800.00	22.8600%	21.3970%	0.0000%	-	-
MJC-20952	N	35,000.00	8,000.00	27,000.00	22.8600%	21.3970%	0.0000%	-	-
MJC-23470	N	7,000.00	1,600.00	5,400.00	22.8600%	21.3970%	0.0000%	-	-
MJC-17153	N	13,800.00	3,170.00	10,630.00	22.9700%	21.3970%	0.0000%	-	-
MJC-13566	N	5,000.00	1,150.00	3,850.00	23.0000%	21.3970%	0.0000%	-	-
MJC-22534	N	20,000.00	4,600.00	15,400.00	23.0000%	21.3970%	0.0000%	-	-
MJC-23939	N	10,000.00	2,300.00	7,700.00	23.0000%	21.3970%	0.0000%	-	-
MJC-20387	N	10,000.00	2,300.00	7,700.00	23.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-21992	N	10,000.00	2,300.00	7,700.00	23.0000%	21.3970%	0.0000%	-	-
MJC-20278	N	10,000.00	2,300.00	7,700.00	23.0000%	21.3970%	0.0000%	-	-
MJC-11816	N	10,000.00	2,300.00	7,700.00	23.0000%	21.3970%	0.0000%	-	-
MJC-23186	N	6,500.00	1,500.00	5,000.00	23.0800%	21.3970%	0.0000%	-	-
MJC-16157	N	26,000.00	6,000.00	20,000.00	23.0800%	21.3970%	0.0000%	-	-
MJC-11297	N	6,500.00	1,500.00	5,000.00	23.0800%	21.3970%	0.0000%	-	-
MJC-17529	N	6,500.00	1,500.00	5,000.00	23.0800%	21.3970%	0.0000%	-	-
MJC-12319	N	11,000.00	2,550.00	8,450.00	23.1800%	21.3970%	0.0000%	-	-
MJC-15000	N	170,000.00	39,500.00	130,500.00	23.2400%	21.3970%	0.0000%	-	-
MJC-11433	N	10,000.00	2,325.00	7,675.00	23.2500%	21.3970%	0.0000%	-	-
MJC-12877	N	35,000.00	8,150.00	26,850.00	23.2900%	21.3970%	0.0000%	-	-
MJC-12824	N	15,000.00	3,500.00	11,500.00	23.3300%	21.3970%	0.0000%	-	-
MJC-22793	N	3,000.00	700.00	2,300.00	23.3300%	21.3970%	0.0000%	-	-
MJC-17875	N	30,000.00	7,000.00	23,000.00	23.3300%	21.3970%	0.0000%	-	-
MJC-19448	N	9,000.00	2,100.00	6,900.00	23.3300%	21.3970%	0.0000%	-	-
MJC-15901	N	3,000.00	700.00	2,300.00	23.3300%	21.3970%	0.0000%	-	-
MJC-14529	N	24,000.00	5,600.00	18,400.00	23.3300%	21.3970%	0.0000%	-	-
MJC-20538	N	15,000.00	3,500.00	11,500.00	23.3300%	21.3970%	0.0000%	-	-
MJC-13637	N	15,000.00	3,500.00	11,500.00	23.3300%	21.3970%	0.0000%	-	-
MJC-13838	N	15,000.00	3,500.00	11,500.00	23.3300%	21.3970%	0.0000%	-	-
MJC-20320	N	75,000.00	17,500.00	57,500.00	23.3300%	21.3970%	0.0000%	-	-
MJC-21456	N	3,000.00	700.00	2,300.00	23.3300%	21.3970%	0.0000%	-	-
MJC-20891	N	15,000.00	3,500.00	11,500.00	23.3300%	21.3970%	0.0000%	-	-
MJC-19929	N	60,000.00	14,000.00	46,000.00	23.3300%	21.3970%	0.0000%	-	-
MJC-11027	N	30,000.00	7,000.00	23,000.00	23.3300%	21.3970%	0.0000%	-	-
MJC-16698	N	15,000.00	3,500.00	11,500.00	23.3300%	21.3970%	0.0000%	-	-
MJC-17208	N	6,000.00	1,400.00	4,600.00	23.3300%	21.3970%	0.0000%	-	-
MJC-19098	N	23,100.00	5,410.00	17,690.00	23.4200%	21.3970%	0.0000%	-	-
MJC-13741	N	35,000.00	8,200.00	26,800.00	23.4300%	21.3970%	0.0000%	-	-
MJC-16557	N	20,000.00	4,700.00	15,300.00	23.5000%	21.3970%	0.0000%	-	-
MJC-21270	N	20,000.00	4,700.00	15,300.00	23.5000%	21.3970%	0.0000%	-	-
MJC-12874	N	20,000.00	4,700.00	15,300.00	23.5000%	21.3970%	0.0000%	-	-
MJC-12780	N	5,500.00	1,300.00	4,200.00	23.6400%	21.3970%	0.0000%	-	-
MJC-14240	N	20,000.00	4,750.00	15,250.00	23.7500%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-15689	N	26,000.00	6,200.00	19,800.00	23.8500%	21.3970%	0.0000%	-	-
MJC-18285	N	5,000.00	1,200.00	3,800.00	24.0000%	21.3970%	0.0000%	-	-
MJC-22832	N	25,000.00	6,000.00	19,000.00	24.0000%	21.3970%	0.0000%	-	-
MJC-20130	N	4,000.00	960.00	3,040.00	24.0000%	21.3970%	0.0000%	-	-
MJC-17489	N	10,000.00	2,400.00	7,600.00	24.0000%	21.3970%	0.0000%	-	-
MJC-19827	N	5,000.00	1,200.00	3,800.00	24.0000%	21.3970%	0.0000%	-	-
MJC-19046	N	25,000.00	6,000.00	19,000.00	24.0000%	21.3970%	0.0000%	-	-
MJC-17117	N	25,000.00	6,000.00	19,000.00	24.0000%	21.3970%	0.0000%	-	-
MJC-18951	N	5,000.00	1,200.00	3,800.00	24.0000%	21.3970%	0.0000%	-	-
MJC-15104	N	5,000.00	1,200.00	3,800.00	24.0000%	21.3970%	0.0000%	-	-
MJC-21206	N	30,000.00	7,200.00	22,800.00	24.0000%	21.3970%	0.0000%	-	-
MJC-12213	N	10,000.00	2,400.00	7,600.00	24.0000%	21.3970%	0.0000%	-	-
MJC-18598	N	20,000.00	4,800.00	15,200.00	24.0000%	21.3970%	0.0000%	-	-
MJC-12539	N	10,000.00	2,400.00	7,600.00	24.0000%	21.3970%	0.0000%	-	-
MJC-21089	N	30,000.00	7,200.00	22,800.00	24.0000%	21.3970%	0.0000%	-	-
MJC-12030	N	5,000.00	1,200.00	3,800.00	24.0000%	21.3970%	0.0000%	-	-
MJC-19058	N	10,000.00	2,400.00	7,600.00	24.0000%	21.3970%	0.0000%	-	-
MJC-12058	N	30,000.00	7,200.00	22,800.00	24.0000%	21.3970%	0.0000%	-	-
MJC-12173	N	25,000.00	6,000.00	19,000.00	24.0000%	21.3970%	0.0000%	-	-
MJC-19361	N	50,000.00	12,000.00	38,000.00	24.0000%	21.3970%	0.0000%	-	-
MJC-23119	N	20,000.00	4,800.00	15,200.00	24.0000%	21.3970%	0.0000%	-	-
MJC-16588	N	20,000.00	4,800.00	15,200.00	24.0000%	21.3970%	0.0000%	-	-
MJC-13889	N	125,000.00	30,000.00	95,000.00	24.0000%	21.3970%	0.0000%	-	-
MJC-13697	N	15,000.00	3,600.00	11,400.00	24.0000%	21.3970%	0.0000%	-	-
MJC-21814	N	12,000.00	2,900.00	9,100.00	24.1700%	21.3970%	0.0000%	-	-
MJC-19760	N	6,000.00	1,450.00	4,550.00	24.1700%	21.3970%	0.0000%	-	-
MJC-16138	N	3,500.00	850.00	2,650.00	24.2900%	21.3970%	0.0000%	-	-
MJC-15409	N	7,000.00	1,700.00	5,300.00	24.2900%	21.3970%	0.0000%	-	-
MJC-15420	N	70,000.00	17,000.00	53,000.00	24.2900%	21.3970%	0.0000%	-	-
MJC-23183	N	7,000.00	1,700.00	5,300.00	24.2900%	21.3970%	0.0000%	-	-
MJC-21985	N	11,500.00	2,800.00	8,700.00	24.3500%	21.3970%	0.0000%	-	-
MJC-14046	N	14,300.00	3,490.00	10,810.00	24.4100%	21.3970%	0.0000%	-	-
MJC-18669	N	20,000.00	4,900.00	15,100.00	24.5000%	21.3970%	0.0000%	-	-
MJC-22456	N	10,000.00	2,450.00	7,550.00	24.5000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17543	N	11,000.00	2,700.00	8,300.00	24.5500%	21.3970%	0.0000%	-	-
MJC-20221	N	22,000.00	5,400.00	16,600.00	24.5500%	21.3970%	0.0000%	-	-
MJC-11354	N	9,300.00	2,290.00	7,010.00	24.6200%	21.3970%	0.0000%	-	-
MJC-18409	N	13,000.00	3,200.00	9,800.00	24.6200%	21.3970%	0.0000%	-	-
MJC-21383	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23826	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-16307	N	30,000.00	7,500.00	22,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-15525	N	30,000.00	7,500.00	22,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-13016	N	4,000.00	1,000.00	3,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-15931	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-18870	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-18006	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-21597	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23639	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-20958	N	4,000.00	1,000.00	3,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17790	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-19355	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-21146	N	7,000.00	1,750.00	5,250.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11174	N	2,000.00	500.00	1,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-16264	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-20376	N	5,000.00	1,250.00	3,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11970	N	3,000.00	750.00	2,250.00	25.0000%	21.3970%	0.0000%	-	-
MJC-19449	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-15677	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-18823	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-22736	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23112	N	40,000.00	10,000.00	30,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-15351	N	5,000.00	1,250.00	3,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-22537	N	5,000.00	1,250.00	3,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-13537	N	2,000.00	500.00	1,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23428	N	2,000.00	500.00	1,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11928	N	40,000.00	10,000.00	30,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11066	N	200,000.00	50,000.00	150,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-14145	N	22,000.00	5,500.00	16,500.00	25.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15610	N	4,000.00	1,000.00	3,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-15097	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-12153	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23942	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23601	N	40,000.00	10,000.00	30,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11197	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-19494	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-22948	N	6,000.00	1,500.00	4,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-13576	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-18263	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-16649	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-18032	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-15423	N	2,000.00	500.00	1,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17678	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17877	N	8,000.00	2,000.00	6,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-22979	N	2,000.00	500.00	1,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-22388	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11069	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17502	N	2,000.00	500.00	1,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23749	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23158	N	40,000.00	10,000.00	30,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-14608	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-13283	N	5,000.00	1,250.00	3,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11303	N	5,000.00	1,250.00	3,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17197	N	100,000.00	25,000.00	75,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17803	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-22847	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-18438	N	13,000.00	3,250.00	9,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-18153	N	30,000.00	7,500.00	22,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-13062	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-16775	N	5,000.00	1,250.00	3,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-21843	N	5,000.00	1,250.00	3,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-14882	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17613	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17719	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23216	N	5,000.00	1,250.00	3,750.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17073	N	6,000.00	1,500.00	4,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-12477	N	100,000.00	25,000.00	75,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11989	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-17879	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11613	N	10,000.00	2,500.00	7,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-16578	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-21849	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-19518	N	3,000.00	750.00	2,250.00	25.0000%	21.3970%	0.0000%	-	-
MJC-13912	N	40,000.00	10,000.00	30,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11488	N	60,000.00	15,000.00	45,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-14561	N	6,000.00	1,500.00	4,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-22825	N	2,000.00	500.00	1,500.00	25.0000%	21.3970%	0.0000%	-	-
MJC-22351	N	8,000.00	2,000.00	6,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-11555	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-12542	N	20,000.00	5,000.00	15,000.00	25.0000%	21.3970%	0.0000%	-	-
MJC-23553	N	27,000.00	6,775.00	20,225.00	25.0900%	21.3970%	0.0000%	-	-
MJC-11682	N	19,000.00	4,800.00	14,200.00	25.2600%	21.3970%	0.0000%	-	-
MJC-15537	N	19,000.00	4,800.00	14,200.00	25.2600%	21.3970%	0.0000%	-	-
MJC-19739	N	18,000.00	4,550.00	13,450.00	25.2800%	21.3970%	0.0000%	-	-
MJC-12142	N	34,000.00	8,600.00	25,400.00	25.2900%	21.3970%	0.0000%	-	-
MJC-20765	N	13,000.00	3,300.00	9,700.00	25.3800%	21.3970%	0.0000%	-	-
MJC-21802	N	1,300.00	330.00	970.00	25.3800%	21.3970%	0.0000%	-	-
MJC-17923	N	11,000.00	2,800.00	8,200.00	25.4500%	21.3970%	0.0000%	-	-
MJC-17538	N	10,000.00	2,550.00	7,450.00	25.5000%	21.3970%	0.0000%	-	-
MJC-12593	N	10,000.00	2,550.00	7,450.00	25.5000%	21.3970%	0.0000%	-	-
MJC-11016	N	18,000.00	4,600.00	13,400.00	25.5600%	21.3970%	0.0000%	-	-
MJC-21349	N	4,500.00	1,150.00	3,350.00	25.5600%	21.3970%	0.0000%	-	-
MJC-21520	N	44,000.00	11,250.00	32,750.00	25.5700%	21.3970%	0.0000%	-	-
MJC-23932	N	50,000.00	12,800.00	37,200.00	25.6000%	21.3970%	0.0000%	-	-
MJC-18737	N	15,000.00	3,850.00	11,150.00	25.6700%	21.3970%	0.0000%	-	-
MJC-18558	N	7,000.00	1,800.00	5,200.00	25.7100%	21.3970%	0.0000%	-	-
MJC-13416	N	3,500.00	900.00	2,600.00	25.7100%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20667	N	95,000.00	24,500.00	70,500.00	25.7900%	21.3970%	0.0000%	-	-
MJC-11761	N	60,000.00	15,500.00	44,500.00	25.8300%	21.3970%	0.0000%	-	-
MJC-21492	N	170,000.00	44,000.00	126,000.00	25.8800%	21.3970%	0.0000%	-	-
MJC-11877	N	10,000.00	2,600.00	7,400.00	26.0000%	21.3970%	0.0000%	-	-
MJC-16118	N	25,000.00	6,500.00	18,500.00	26.0000%	21.3970%	0.0000%	-	-
MJC-11706	N	25,000.00	6,500.00	18,500.00	26.0000%	21.3970%	0.0000%	-	-
MJC-19286	N	50,000.00	13,000.00	37,000.00	26.0000%	21.3970%	0.0000%	-	-
MJC-20497	N	100,000.00	26,000.00	74,000.00	26.0000%	21.3970%	0.0000%	-	-
MJC-12133	N	25,000.00	6,500.00	18,500.00	26.0000%	21.3970%	0.0000%	-	-
MJC-22001	N	50,000.00	13,000.00	37,000.00	26.0000%	21.3970%	0.0000%	-	-
MJC-14744	N	10,000.00	2,600.00	7,400.00	26.0000%	21.3970%	0.0000%	-	-
MJC-18905	N	5,000.00	1,300.00	3,700.00	26.0000%	21.3970%	0.0000%	-	-
MJC-19671	N	13,000.00	3,400.00	9,600.00	26.1500%	21.3970%	0.0000%	-	-
MJC-19441	N	26,000.00	6,800.00	19,200.00	26.1500%	21.3970%	0.0000%	-	-
MJC-13718	N	8,000.00	2,100.00	5,900.00	26.2500%	21.3970%	0.0000%	-	-
MJC-14107	N	13,500.00	3,550.00	9,950.00	26.3000%	21.3970%	0.0000%	-	-
MJC-12781	N	76,000.00	20,000.00	56,000.00	26.3200%	21.3970%	0.0000%	-	-
MJC-11191	N	9,500.00	2,500.00	7,000.00	26.3200%	21.3970%	0.0000%	-	-
MJC-11087	N	14,000.00	3,700.00	10,300.00	26.4300%	21.3970%	0.0000%	-	-
MJC-15990	N	21,150.00	5,600.00	15,550.00	26.4800%	21.3970%	0.0000%	-	-
MJC-16744	N	10,000.00	2,650.00	7,350.00	26.5000%	21.3970%	0.0000%	-	-
MJC-20919	N	20,000.00	5,300.00	14,700.00	26.5000%	21.3970%	0.0000%	-	-
MJC-18713	N	10,000.00	2,650.00	7,350.00	26.5000%	21.3970%	0.0000%	-	-
MJC-16616	N	50,000.00	13,250.00	36,750.00	26.5000%	21.3970%	0.0000%	-	-
MJC-18082	N	122,000.00	32,400.00	89,600.00	26.5600%	21.3970%	0.0000%	-	-
MJC-15966	N	15,000.00	4,000.00	11,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-17004	N	15,000.00	4,000.00	11,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-11245	N	15,000.00	4,000.00	11,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-16920	N	30,000.00	8,000.00	22,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-12053	N	30,000.00	8,000.00	22,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-18689	N	30,000.00	8,000.00	22,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-15900	N	15,000.00	4,000.00	11,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-11243	N	3,000.00	800.00	2,200.00	26.6700%	21.3970%	0.0000%	-	-
MJC-22492	N	3,000.00	800.00	2,200.00	26.6700%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18646	N	6,000.00	1,600.00	4,400.00	26.6700%	21.3970%	0.0000%	-	-
MJC-19854	N	3,000.00	800.00	2,200.00	26.6700%	21.3970%	0.0000%	-	-
MJC-19740	N	15,000.00	4,000.00	11,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-21351	N	15,000.00	4,000.00	11,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-12265	N	30,000.00	8,000.00	22,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-17779	N	15,000.00	4,000.00	11,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-20715	N	30,000.00	8,000.00	22,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-19714	N	15,000.00	4,000.00	11,000.00	26.6700%	21.3970%	0.0000%	-	-
MJC-22597	N	25,000.00	6,670.00	18,330.00	26.6800%	21.3970%	0.0000%	-	-
MJC-19237	N	40,000.00	10,750.00	29,250.00	26.8800%	21.3970%	0.0000%	-	-
MJC-12498	N	5,000.00	1,350.00	3,650.00	27.0000%	21.3970%	0.0000%	-	-
MJC-17462	N	5,000.00	1,350.00	3,650.00	27.0000%	21.3970%	0.0000%	-	-
MJC-19386	N	50,000.00	13,500.00	36,500.00	27.0000%	21.3970%	0.0000%	-	-
MJC-23443	N	5,000.00	1,350.00	3,650.00	27.0000%	21.3970%	0.0000%	-	-
MJC-11296	N	10,000.00	2,710.00	7,290.00	27.1000%	21.3970%	0.0000%	-	-
MJC-18587	N	7,000.00	1,900.00	5,100.00	27.1400%	21.3970%	0.0000%	-	-
MJC-22333	N	7,000.00	1,900.00	5,100.00	27.1400%	21.3970%	0.0000%	-	-
MJC-22890	N	7,000.00	1,900.00	5,100.00	27.1400%	21.3970%	0.0000%	-	-
MJC-16427	N	21,000.00	5,700.00	15,300.00	27.1400%	21.3970%	0.0000%	-	-
MJC-21179	N	11,000.00	3,000.00	8,000.00	27.2700%	21.3970%	0.0000%	-	-
MJC-12329	N	15,000.00	4,100.00	10,900.00	27.3300%	21.3970%	0.0000%	-	-
MJC-14615	N	15,000.00	4,100.00	10,900.00	27.3300%	21.3970%	0.0000%	-	-
MJC-14531	N	75,000.00	20,500.00	54,500.00	27.3300%	21.3970%	0.0000%	-	-
MJC-16377	N	75,000.00	20,500.00	54,500.00	27.3300%	21.3970%	0.0000%	-	-
MJC-23779	N	8,000.00	2,200.00	5,800.00	27.5000%	21.3970%	0.0000%	-	-
MJC-20586	N	20,000.00	5,500.00	14,500.00	27.5000%	21.3970%	0.0000%	-	-
MJC-11878	N	20,000.00	5,500.00	14,500.00	27.5000%	21.3970%	0.0000%	-	-
MJC-11203	N	100,000.00	27,500.00	72,500.00	27.5000%	21.3970%	0.0000%	-	-
MJC-17209	N	8,000.00	2,200.00	5,800.00	27.5000%	21.3970%	0.0000%	-	-
MJC-15756	N	20,000.00	5,500.00	14,500.00	27.5000%	21.3970%	0.0000%	-	-
MJC-12932	N	15,000.00	4,150.00	10,850.00	27.6700%	21.3970%	0.0000%	-	-
MJC-12496	N	13,000.00	3,600.00	9,400.00	27.6900%	21.3970%	0.0000%	-	-
MJC-11834	N	22,500.00	6,250.00	16,250.00	27.7800%	21.3970%	0.0000%	-	-
MJC-22111	N	45,000.00	12,500.00	32,500.00	27.7800%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23030	N	14,000.00	3,900.00	10,100.00	27.8600%	21.3970%	0.0000%	-	-
MJC-17272	N	5,000.00	1,400.00	3,600.00	28.0000%	21.3970%	0.0000%	-	-
MJC-22726	N	11,500.00	3,220.00	8,280.00	28.0000%	21.3970%	0.0000%	-	-
MJC-13194	N	20,000.00	5,600.00	14,400.00	28.0000%	21.3970%	0.0000%	-	-
MJC-23644	N	5,000.00	1,400.00	3,600.00	28.0000%	21.3970%	0.0000%	-	-
MJC-23276	N	5,000.00	1,400.00	3,600.00	28.0000%	21.3970%	0.0000%	-	-
MJC-12884	N	5,000.00	1,400.00	3,600.00	28.0000%	21.3970%	0.0000%	-	-
MJC-15474	N	5,000.00	1,400.00	3,600.00	28.0000%	21.3970%	0.0000%	-	-
MJC-21466	N	25,000.00	7,000.00	18,000.00	28.0000%	21.3970%	0.0000%	-	-
MJC-23931	N	5,000.00	1,400.00	3,600.00	28.0000%	21.3970%	0.0000%	-	-
MJC-17855	N	11,000.00	3,100.00	7,900.00	28.1800%	21.3970%	0.0000%	-	-
MJC-14628	N	17,000.00	4,810.00	12,190.00	28.2900%	21.3970%	0.0000%	-	-
MJC-19501	N	3,000.00	850.00	2,150.00	28.3300%	21.3970%	0.0000%	-	-
MJC-20830	N	3,000.00	850.00	2,150.00	28.3300%	21.3970%	0.0000%	-	-
MJC-22570	N	3,000.00	850.00	2,150.00	28.3300%	21.3970%	0.0000%	-	-
MJC-12551	N	24,000.00	6,800.00	17,200.00	28.3300%	21.3970%	0.0000%	-	-
MJC-19566	N	3,000.00	850.00	2,150.00	28.3300%	21.3970%	0.0000%	-	-
MJC-14841	N	30,000.00	8,500.00	21,500.00	28.3300%	21.3970%	0.0000%	-	-
MJC-18172	N	3,000.00	850.00	2,150.00	28.3300%	21.3970%	0.0000%	-	-
MJC-22173	N	3,000.00	850.00	2,150.00	28.3300%	21.3970%	0.0000%	-	-
MJC-14376	N	20,000.00	5,700.00	14,300.00	28.5000%	21.3970%	0.0000%	-	-
MJC-13505	N	5,400.00	1,540.00	3,860.00	28.5200%	21.3970%	0.0000%	-	-
MJC-20748	N	7,000.00	2,000.00	5,000.00	28.5700%	21.3970%	0.0000%	-	-
MJC-14851	N	3,500.00	1,000.00	2,500.00	28.5700%	21.3970%	0.0000%	-	-
MJC-18841	N	7,000.00	2,000.00	5,000.00	28.5700%	21.3970%	0.0000%	-	-
MJC-16688	N	15,000.00	4,300.00	10,700.00	28.6700%	21.3970%	0.0000%	-	-
MJC-18759	N	57,500.00	16,500.00	41,000.00	28.7000%	21.3970%	0.0000%	-	-
MJC-21773	N	4,000.00	1,150.00	2,850.00	28.7500%	21.3970%	0.0000%	-	-
MJC-17926	N	16,500.00	4,750.00	11,750.00	28.7900%	21.3970%	0.0000%	-	-
MJC-13079	N	65,000.00	18,750.00	46,250.00	28.8500%	21.3970%	0.0000%	-	-
MJC-18139	N	45,000.00	13,000.00	32,000.00	28.8900%	21.3970%	0.0000%	-	-
MJC-21405	N	10,000.00	2,900.00	7,100.00	29.0000%	21.3970%	0.0000%	-	-
MJC-20687	N	10,000.00	2,900.00	7,100.00	29.0000%	21.3970%	0.0000%	-	-
MJC-19720	N	11,000.00	3,200.00	7,800.00	29.0900%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14656	N	28,000.00	8,200.00	19,800.00	29.2900%	21.3970%	0.0000%	-	-
MJC-15617	N	75,000.00	22,000.00	53,000.00	29.3300%	21.3970%	0.0000%	-	-
MJC-13102	N	15,000.00	4,400.00	10,600.00	29.3300%	21.3970%	0.0000%	-	-
MJC-17672	N	21,500.00	6,320.00	15,180.00	29.4000%	21.3970%	0.0000%	-	-
MJC-14541	N	8,500.00	2,500.00	6,000.00	29.4100%	21.3970%	0.0000%	-	-
MJC-22002	N	27,000.00	7,980.00	19,020.00	29.5600%	21.3970%	0.0000%	-	-
MJC-14410	N	18,300.00	5,440.00	12,860.00	29.7300%	21.3970%	0.0000%	-	-
MJC-13823	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22483	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21682	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20366	N	40,000.00	12,000.00	28,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21932	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11620	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16023	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20351	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14906	N	70,000.00	21,000.00	49,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16813	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11781	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17771	N	1,100.00	330.00	770.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17734	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13021	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22067	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21120	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22160	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16056	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14181	N	40,000.00	12,000.00	28,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22690	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16212	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12922	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15042	N	100,000.00	30,000.00	70,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20794	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13877	N	40,000.00	12,000.00	28,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13942	N	3,500.00	1,050.00	2,450.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22610	N	3,500.00	1,050.00	2,450.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-13936	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15848	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12563	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13848	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13546	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22542	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23633	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12122	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14148	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12239	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11287	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21326	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13519	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13703	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16317	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12029	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14617	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11510	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20522	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13500	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17549	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13348	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12483	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13830	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11717	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15575	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13453	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22238	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17030	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12701	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12704	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11969	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14548	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23552	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17068	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22121	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22918	N	2,500.00	750.00	1,750.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21565	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11334	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18471	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17844	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17576	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16068	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20880	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18143	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17876	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23093	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19336	N	60,000.00	18,000.00	42,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16911	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16891	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23008	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15116	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23742	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14599	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14189	N	11,000.00	3,300.00	7,700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22826	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20660	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22818	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15501	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11440	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11932	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15092	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22783	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12350	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13777	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21260	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19798	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21696	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21759	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11377	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16714	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14383	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14838	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13570	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17724	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12626	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17508	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23563	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16833	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21373	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23799	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11368	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11865	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18197	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15242	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14726	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17794	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11930	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17742	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16421	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17777	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23301	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22798	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18681	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18854	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16332	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11389	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18736	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20513	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11568	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11826	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13408	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION
V.
MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
CASE NO. 21-61644-CIV-SINGHAL
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A		
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants	
MJC-17210	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-17088	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-19764	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-16440	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-20802	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-11270	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-13119	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-15273	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-23106	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-18115	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-16702	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-23922	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-12897	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-21323	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-18919	N	3,100.00	930.00	2,170.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-14787	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-22207	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-20589	N	1,500.00	450.00	1,050.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-18969	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-11507	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-17124	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-12042	N	20,000.54	6,000.00	14,000.54	30.0000%	21.3970%	0.0000%	-	-	-
MJC-20343	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-14066	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-22840	N	14,000.00	4,200.00	9,800.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-20887	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-19026	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-21164	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-13022	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-21346	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-20817	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-17603	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-19474	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-	-
MJC-23355	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11363	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23137	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22729	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23887	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15322	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18257	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12924	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22875	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21417	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15741	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20071	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19275	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11211	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13964	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11543	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17518	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22716	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22077	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21793	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15609	N	2,500.00	750.00	1,750.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21033	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15752	N	9,000.00	2,700.00	6,300.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21245	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20766	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13927	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12019	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23912	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16849	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15556	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23707	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11836	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15898	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21183	N	69,000.00	20,700.00	48,300.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23859	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-21032	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11748	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19238	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18844	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19601	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12805	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22403	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18447	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17850	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19318	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18534	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20257	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17373	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18712	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18561	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14068	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20093	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16767	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21651	N	19,000.00	5,700.00	13,300.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20291	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19801	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17102	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16284	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14578	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20500	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11631	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23794	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12519	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17695	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12762	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23917	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15405	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11378	N	300,000.00	90,000.00	210,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18155	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12143	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23981	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21021	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21008	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12718	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11774	N	1,500.00	450.00	1,050.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14169	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23102	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16754	N	60,000.00	18,000.00	42,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22719	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18755	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12955	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12289	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13804	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13486	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12146	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15274	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19339	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14445	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20085	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19804	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23406	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11048	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11523	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15462	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20413	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21277	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17291	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19215	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16500	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19823	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16718	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23570	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18559	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20459	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22776	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15552	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21750	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14951	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18731	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17702	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23000	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20172	N	23,000.00	6,900.00	16,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16207	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22324	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16914	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20653	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11943	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11944	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11603	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17915	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17226	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11022	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11896	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18768	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18847	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20417	N	40,000.00	12,000.00	28,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17040	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22629	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13589	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19665	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23281	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22144	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17804	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20997	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15356	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12733	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19543	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15581	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21271	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21795	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11347	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21764	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14917	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15915	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15362	N	100,000.00	30,000.00	70,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14681	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23289	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21700	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15606	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11470	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15560	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23199	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14250	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23180	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17468	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22276	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15111	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15804	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16729	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15427	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15940	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16678	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16121	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14263	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15163	N	7,500.00	2,250.00	5,250.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13030	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19731	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15202	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23855	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21760	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14945	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21993	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20256	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15582	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20052	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17338	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15389	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17221	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16423	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22821	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22162	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17604	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11977	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16077	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16491	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16415	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11374	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15747	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21964	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16028	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15735	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15907	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17744	N	1,500.00	450.00	1,050.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19997	N	14,000.00	4,200.00	9,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11935	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18752	N	40,000.00	12,000.00	28,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11720	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15506	N	9,000.00	2,700.00	6,300.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16066	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15207	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13393	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16661	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11702	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22468	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21551	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14077	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20311	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23143	N	60,000.00	18,000.00	42,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14809	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19676	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11660	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14178	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23598	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22588	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18379	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14705	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22733	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11414	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12333	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17017	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21425	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22306	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11039	N	45,000.00	13,500.00	31,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23744	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11664	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18522	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22517	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13180	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11700	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13612	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13989	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21542	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20462	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11727	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19018	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16837	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17948	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22513	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16978	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19128	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21291	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20154	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11448	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20175	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16194	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18766	N	100,000.00	30,000.00	70,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23667	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18547	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23351	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17572	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13528	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13955	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19412	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17498	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14192	N	1,500.00	450.00	1,050.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12279	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15583	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22326	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19132	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22427	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15247	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17043	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16248	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13857	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14162	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18629	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13710	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11261	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14122	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20422	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16375	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20282	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19333	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-13032	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18149	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16743	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16502	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14796	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19104	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17420	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15315	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21204	N	29,000.00	8,700.00	20,300.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18037	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18515	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21957	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20926	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22547	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12921	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16624	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13990	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19000	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15182	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13724	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12132	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22335	N	13,000.00	3,900.00	9,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13203	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21038	N	25,160.00	7,548.00	17,612.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15134	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17194	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22248	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14949	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12752	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13109	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19993	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15210	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21350	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18553	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14913	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12479	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20867	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11078	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18697	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17156	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12307	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12663	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14110	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18912	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21293	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11783	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12164	N	35,000.00	10,500.00	24,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15836	N	14,000.00	4,200.00	9,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12583	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14627	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17686	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23079	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17979	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20972	N	3,500.00	1,050.00	2,450.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22069	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21527	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22091	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21189	N	70,000.00	21,000.00	49,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18065	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18033	N	45,000.00	13,500.00	31,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22518	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17407	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23455	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13423	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13042	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23409	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23506	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22648	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18451	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15868	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13536	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19523	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19294	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18357	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22197	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20643	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20745	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20649	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17750	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12325	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15740	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23630	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17305	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19326	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13792	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11654	N	70,000.00	21,000.00	49,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19500	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17342	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19826	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14313	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18632	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19216	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21990	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13310	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19045	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17537	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20465	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11112	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17964	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18595	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21997	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12317	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13757	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22416	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23306	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22641	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16771	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17507	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21717	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23844	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19229	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19983	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12783	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15539	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20217	N	9,000.00	2,700.00	6,300.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21228	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14382	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22801	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12117	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16164	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16110	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16142	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15753	N	3,500.00	1,050.00	2,450.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18698	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23497	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11639	N	16,500.00	4,950.00	11,550.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12971	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14045	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14745	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19950	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15125	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16894	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22578	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13044	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14163	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18231	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-16872	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14073	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19653	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20870	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22632	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16749	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20384	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14198	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12292	N	40,000.00	12,000.00	28,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23062	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22485	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20072	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18070	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19577	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22254	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11601	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18893	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17721	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21136	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16122	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13325	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22909	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20214	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23766	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18779	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19992	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14152	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22316	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23150	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23038	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11369	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13490	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17231	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20566	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23581	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19033	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17199	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19662	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17901	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16159	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15978	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15554	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11541	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17211	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16218	N	100,000.00	30,000.00	70,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13833	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14775	N	35,000.00	10,500.00	24,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11264	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22576	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21488	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21791	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23507	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12913	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20110	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17106	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11336	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19072	N	60,000.00	18,000.00	42,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18791	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19866	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13268	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23169	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14290	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14506	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21585	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21540	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16407	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19988	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14623	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14762	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23219	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22925	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20841	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12979	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23738	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12530	N	2,500.00	750.00	1,750.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15558	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11454	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16591	N	60,000.00	18,000.00	42,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22595	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16310	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20714	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21250	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16245	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14969	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15188	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22341	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21051	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19680	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20396	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20398	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23819	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16623	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11912	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11976	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16472	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11661	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12719	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22704	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17087	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15189	N	13,000.00	3,900.00	9,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11904	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15586	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12378	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12277	N	21,000.00	6,300.00	14,700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13563	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20486	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19293	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18398	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11171	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22774	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22796	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19174	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20195	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22191	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18081	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20206	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12457	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19328	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22756	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19495	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22585	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15692	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17968	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20092	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16944	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16510	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19073	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22478	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19864	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22971	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13096	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14520	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19141	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12980	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18845	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12337	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20192	N	22,000.00	6,600.00	15,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12162	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20108	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12814	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22204	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11251	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21608	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18836	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12862	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22282	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16249	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21019	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20025	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20028	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18193	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14326	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21785	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20333	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13276	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15203	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22129	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14237	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22235	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23686	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11129	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23741	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12680	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16598	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14093	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12923	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15936	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18805	N	3,500.00	1,050.00	2,450.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21025	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14431	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13082	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20778	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15738	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17634	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21193	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14897	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12689	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12444	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17034	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13572	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14499	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14621	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14699	N	40,000.00	12,000.00	28,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14397	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18967	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16679	N	16,000.00	4,800.00	11,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21635	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20252	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11805	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11808	N	13,000.00	3,900.00	9,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14180	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15760	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12895	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20212	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22263	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17391	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-24006	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13662	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15621	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11883	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17658	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22368	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20152	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17444	N	40,000.00	12,000.00	28,000.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13230	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18209	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13679	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15953	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13135	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19092	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20346	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14310	N	100,000.00	30,000.00	70,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19080	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20849	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22199	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22079	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14773	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11100	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16487	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23360	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11531	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14632	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18183	N	100,000.00	30,000.00	70,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19986	N	13,000.00	3,900.00	9,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17351	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15463	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13885	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23770	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20140	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16244	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21037	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17164	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11792	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19506	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18614	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20917	N	8,500.00	2,550.00	5,950.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14830	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21485	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16176	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11057	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19400	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13444	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15466	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14293	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16865	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22789	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11359	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13473	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20290	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22435	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22073	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11067	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11687	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19770	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15659	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21422	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23508	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17887	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14874	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13445	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19187	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23089	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13767	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18716	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11486	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15757	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17691	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16957	N	32,000.00	9,600.00	22,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18176	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14314	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18278	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12063	N	1,400.00	420.00	980.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19301	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12501	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22443	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23701	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13101	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20609	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21300	N	60,000.00	18,000.00	42,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13938	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14280	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21863	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19719	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23607	N	30,000.00	9,000.00	21,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11073	N	25,000.00	7,500.00	17,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21907	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20683	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15410	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16878	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12351	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18521	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18367	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18761	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20067	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16065	N	9,200.00	2,760.00	6,440.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23248	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23936	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19398	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21474	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22493	N	70,000.00	21,000.00	49,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11293	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23460	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12469	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13262	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13077	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17238	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13851	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16349	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14233	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20435	N	12,000.00	3,600.00	8,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13461	N	6,500.00	1,950.00	4,550.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12828	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15854	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22338	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21786	N	35,000.00	10,500.00	24,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19136	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22344	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18962	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11987	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15235	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14490	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17173	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19985	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17201	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17761	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16156	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21727	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12516	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20673	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12212	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14896	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20201	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18146	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19645	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11546	N	3,500.00	1,050.00	2,450.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16899	N	6,000.00	1,800.00	4,200.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17893	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17894	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16509	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18546	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17745	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13798	N	20,000.00	6,000.00	14,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19906	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20000	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23090	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11201	N	100,000.00	30,000.00	70,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17276	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20139	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18324	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12868	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11072	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23398	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20879	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11232	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15553	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19650	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23309	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20946	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-16603	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11806	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-23108	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11118	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20133	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12196	N	8,000.00	2,400.00	5,600.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20419	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-20517	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12344	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22931	N	15,000.00	4,500.00	10,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-17336	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13205	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11370	N	3,000.00	900.00	2,100.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19943	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-19327	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-22076	N	2,000.00	600.00	1,400.00	30.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16968	N	1,000.00	300.00	700.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13406	N	3,500.00	1,050.00	2,450.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14186	N	50,000.00	15,000.00	35,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13686	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-12295	N	7,000.00	2,100.00	4,900.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21129	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-11331	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-13538	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21920	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-18554	N	10,000.00	3,000.00	7,000.00	30.0000%	21.3970%	0.0000%	-	-
MJC-15876	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-21747	N	5,000.00	1,500.00	3,500.00	30.0000%	21.3970%	0.0000%	-	-
MJC-24075	N	4,000.00	1,200.00	2,800.00	30.0000%	21.3970%	0.0000%	-	-
MJC-14408	N	40,000.00	12,050.00	27,950.00	30.1300%	21.3970%	0.0000%	-	-
MJC-16694	N	50,000.00	15,200.00	34,800.00	30.4000%	21.3970%	0.0000%	-	-
MJC-14008	N	22,000.00	6,700.00	15,300.00	30.4500%	21.3970%	0.0000%	-	-
MJC-17662	N	150,000.00	45,700.00	104,300.00	30.4700%	21.3970%	0.0000%	-	-
MJC-18596	N	10,000.00	3,050.00	6,950.00	30.5000%	21.3970%	0.0000%	-	-
MJC-11071	N	88,500.00	27,050.00	61,450.00	30.5600%	21.3970%	0.0000%	-	-
MJC-18258	N	15,100.00	4,640.00	10,460.00	30.7300%	21.3970%	0.0000%	-	-
MJC-16030	N	13,000.00	4,000.00	9,000.00	30.7700%	21.3970%	0.0000%	-	-
MJC-13886	N	6,400.00	1,970.00	4,430.00	30.7800%	21.3970%	0.0000%	-	-
MJC-16112	N	12,000.00	3,700.00	8,300.00	30.8300%	21.3970%	0.0000%	-	-
MJC-15061	N	3,600.00	1,110.00	2,490.00	30.8300%	21.3970%	0.0000%	-	-
MJC-16372	N	23,000.00	7,100.00	15,900.00	30.8700%	21.3970%	0.0000%	-	-
MJC-16874	N	55,000.00	17,000.00	38,000.00	30.9100%	21.3970%	0.0000%	-	-
MJC-13426	N	5,500.00	1,700.00	3,800.00	30.9100%	21.3970%	0.0000%	-	-
MJC-19335	N	214,000.00	66,303.00	147,697.00	30.9800%	21.3970%	0.0000%	-	-
MJC-13027	N	50,000.00	15,495.00	34,505.00	30.9900%	21.3970%	0.0000%	-	-
MJC-23126	N	10,000.00	3,100.00	6,900.00	31.0000%	21.3970%	0.0000%	-	-
MJC-13291	N	10,000.00	3,100.00	6,900.00	31.0000%	21.3970%	0.0000%	-	-
MJC-16420	N	10,000.00	3,100.00	6,900.00	31.0000%	21.3970%	0.0000%	-	-
MJC-13501	N	10,000.00	3,100.00	6,900.00	31.0000%	21.3970%	0.0000%	-	-
MJC-14948	N	45,000.00	14,000.00	31,000.00	31.1100%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15504	N	18,000.00	5,600.00	12,400.00	31.1100%	21.3970%	0.0000%	-	-
MJC-13132	N	18,000.00	5,600.00	12,400.00	31.1100%	21.3970%	0.0000%	-	-
MJC-12497	N	17,000.00	5,300.00	11,700.00	31.1800%	21.3970%	0.0000%	-	-
MJC-19700	N	45,050.00	14,050.00	31,000.00	31.1900%	21.3970%	0.0000%	-	-
MJC-14914	N	25,000.00	7,800.00	17,200.00	31.2000%	21.3970%	0.0000%	-	-
MJC-23142	N	4,000.00	1,250.00	2,750.00	31.2500%	21.3970%	0.0000%	-	-
MJC-17938	N	15,000.00	4,700.00	10,300.00	31.3300%	21.3970%	0.0000%	-	-
MJC-21699	N	150,000.00	47,000.00	103,000.00	31.3300%	21.3970%	0.0000%	-	-
MJC-23105	N	60,000.00	18,800.00	41,200.00	31.3300%	21.3970%	0.0000%	-	-
MJC-22884	N	17,500.00	5,500.00	12,000.00	31.4300%	21.3970%	0.0000%	-	-
MJC-15585	N	70,000.00	22,000.00	48,000.00	31.4300%	21.3970%	0.0000%	-	-
MJC-13089	N	7,000.00	2,200.00	4,800.00	31.4300%	21.3970%	0.0000%	-	-
MJC-19310	N	70,000.00	22,000.00	48,000.00	31.4300%	21.3970%	0.0000%	-	-
MJC-15648	N	7,000.00	2,200.00	4,800.00	31.4300%	21.3970%	0.0000%	-	-
MJC-23511	N	70,000.00	22,000.00	48,000.00	31.4300%	21.3970%	0.0000%	-	-
MJC-11254	N	70,000.00	22,000.00	48,000.00	31.4300%	21.3970%	0.0000%	-	-
MJC-22602	N	50,000.00	15,750.00	34,250.00	31.5000%	21.3970%	0.0000%	-	-
MJC-11093	N	20,000.00	6,300.00	13,700.00	31.5000%	21.3970%	0.0000%	-	-
MJC-12376	N	5,000.00	1,575.00	3,425.00	31.5000%	21.3970%	0.0000%	-	-
MJC-15317	N	6,500.00	2,050.00	4,450.00	31.5400%	21.3970%	0.0000%	-	-
MJC-22685	N	13,000.00	4,100.00	8,900.00	31.5400%	21.3970%	0.0000%	-	-
MJC-23047	N	6,000.00	1,900.00	4,100.00	31.6700%	21.3970%	0.0000%	-	-
MJC-14211	N	30,000.00	9,500.00	20,500.00	31.6700%	21.3970%	0.0000%	-	-
MJC-24043	N	10,101.00	3,200.00	6,901.00	31.6800%	21.3970%	0.0000%	-	-
MJC-22580	N	100,000.00	31,750.00	68,250.00	31.7500%	21.3970%	0.0000%	-	-
MJC-21123	N	100,000.00	31,800.00	68,200.00	31.8000%	21.3970%	0.0000%	-	-
MJC-14050	N	5,000.00	1,590.00	3,410.00	31.8000%	21.3970%	0.0000%	-	-
MJC-14704	N	55,000.00	17,500.00	37,500.00	31.8200%	21.3970%	0.0000%	-	-
MJC-14458	N	55,000.00	17,500.00	37,500.00	31.8200%	21.3970%	0.0000%	-	-
MJC-23288	N	16,000.00	5,100.00	10,900.00	31.8800%	21.3970%	0.0000%	-	-
MJC-22975	N	42,250.00	13,500.00	28,750.00	31.9500%	21.3970%	0.0000%	-	-
MJC-23745	N	1,500.00	480.00	1,020.00	32.0000%	21.3970%	0.0000%	-	-
MJC-12905	N	15,000.00	4,800.00	10,200.00	32.0000%	21.3970%	0.0000%	-	-
MJC-11415	N	50,000.00	16,000.00	34,000.00	32.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-15050	N	5,000.00	1,600.00	3,400.00	32.0000%	21.3970%	0.0000%	-	-
MJC-19353	N	50,000.00	16,000.00	34,000.00	32.0000%	21.3970%	0.0000%	-	-
MJC-23829	N	5,000.00	1,600.00	3,400.00	32.0000%	21.3970%	0.0000%	-	-
MJC-19297	N	5,000.00	1,600.00	3,400.00	32.0000%	21.3970%	0.0000%	-	-
MJC-22936	N	5,000.00	1,600.00	3,400.00	32.0000%	21.3970%	0.0000%	-	-
MJC-21437	N	5,000.00	1,600.00	3,400.00	32.0000%	21.3970%	0.0000%	-	-
MJC-20210	N	5,000.00	1,600.00	3,400.00	32.0000%	21.3970%	0.0000%	-	-
MJC-19393	N	3,000.00	960.00	2,040.00	32.0000%	21.3970%	0.0000%	-	-
MJC-11550	N	10,000.00	3,200.00	6,800.00	32.0000%	21.3970%	0.0000%	-	-
MJC-22171	N	10,000.00	3,200.00	6,800.00	32.0000%	21.3970%	0.0000%	-	-
MJC-13273	N	10,000.00	3,200.00	6,800.00	32.0000%	21.3970%	0.0000%	-	-
MJC-20602	N	25,000.00	8,000.00	17,000.00	32.0000%	21.3970%	0.0000%	-	-
MJC-15260	N	10,000.00	3,200.00	6,800.00	32.0000%	21.3970%	0.0000%	-	-
MJC-19350	N	50,000.00	16,000.00	34,000.00	32.0000%	21.3970%	0.0000%	-	-
MJC-12020	N	25,000.00	8,000.00	17,000.00	32.0000%	21.3970%	0.0000%	-	-
MJC-12860	N	25,000.00	8,000.00	17,000.00	32.0000%	21.3970%	0.0000%	-	-
MJC-17024	N	50,000.00	16,000.00	34,000.00	32.0000%	21.3970%	0.0000%	-	-
MJC-18446	N	50,000.00	16,000.00	34,000.00	32.0000%	21.3970%	0.0000%	-	-
MJC-20965	N	10,000.00	3,200.00	6,800.00	32.0000%	21.3970%	0.0000%	-	-
MJC-23252	N	100,000.00	32,000.00	68,000.00	32.0000%	21.3970%	0.0000%	-	-
MJC-19635	N	200,000.00	64,500.00	135,500.00	32.2500%	21.3970%	0.0000%	-	-
MJC-18537	N	5,000.00	1,620.00	3,380.00	32.4000%	21.3970%	0.0000%	-	-
MJC-13924	N	137,000.00	44,400.00	92,600.00	32.4100%	21.3970%	0.0000%	-	-
MJC-15345	N	115,000.00	37,300.00	77,700.00	32.4300%	21.3970%	0.0000%	-	-
MJC-22187	N	20,000.00	6,500.00	13,500.00	32.5000%	21.3970%	0.0000%	-	-
MJC-17612	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-21122	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-11903	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-12102	N	20,000.00	6,500.00	13,500.00	32.5000%	21.3970%	0.0000%	-	-
MJC-15867	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-14975	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-12618	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-13370	N	5,000.00	1,625.00	3,375.00	32.5000%	21.3970%	0.0000%	-	-
MJC-15776	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18880	N	20,000.00	6,500.00	13,500.00	32.5000%	21.3970%	0.0000%	-	-
MJC-21558	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-16709	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-15277	N	2,000.00	650.00	1,350.00	32.5000%	21.3970%	0.0000%	-	-
MJC-20197	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-12412	N	20,000.00	6,500.00	13,500.00	32.5000%	21.3970%	0.0000%	-	-
MJC-21336	N	10,000.00	3,250.00	6,750.00	32.5000%	21.3970%	0.0000%	-	-
MJC-11025	N	20,000.00	6,500.00	13,500.00	32.5000%	21.3970%	0.0000%	-	-
MJC-13854	N	40,000.00	13,000.00	27,000.00	32.5000%	21.3970%	0.0000%	-	-
MJC-13295	N	20,000.00	6,500.00	13,500.00	32.5000%	21.3970%	0.0000%	-	-
MJC-12698	N	280,000.00	91,164.00	188,836.00	32.5600%	21.3970%	0.0000%	-	-
MJC-11985	N	18,000.00	5,900.00	12,100.00	32.7800%	21.3970%	0.0000%	-	-
MJC-23189	N	100,000.00	32,800.00	67,200.00	32.8000%	21.3970%	0.0000%	-	-
MJC-19619	N	50,000.00	16,400.00	33,600.00	32.8000%	21.3970%	0.0000%	-	-
MJC-12712	N	7,000.00	2,300.00	4,700.00	32.8600%	21.3970%	0.0000%	-	-
MJC-11863	N	35,000.00	11,500.00	23,500.00	32.8600%	21.3970%	0.0000%	-	-
MJC-14057	N	8,500.00	2,800.00	5,700.00	32.9400%	21.3970%	0.0000%	-	-
MJC-17007	N	50,000.00	16,500.00	33,500.00	33.0000%	21.3970%	0.0000%	-	-
MJC-16885	N	5,000.00	1,650.00	3,350.00	33.0000%	21.3970%	0.0000%	-	-
MJC-15237	N	100,000.00	33,000.00	67,000.00	33.0000%	21.3970%	0.0000%	-	-
MJC-22352	N	10,000.00	3,300.00	6,700.00	33.0000%	21.3970%	0.0000%	-	-
MJC-17327	N	10,000.00	3,300.00	6,700.00	33.0000%	21.3970%	0.0000%	-	-
MJC-18503	N	20,000.00	6,600.00	13,400.00	33.0000%	21.3970%	0.0000%	-	-
MJC-20251	N	33,000.00	10,900.00	22,100.00	33.0300%	21.3970%	0.0000%	-	-
MJC-23203	N	31,000.00	10,240.00	20,760.00	33.0300%	21.3970%	0.0000%	-	-
MJC-19810	N	65,000.00	21,500.00	43,500.00	33.0800%	21.3970%	0.0000%	-	-
MJC-16728	N	35,000.00	11,600.00	23,400.00	33.1400%	21.3970%	0.0000%	-	-
MJC-18368	N	20,000.00	6,650.00	13,350.00	33.2500%	21.3970%	0.0000%	-	-
MJC-15187	N	20,000.00	6,650.00	13,350.00	33.2500%	21.3970%	0.0000%	-	-
MJC-19345	N	3,000.00	1,000.00	2,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-18370	N	60,000.00	20,000.00	40,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-21723	N	30,000.00	10,000.00	20,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-17481	N	30,000.00	10,000.00	20,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-22040	N	3,000.00	1,000.00	2,000.00	33.3300%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14625	N	15,000.00	5,000.00	10,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-15318	N	7,500.00	2,500.00	5,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-22122	N	60,000.00	20,000.00	40,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-11622	N	30,000.00	10,000.00	20,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-22627	N	15,000.00	5,000.00	10,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-12996	N	6,000.00	2,000.00	4,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-11846	N	15,000.00	5,000.00	10,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-15886	N	15,000.00	5,000.00	10,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-14006	N	30,000.00	10,000.00	20,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-15488	N	9,000.00	3,000.00	6,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-13075	N	30,000.00	10,000.00	20,000.00	33.3300%	21.3970%	0.0000%	-	-
MJC-23264	N	35,500.00	11,850.00	23,650.00	33.3800%	21.3970%	0.0000%	-	-
MJC-15507	N	35,000.00	11,700.00	23,300.00	33.4300%	21.3970%	0.0000%	-	-
MJC-18355	N	20,000.00	6,700.00	13,300.00	33.5000%	21.3970%	0.0000%	-	-
MJC-16315	N	5,000.00	1,675.00	3,325.00	33.5000%	21.3970%	0.0000%	-	-
MJC-15157	N	10,000.00	3,350.00	6,650.00	33.5000%	21.3970%	0.0000%	-	-
MJC-18775	N	400,000.00	134,300.00	265,700.00	33.5800%	21.3970%	0.0000%	-	-
MJC-12235	N	50,000.00	16,800.00	33,200.00	33.6000%	21.3970%	0.0000%	-	-
MJC-13494	N	62,500.00	21,000.00	41,500.00	33.6000%	21.3970%	0.0000%	-	-
MJC-18025	N	5,500.00	1,850.00	3,650.00	33.6400%	21.3970%	0.0000%	-	-
MJC-16739	N	20,000.00	6,750.00	13,250.00	33.7500%	21.3970%	0.0000%	-	-
MJC-15161	N	80,000.00	27,000.00	53,000.00	33.7500%	21.3970%	0.0000%	-	-
MJC-16517	N	40,000.00	13,500.00	26,500.00	33.7500%	21.3970%	0.0000%	-	-
MJC-14672	N	30,000.00	10,150.00	19,850.00	33.8300%	21.3970%	0.0000%	-	-
MJC-16539	N	65,000.00	22,000.00	43,000.00	33.8500%	21.3970%	0.0000%	-	-
MJC-12721	N	13,000.00	4,400.00	8,600.00	33.8500%	21.3970%	0.0000%	-	-
MJC-11914	N	20,000.00	6,800.00	13,200.00	34.0000%	21.3970%	0.0000%	-	-
MJC-16079	N	5,000.00	1,700.00	3,300.00	34.0000%	21.3970%	0.0000%	-	-
MJC-18431	N	25,000.00	8,500.00	16,500.00	34.0000%	21.3970%	0.0000%	-	-
MJC-12178	N	5,000.00	1,700.00	3,300.00	34.0000%	21.3970%	0.0000%	-	-
MJC-20797	N	40,000.00	13,600.00	26,400.00	34.0000%	21.3970%	0.0000%	-	-
MJC-15959	N	5,000.00	1,700.00	3,300.00	34.0000%	21.3970%	0.0000%	-	-
MJC-16360	N	20,000.00	6,800.00	13,200.00	34.0000%	21.3970%	0.0000%	-	-
MJC-22402	N	3,000.00	1,020.00	1,980.00	34.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-23663	N	5,000.00	1,700.00	3,300.00	34.0000%	21.3970%	0.0000%	-	-
MJC-20348	N	50,000.00	17,000.00	33,000.00	34.0000%	21.3970%	0.0000%	-	-
MJC-23339	N	2,000.00	680.00	1,320.00	34.0000%	21.3970%	0.0000%	-	-
MJC-21433	N	23,500.00	8,000.00	15,500.00	34.0400%	21.3970%	0.0000%	-	-
MJC-22503	N	11,000.00	3,750.00	7,250.00	34.0900%	21.3970%	0.0000%	-	-
MJC-20915	N	17,000.00	5,800.00	11,200.00	34.1200%	21.3970%	0.0000%	-	-
MJC-17467	N	60,000.00	20,500.00	39,500.00	34.1700%	21.3970%	0.0000%	-	-
MJC-14547	N	35,000.00	12,000.00	23,000.00	34.2900%	21.3970%	0.0000%	-	-
MJC-20768	N	7,000.00	2,400.00	4,600.00	34.2900%	21.3970%	0.0000%	-	-
MJC-15529	N	10,000.00	3,430.00	6,570.00	34.3000%	21.3970%	0.0000%	-	-
MJC-11401	N	18,000.00	6,200.00	11,800.00	34.4400%	21.3970%	0.0000%	-	-
MJC-18627	N	45,000.00	15,500.00	29,500.00	34.4400%	21.3970%	0.0000%	-	-
MJC-18743	N	11,000.00	3,800.00	7,200.00	34.5500%	21.3970%	0.0000%	-	-
MJC-12225	N	35,000.00	12,100.00	22,900.00	34.5700%	21.3970%	0.0000%	-	-
MJC-11625	N	127,000.00	43,900.00	83,100.00	34.5700%	21.3970%	0.0000%	-	-
MJC-16886	N	16,000.00	5,550.00	10,450.00	34.6900%	21.3970%	0.0000%	-	-
MJC-13884	N	25,000.00	8,700.00	16,300.00	34.8000%	21.3970%	0.0000%	-	-
MJC-16559	N	180,000.00	62,850.00	117,150.00	34.9200%	21.3970%	0.0000%	-	-
MJC-20837	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-
MJC-16205	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-18323	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-22592	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-16400	N	40,000.00	14,000.00	26,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-11289	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-19365	N	20,000.00	7,000.00	13,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-19608	N	6,000.00	2,100.00	3,900.00	35.0000%	21.3970%	0.0000%	-	-
MJC-17320	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-20910	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-20706	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-18837	N	30,000.00	10,500.00	19,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-17356	N	40,000.00	14,000.00	26,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-14743	N	20,000.00	7,000.00	13,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-12544	N	7,000.00	2,450.00	4,550.00	35.0000%	21.3970%	0.0000%	-	-
MJC-19672	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17900	N	26,000.00	9,100.00	16,900.00	35.0000%	21.3970%	0.0000%	-	-
MJC-19776	N	20,000.00	7,000.00	13,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-12703	N	100,000.00	35,000.00	65,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-22150	N	3,000.00	1,050.00	1,950.00	35.0000%	21.3970%	0.0000%	-	-
MJC-11381	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-18346	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-15102	N	30,000.00	10,500.00	19,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-12743	N	15,000.00	5,250.00	9,750.00	35.0000%	21.3970%	0.0000%	-	-
MJC-20593	N	20,000.00	7,000.00	13,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-22442	N	2,000.00	700.00	1,300.00	35.0000%	21.3970%	0.0000%	-	-
MJC-16457	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-17352	N	20,000.00	7,000.00	13,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-13822	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-14388	N	20,000.00	7,000.00	13,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-20940	N	6,000.00	2,100.00	3,900.00	35.0000%	21.3970%	0.0000%	-	-
MJC-13198	N	4,000.00	1,400.00	2,600.00	35.0000%	21.3970%	0.0000%	-	-
MJC-17886	N	2,000.00	700.00	1,300.00	35.0000%	21.3970%	0.0000%	-	-
MJC-23152	N	3,000.00	1,050.00	1,950.00	35.0000%	21.3970%	0.0000%	-	-
MJC-21389	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-
MJC-11341	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-16625	N	70,000.00	24,500.00	45,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-13250	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-19994	N	18,000.00	6,300.00	11,700.00	35.0000%	21.3970%	0.0000%	-	-
MJC-12297	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-
MJC-16548	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-
MJC-17180	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-17792	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-
MJC-22873	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-
MJC-16316	N	30,000.00	10,500.00	19,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-11091	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-11831	N	190,000.00	66,500.00	123,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-18260	N	20,000.00	7,000.00	13,000.00	35.0000%	21.3970%	0.0000%	-	-
MJC-13769	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-
MJC-16652	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11033	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-11329	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-19945	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-12943	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-11972	N	5,000.00	1,750.00	3,250.00	35.0000%	21.3970%	0.0000%	-	-
MJC-12506	N	10,000.00	3,500.00	6,500.00	35.0000%	21.3970%	0.0000%	-	-
MJC-17264	N	4,000.00	1,400.00	2,600.00	35.0000%	21.3970%	0.0000%	-	-
MJC-22420	N	19,000.00	6,700.00	12,300.00	35.2600%	21.3970%	0.0000%	-	-
MJC-13603	N	15,000.00	5,300.00	9,700.00	35.3300%	21.3970%	0.0000%	-	-
MJC-14161	N	26,000.00	9,200.00	16,800.00	35.3800%	21.3970%	0.0000%	-	-
MJC-21665	N	65,000.00	23,000.00	42,000.00	35.3800%	21.3970%	0.0000%	-	-
MJC-14283	N	65,000.00	23,000.00	42,000.00	35.3800%	21.3970%	0.0000%	-	-
MJC-12354	N	65,000.00	23,000.00	42,000.00	35.3800%	21.3970%	0.0000%	-	-
MJC-11068	N	73,200.00	25,940.00	47,260.00	35.4400%	21.3970%	0.0000%	-	-
MJC-14284	N	9,000.00	3,200.00	5,800.00	35.5600%	21.3970%	0.0000%	-	-
MJC-14472	N	25,000.00	8,920.00	16,080.00	35.6800%	21.3970%	0.0000%	-	-
MJC-22529	N	51,000.00	18,200.00	32,800.00	35.6900%	21.3970%	0.0000%	-	-
MJC-20313	N	16,000.00	5,720.00	10,280.00	35.7500%	21.3970%	0.0000%	-	-
MJC-14143	N	26,000.00	9,300.00	16,700.00	35.7700%	21.3970%	0.0000%	-	-
MJC-12569	N	13,000.00	4,650.00	8,350.00	35.7700%	21.3970%	0.0000%	-	-
MJC-14332	N	9,500.00	3,400.00	6,100.00	35.7900%	21.3970%	0.0000%	-	-
MJC-23037	N	17,000.00	6,100.00	10,900.00	35.8800%	21.3970%	0.0000%	-	-
MJC-13721	N	57,000.00	20,500.00	36,500.00	35.9600%	21.3970%	0.0000%	-	-
MJC-19609	N	10,000.00	3,600.00	6,400.00	36.0000%	21.3970%	0.0000%	-	-
MJC-14515	N	2,500.00	900.00	1,600.00	36.0000%	21.3970%	0.0000%	-	-
MJC-16636	N	25,000.00	9,000.00	16,000.00	36.0000%	21.3970%	0.0000%	-	-
MJC-17374	N	2,500.00	900.00	1,600.00	36.0000%	21.3970%	0.0000%	-	-
MJC-14074	N	100,000.00	36,000.00	64,000.00	36.0000%	21.3970%	0.0000%	-	-
MJC-23573	N	25,000.00	9,000.00	16,000.00	36.0000%	21.3970%	0.0000%	-	-
MJC-21400	N	5,000.00	1,800.00	3,200.00	36.0000%	21.3970%	0.0000%	-	-
MJC-21335	N	100,000.00	36,000.00	64,000.00	36.0000%	21.3970%	0.0000%	-	-
MJC-19919	N	5,000.00	1,800.00	3,200.00	36.0000%	21.3970%	0.0000%	-	-
MJC-18619	N	20,000.00	7,200.00	12,800.00	36.0000%	21.3970%	0.0000%	-	-
MJC-17783	N	2,500.00	900.00	1,600.00	36.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18678	N	25,000.00	9,000.00	16,000.00	36.0000%	21.3970%	0.0000%	-	-
MJC-18154	N	25,000.00	9,000.00	16,000.00	36.0000%	21.3970%	0.0000%	-	-
MJC-21078	N	80,000.00	28,800.00	51,200.00	36.0000%	21.3970%	0.0000%	-	-
MJC-22698	N	25,000.00	9,000.00	16,000.00	36.0000%	21.3970%	0.0000%	-	-
MJC-11176	N	5,000.00	1,800.00	3,200.00	36.0000%	21.3970%	0.0000%	-	-
MJC-17515	N	20,000.00	7,200.00	12,800.00	36.0000%	21.3970%	0.0000%	-	-
MJC-20537	N	10,000.00	3,600.00	6,400.00	36.0000%	21.3970%	0.0000%	-	-
MJC-17417	N	25,000.00	9,000.00	16,000.00	36.0000%	21.3970%	0.0000%	-	-
MJC-21459	N	10,000.00	3,600.00	6,400.00	36.0000%	21.3970%	0.0000%	-	-
MJC-18145	N	13,000.00	4,700.00	8,300.00	36.1500%	21.3970%	0.0000%	-	-
MJC-22206	N	50,000.00	18,100.00	31,900.00	36.2000%	21.3970%	0.0000%	-	-
MJC-18479	N	50,000.00	18,100.00	31,900.00	36.2000%	21.3970%	0.0000%	-	-
MJC-14539	N	8,000.00	2,900.00	5,100.00	36.2500%	21.3970%	0.0000%	-	-
MJC-22164	N	8,000.00	2,900.00	5,100.00	36.2500%	21.3970%	0.0000%	-	-
MJC-22896	N	8,000.00	2,900.00	5,100.00	36.2500%	21.3970%	0.0000%	-	-
MJC-11056	N	8,000.00	2,900.00	5,100.00	36.2500%	21.3970%	0.0000%	-	-
MJC-11876	N	2,000.00	725.00	1,275.00	36.2500%	21.3970%	0.0000%	-	-
MJC-12989	N	8,000.00	2,900.00	5,100.00	36.2500%	21.3970%	0.0000%	-	-
MJC-18615	N	27,500.00	10,000.00	17,500.00	36.3600%	21.3970%	0.0000%	-	-
MJC-14361	N	11,000.00	4,000.00	7,000.00	36.3600%	21.3970%	0.0000%	-	-
MJC-12702	N	50,000.00	18,200.00	31,800.00	36.4000%	21.3970%	0.0000%	-	-
MJC-14892	N	78,000.00	28,400.00	49,600.00	36.4100%	21.3970%	0.0000%	-	-
MJC-19195	N	20,000.00	7,300.00	12,700.00	36.5000%	21.3970%	0.0000%	-	-
MJC-16541	N	50,000.00	18,250.00	31,750.00	36.5000%	21.3970%	0.0000%	-	-
MJC-20959	N	20,000.00	7,300.00	12,700.00	36.5000%	21.3970%	0.0000%	-	-
MJC-15691	N	24,060.00	8,800.00	15,260.00	36.5800%	21.3970%	0.0000%	-	-
MJC-23241	N	6,000.00	2,200.00	3,800.00	36.6700%	21.3970%	0.0000%	-	-
MJC-22132	N	15,000.00	5,500.00	9,500.00	36.6700%	21.3970%	0.0000%	-	-
MJC-21375	N	15,000.00	5,500.00	9,500.00	36.6700%	21.3970%	0.0000%	-	-
MJC-18996	N	30,000.00	11,000.00	19,000.00	36.6700%	21.3970%	0.0000%	-	-
MJC-12328	N	15,000.00	5,500.00	9,500.00	36.6700%	21.3970%	0.0000%	-	-
MJC-16008	N	30,000.00	11,000.00	19,000.00	36.6700%	21.3970%	0.0000%	-	-
MJC-20441	N	3,000.00	1,100.00	1,900.00	36.6700%	21.3970%	0.0000%	-	-
MJC-19910	N	15,000.00	5,500.00	9,500.00	36.6700%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-22125	N	30,000.00	11,000.00	19,000.00	36.6700%	21.3970%	0.0000%	-	-
MJC-11038	N	6,000.00	2,200.00	3,800.00	36.6700%	21.3970%	0.0000%	-	-
MJC-20215	N	15,000.00	5,500.00	9,500.00	36.6700%	21.3970%	0.0000%	-	-
MJC-15051	N	60,000.00	22,000.00	38,000.00	36.6700%	21.3970%	0.0000%	-	-
MJC-16287	N	15,000.00	5,500.00	9,500.00	36.6700%	21.3970%	0.0000%	-	-
MJC-11809	N	30,000.00	11,000.00	19,000.00	36.6700%	21.3970%	0.0000%	-	-
MJC-20193	N	9,000.00	3,300.00	5,700.00	36.6700%	21.3970%	0.0000%	-	-
MJC-21550	N	8,000.00	2,950.00	5,050.00	36.8800%	21.3970%	0.0000%	-	-
MJC-13106	N	60,000.00	22,150.00	37,850.00	36.9200%	21.3970%	0.0000%	-	-
MJC-23608	N	18,000.00	6,650.00	11,350.00	36.9400%	21.3970%	0.0000%	-	-
MJC-19484	N	25,000.00	9,250.00	15,750.00	37.0000%	21.3970%	0.0000%	-	-
MJC-14653	N	15,000.00	5,550.00	9,450.00	37.0000%	21.3970%	0.0000%	-	-
MJC-23978	N	7,000.00	2,600.00	4,400.00	37.1400%	21.3970%	0.0000%	-	-
MJC-15676	N	25,000.00	9,300.00	15,700.00	37.2000%	21.3970%	0.0000%	-	-
MJC-11360	N	20,000.00	7,450.00	12,550.00	37.2500%	21.3970%	0.0000%	-	-
MJC-22465	N	35,000.00	13,050.00	21,950.00	37.2900%	21.3970%	0.0000%	-	-
MJC-19117	N	10,000.00	3,750.00	6,250.00	37.5000%	21.3970%	0.0000%	-	-
MJC-23797	N	20,000.00	7,500.00	12,500.00	37.5000%	21.3970%	0.0000%	-	-
MJC-16958	N	12,000.00	4,500.00	7,500.00	37.5000%	21.3970%	0.0000%	-	-
MJC-15748	N	10,000.00	3,750.00	6,250.00	37.5000%	21.3970%	0.0000%	-	-
MJC-12830	N	20,000.00	7,500.00	12,500.00	37.5000%	21.3970%	0.0000%	-	-
MJC-11463	N	20,000.00	7,500.00	12,500.00	37.5000%	21.3970%	0.0000%	-	-
MJC-19674	N	10,000.00	3,750.00	6,250.00	37.5000%	21.3970%	0.0000%	-	-
MJC-17488	N	20,000.00	7,500.00	12,500.00	37.5000%	21.3970%	0.0000%	-	-
MJC-18778	N	40,000.00	15,000.00	25,000.00	37.5000%	21.3970%	0.0000%	-	-
MJC-19190	N	10,000.00	3,750.00	6,250.00	37.5000%	21.3970%	0.0000%	-	-
MJC-18137	N	30,000.00	11,250.00	18,750.00	37.5000%	21.3970%	0.0000%	-	-
MJC-14930	N	6,000.00	2,250.00	3,750.00	37.5000%	21.3970%	0.0000%	-	-
MJC-11090	N	14,000.00	5,250.00	8,750.00	37.5000%	21.3970%	0.0000%	-	-
MJC-22203	N	20,000.00	7,500.00	12,500.00	37.5000%	21.3970%	0.0000%	-	-
MJC-22712	N	10,000.00	3,750.00	6,250.00	37.5000%	21.3970%	0.0000%	-	-
MJC-14305	N	50,000.00	18,800.00	31,200.00	37.6000%	21.3970%	0.0000%	-	-
MJC-12505	N	13,000.00	4,900.00	8,100.00	37.6900%	21.3970%	0.0000%	-	-
MJC-11621	N	26,000.00	9,800.00	16,200.00	37.6900%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17394	N	13,000.00	4,900.00	8,100.00	37.6900%	21.3970%	0.0000%	-	-
MJC-11252	N	13,500.00	5,100.00	8,400.00	37.7800%	21.3970%	0.0000%	-	-
MJC-12397	N	5,000.00	1,900.00	3,100.00	38.0000%	21.3970%	0.0000%	-	-
MJC-15986	N	13,000.00	4,940.00	8,060.00	38.0000%	21.3970%	0.0000%	-	-
MJC-23014	N	5,000.00	1,900.00	3,100.00	38.0000%	21.3970%	0.0000%	-	-
MJC-14769	N	10,000.00	3,800.00	6,200.00	38.0000%	21.3970%	0.0000%	-	-
MJC-20254	N	20,000.00	7,600.00	12,400.00	38.0000%	21.3970%	0.0000%	-	-
MJC-22765	N	15,000.00	5,750.00	9,250.00	38.3300%	21.3970%	0.0000%	-	-
MJC-12442	N	30,000.00	11,500.00	18,500.00	38.3300%	21.3970%	0.0000%	-	-
MJC-18793	N	5,000.00	1,920.00	3,080.00	38.4000%	21.3970%	0.0000%	-	-
MJC-18552	N	31,000.00	11,910.00	19,090.00	38.4200%	21.3970%	0.0000%	-	-
MJC-12404	N	7,000.00	2,690.00	4,310.00	38.4300%	21.3970%	0.0000%	-	-
MJC-14154	N	10,500.00	4,050.00	6,450.00	38.5700%	21.3970%	0.0000%	-	-
MJC-16214	N	9,200.00	3,560.00	5,640.00	38.7000%	21.3970%	0.0000%	-	-
MJC-17885	N	80,000.00	31,000.00	49,000.00	38.7500%	21.3970%	0.0000%	-	-
MJC-19504	N	8,000.00	3,100.00	4,900.00	38.7500%	21.3970%	0.0000%	-	-
MJC-17648	N	80,000.00	31,000.00	49,000.00	38.7500%	21.3970%	0.0000%	-	-
MJC-15018	N	15,000.00	5,820.00	9,180.00	38.8000%	21.3970%	0.0000%	-	-
MJC-19014	N	25,000.00	9,700.00	15,300.00	38.8000%	21.3970%	0.0000%	-	-
MJC-15592	N	45,000.00	17,500.00	27,500.00	38.8900%	21.3970%	0.0000%	-	-
MJC-13555	N	5,000.00	1,950.00	3,050.00	39.0000%	21.3970%	0.0000%	-	-
MJC-22061	N	4,000.00	1,560.00	2,440.00	39.0000%	21.3970%	0.0000%	-	-
MJC-21468	N	20,000.00	7,800.00	12,200.00	39.0000%	21.3970%	0.0000%	-	-
MJC-23025	N	10,000.00	3,900.00	6,100.00	39.0000%	21.3970%	0.0000%	-	-
MJC-13502	N	23,000.00	9,000.00	14,000.00	39.1300%	21.3970%	0.0000%	-	-
MJC-13687	N	7,200.00	2,820.00	4,380.00	39.1700%	21.3970%	0.0000%	-	-
MJC-13493	N	37,800.00	14,820.00	22,980.00	39.2100%	21.3970%	0.0000%	-	-
MJC-21113	N	78,000.00	30,600.00	47,400.00	39.2300%	21.3970%	0.0000%	-	-
MJC-23153	N	47,000.00	18,440.00	28,560.00	39.2300%	21.3970%	0.0000%	-	-
MJC-12151	N	8,000.00	3,150.00	4,850.00	39.3800%	21.3970%	0.0000%	-	-
MJC-21372	N	37,000.00	14,700.00	22,300.00	39.7300%	21.3970%	0.0000%	-	-
MJC-11315	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15323	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12485	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-20171	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12309	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13053	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20986	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18005	N	40,000.00	16,000.00	24,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15598	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14648	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20618	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13394	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22556	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17870	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12272	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13632	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21554	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11006	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12486	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11779	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15174	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23768	N	25,000.00	10,000.00	15,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11032	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14857	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11749	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23721	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14061	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20494	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17168	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19016	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23226	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14276	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20410	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13928	N	25,000.00	10,000.00	15,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15114	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16240	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12119	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-11046	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13859	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11910	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11455	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14840	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20232	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11419	N	25,000.00	10,000.00	15,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21057	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21824	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13418	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15568	N	8,000.00	3,200.00	4,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12057	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17179	N	80,000.00	32,000.00	48,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11902	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19698	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19699	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22525	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13562	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17709	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21428	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13564	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15354	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19570	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15347	N	1,500.00	600.00	900.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12821	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21595	N	25,000.00	10,000.00	15,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20456	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20878	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19727	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14133	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23660	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20219	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23334	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21109	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-18533	N	8,000.00	3,200.00	4,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15597	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21320	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23182	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13631	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21788	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18264	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22395	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23677	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15574	N	100,000.00	40,000.00	60,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11435	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19472	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17793	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17400	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21835	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11990	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11418	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22450	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11999	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18228	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19093	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11061	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12650	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19307	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11320	N	34,000.00	13,600.00	20,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22728	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23748	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16059	N	80,000.00	32,000.00	48,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23697	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17473	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23391	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17707	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15710	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16645	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17763	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21184	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20338	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22811	N	60,000.00	24,000.00	36,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11527	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22945	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14847	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15335	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15336	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22872	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18166	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18223	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23407	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13202	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11529	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18234	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15303	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11131	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20498	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11161	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15833	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15671	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13526	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14500	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13167	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20637	N	17,000.00	6,800.00	10,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21058	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21397	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16448	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12589	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21163	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17842	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17289	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17318	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19736	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16438	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14837	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23751	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14690	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22072	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12901	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11769	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19607	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18564	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22300	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13024	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12620	N	8,000.00	3,200.00	4,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20157	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23990	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11317	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16182	N	14,000.00	5,600.00	8,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19463	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22653	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15439	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22107	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17563	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15350	N	100,000.00	40,000.00	60,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21523	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18917	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13659	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23095	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23200	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12948	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11364	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21064	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23065	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20713	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21514	N	100,000.00	40,000.00	60,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11521	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12144	N	25,000.00	10,000.00	15,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21253	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15268	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22035	N	14,000.00	5,600.00	8,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22705	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17091	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12281	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20991	N	150,000.00	60,000.00	90,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14220	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11407	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18366	N	47,000.00	18,800.00	28,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16145	N	8,000.00	3,200.00	4,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17261	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23246	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11302	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12523	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21639	N	1,400.00	560.00	840.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11295	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20327	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20064	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14275	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19663	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21926	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11471	N	2,500.00	1,000.00	1,500.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14891	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22950	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20469	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23204	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21005	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23954	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15406	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18057	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18915	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12759	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16450	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18524	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11925	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16063	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17406	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15072	N	24,000.00	9,600.00	14,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20810	N	25,000.00	10,000.00	15,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22887	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23986	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15103	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15106	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11279	N	8,000.00	3,200.00	4,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14159	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12572	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17881	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12285	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21439	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17105	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23750	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20844	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19604	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12560	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18024	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23107	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16692	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19811	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19044	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11222	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15133	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15595	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12566	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12827	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22462	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11584	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11266	N	45,000.00	18,000.00	27,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18267	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17917	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15447	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22284	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19836	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22474	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21567	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12066	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21017	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21677	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20624	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11714	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17297	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20323	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18753	N	45,000.00	18,000.00	27,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20533	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18839	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17767	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23487	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11206	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11443	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12513	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20816	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21638	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15871	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15872	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17432	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18641	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14365	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20528	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20784	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13036	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20668	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13430	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22417	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16604	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22812	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15636	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11667	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15899	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13666	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15201	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13481	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22883	N	6,500.00	2,600.00	3,900.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22654	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19470	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13368	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16884	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22907	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19450	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22677	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16187	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15492	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15373	N	12,000.00	4,800.00	7,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19711	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22899	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23864	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15167	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23710	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12314	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22495	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22927	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11841	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23399	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11915	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21826	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-14570	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15379	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19019	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13488	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14668	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18797	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12684	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16644	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19469	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13301	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16558	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22630	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12611	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13667	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11890	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21387	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12843	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11420	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11684	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21610	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11869	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15952	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21504	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21634	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21641	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15765	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15565	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15612	N	2,500.00	1,000.00	1,500.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20672	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22177	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22050	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21412	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12007	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16002	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16769	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22905	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22288	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11278	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21450	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17940	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12739	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23298	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21006	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14395	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14532	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15449	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11742	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11453	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18485	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22572	N	40,000.00	16,000.00	24,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22430	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17175	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22615	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21353	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20190	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12283	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23747	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19567	N	70,000.00	28,000.00	42,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14327	N	100,000.00	40,000.00	60,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17387	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13377	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17909	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14828	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22568	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19875	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22192	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16689	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15567	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15349	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21952	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15704	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13491	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11372	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15948	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21416	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21934	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23840	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11857	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15647	N	2,500.00	1,000.00	1,500.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20575	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-18620	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15831	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11786	N	9,000.00	3,600.00	5,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15607	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13755	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15355	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14966	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12278	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23689	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21670	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11698	N	7,000.00	2,800.00	4,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13818	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19057	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20823	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20825	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11581	N	13,000.00	5,200.00	7,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22167	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11128	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14303	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14273	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13535	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22752	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-20763	N	1,500.00	600.00	900.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12451	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16185	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23383	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14325	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20023	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20185	N	75,000.00	30,000.00	45,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14221	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15713	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14095	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17556	N	70,000.00	28,000.00	42,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23417	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11130	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19309	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20962	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19978	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12347	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15935	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11083	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14428	N	40,000.00	16,000.00	24,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17930	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15656	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22829	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21029	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15773	N	40,000.00	16,000.00	24,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12403	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22406	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17504	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11166	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12396	N	50,000.00	20,000.00	30,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22668	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21563	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13525	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11586	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22859	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21279	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20663	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20068	N	25,000.00	10,000.00	15,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21312	N	12,000.00	4,800.00	7,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15499	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15825	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16875	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19975	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12637	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11185	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14580	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19094	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20642	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14339	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14677	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21020	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17837	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21718	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15807	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11291	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15494	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11480	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13860	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12810	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15737	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19218	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23315	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23432	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19287	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21673	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19296	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22305	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13007	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13013	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15584	N	30,000.00	12,000.00	18,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16824	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22486	N	6,500.00	2,600.00	3,900.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19981	N	3,500.00	1,400.00	2,100.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12776	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20732	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15442	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20758	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22683	N	6,000.00	2,400.00	3,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12322	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15196	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22914	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21209	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22655	N	25,000.00	10,000.00	15,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15171	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17480	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11807	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13330	N	60,000.00	24,000.00	36,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19162	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-24003	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22550	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22516	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15767	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17774	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22854	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17733	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21953	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13873	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16601	N	36,000.00	14,400.00	21,600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23247	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22645	N	3,500.00	1,400.00	2,100.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11346	N	2,000.00	800.00	1,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22964	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14030	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13778	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12383	N	20,000.00	8,000.00	12,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12084	N	3,000.00	1,200.00	1,800.00	40.0000%	21.3970%	0.0000%	-	-
MJC-17029	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15239	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20931	N	12,000.00	4,800.00	7,200.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20933	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20945	N	1,500.00	600.00	900.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20951	N	3,500.00	1,400.00	2,100.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16425	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-13836	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-15226	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-16022	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-11308	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-22101	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14764	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-12189	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14765	N	15,000.00	6,000.00	9,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23977	N	4,000.00	1,600.00	2,400.00	40.0000%	21.3970%	0.0000%	-	-
MJC-20943	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-14116	N	10,000.00	4,000.00	6,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-23791	N	5,000.00	2,000.00	3,000.00	40.0000%	21.3970%	0.0000%	-	-
MJC-21675	N	1,000.00	400.00	600.00	40.0000%	21.3970%	0.0000%	-	-
MJC-19507	N	362,000.00	145,200.00	216,800.00	40.1100%	21.3970%	0.0000%	-	-
MJC-21927	N	30,000.00	12,100.00	17,900.00	40.3300%	21.3970%	0.0000%	-	-
MJC-11499	N	75,000.00	30,250.00	44,750.00	40.3300%	21.3970%	0.0000%	-	-
MJC-11570	N	200,000.00	81,000.00	119,000.00	40.5000%	21.3970%	0.0000%	-	-
MJC-21922	N	160,000.00	65,000.00	95,000.00	40.6300%	21.3970%	0.0000%	-	-
MJC-12405	N	40,000.00	16,250.00	23,750.00	40.6300%	21.3970%	0.0000%	-	-
MJC-14763	N	23,000.00	9,350.00	13,650.00	40.6500%	21.3970%	0.0000%	-	-
MJC-15828	N	15,000.00	6,100.00	8,900.00	40.6700%	21.3970%	0.0000%	-	-
MJC-20443	N	14,400.00	5,860.00	8,540.00	40.6900%	21.3970%	0.0000%	-	-
MJC-12807	N	50,000.00	20,350.00	29,650.00	40.7000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12811	N	50,000.00	20,350.00	29,650.00	40.7000%	21.3970%	0.0000%	-	-
MJC-21148	N	3,500.00	1,425.00	2,075.00	40.7100%	21.3970%	0.0000%	-	-
MJC-21313	N	18,000.00	7,340.00	10,660.00	40.7800%	21.3970%	0.0000%	-	-
MJC-12087	N	60,000.00	24,500.00	35,500.00	40.8300%	21.3970%	0.0000%	-	-
MJC-18523	N	55,000.00	22,500.00	32,500.00	40.9100%	21.3970%	0.0000%	-	-
MJC-13690	N	16,000.00	6,546.00	9,454.00	40.9100%	21.3970%	0.0000%	-	-
MJC-20337	N	50,000.00	20,475.00	29,525.00	40.9500%	21.3970%	0.0000%	-	-
MJC-22262	N	196,000.00	80,280.00	115,720.00	40.9600%	21.3970%	0.0000%	-	-
MJC-19460	N	10,000.00	4,100.00	5,900.00	41.0000%	21.3970%	0.0000%	-	-
MJC-17989	N	10,000.00	4,100.00	5,900.00	41.0000%	21.3970%	0.0000%	-	-
MJC-16732	N	18,000.00	7,400.00	10,600.00	41.1100%	21.3970%	0.0000%	-	-
MJC-22018	N	20,000.00	8,240.00	11,760.00	41.2000%	21.3970%	0.0000%	-	-
MJC-23225	N	13,000.00	5,360.00	7,640.00	41.2300%	21.3970%	0.0000%	-	-
MJC-22993	N	80,000.00	33,000.00	47,000.00	41.2500%	21.3970%	0.0000%	-	-
MJC-11318	N	20,000.00	8,250.00	11,750.00	41.2500%	21.3970%	0.0000%	-	-
MJC-23808	N	20,000.00	8,250.00	11,750.00	41.2500%	21.3970%	0.0000%	-	-
MJC-21382	N	8,000.00	3,300.00	4,700.00	41.2500%	21.3970%	0.0000%	-	-
MJC-18087	N	70,000.00	29,000.00	41,000.00	41.4300%	21.3970%	0.0000%	-	-
MJC-23367	N	7,000.00	2,900.00	4,100.00	41.4300%	21.3970%	0.0000%	-	-
MJC-14031	N	7,000.00	2,900.00	4,100.00	41.4300%	21.3970%	0.0000%	-	-
MJC-15124	N	12,500.00	5,200.00	7,300.00	41.6000%	21.3970%	0.0000%	-	-
MJC-23549	N	30,000.00	12,500.00	17,500.00	41.6700%	21.3970%	0.0000%	-	-
MJC-17442	N	15,000.00	6,250.00	8,750.00	41.6700%	21.3970%	0.0000%	-	-
MJC-19762	N	107,000.00	44,600.00	62,400.00	41.6800%	21.3970%	0.0000%	-	-
MJC-20315	N	20,000.00	8,350.00	11,650.00	41.7500%	21.3970%	0.0000%	-	-
MJC-22445	N	7,600.00	3,180.00	4,420.00	41.8400%	21.3970%	0.0000%	-	-
MJC-19001	N	122,250.00	51,300.00	70,950.00	41.9600%	21.3970%	0.0000%	-	-
MJC-21426	N	30,000.00	12,600.00	17,400.00	42.0000%	21.3970%	0.0000%	-	-
MJC-22385	N	10,000.00	4,200.00	5,800.00	42.0000%	21.3970%	0.0000%	-	-
MJC-22100	N	25,000.00	10,500.00	14,500.00	42.0000%	21.3970%	0.0000%	-	-
MJC-12746	N	20,000.00	8,400.00	11,600.00	42.0000%	21.3970%	0.0000%	-	-
MJC-12690	N	50,000.00	21,000.00	29,000.00	42.0000%	21.3970%	0.0000%	-	-
MJC-12631	N	4,000.00	1,680.00	2,320.00	42.0000%	21.3970%	0.0000%	-	-
MJC-19610	N	25,000.00	10,500.00	14,500.00	42.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20038	N	5,000.00	2,100.00	2,900.00	42.0000%	21.3970%	0.0000%	-	-
MJC-13727	N	4,000.00	1,680.00	2,320.00	42.0000%	21.3970%	0.0000%	-	-
MJC-23210	N	10,000.00	4,200.00	5,800.00	42.0000%	21.3970%	0.0000%	-	-
MJC-22715	N	50,000.00	21,000.00	29,000.00	42.0000%	21.3970%	0.0000%	-	-
MJC-16556	N	12,000.00	5,050.00	6,950.00	42.0800%	21.3970%	0.0000%	-	-
MJC-19225	N	40,000.00	16,850.00	23,150.00	42.1300%	21.3970%	0.0000%	-	-
MJC-17340	N	170,000.00	71,666.00	98,334.00	42.1600%	21.3970%	0.0000%	-	-
MJC-11962	N	30,000.00	12,680.00	17,320.00	42.2700%	21.3970%	0.0000%	-	-
MJC-22524	N	15,000.00	6,350.00	8,650.00	42.3300%	21.3970%	0.0000%	-	-
MJC-17217	N	16,000.00	6,800.00	9,200.00	42.5000%	21.3970%	0.0000%	-	-
MJC-14036	N	2,000.00	850.00	1,150.00	42.5000%	21.3970%	0.0000%	-	-
MJC-23048	N	4,000.00	1,700.00	2,300.00	42.5000%	21.3970%	0.0000%	-	-
MJC-12502	N	40,000.00	17,000.00	23,000.00	42.5000%	21.3970%	0.0000%	-	-
MJC-11326	N	40,000.00	17,000.00	23,000.00	42.5000%	21.3970%	0.0000%	-	-
MJC-12261	N	10,000.00	4,250.00	5,750.00	42.5000%	21.3970%	0.0000%	-	-
MJC-14601	N	20,000.00	8,500.00	11,500.00	42.5000%	21.3970%	0.0000%	-	-
MJC-16759	N	30,000.00	12,750.00	17,250.00	42.5000%	21.3970%	0.0000%	-	-
MJC-12795	N	8,000.00	3,400.00	4,600.00	42.5000%	21.3970%	0.0000%	-	-
MJC-15004	N	6,000.00	2,550.00	3,450.00	42.5000%	21.3970%	0.0000%	-	-
MJC-21192	N	20,000.00	8,500.00	11,500.00	42.5000%	21.3970%	0.0000%	-	-
MJC-20113	N	10,000.00	4,250.00	5,750.00	42.5000%	21.3970%	0.0000%	-	-
MJC-13303	N	2,000.00	850.00	1,150.00	42.5000%	21.3970%	0.0000%	-	-
MJC-15232	N	8,000.00	3,400.00	4,600.00	42.5000%	21.3970%	0.0000%	-	-
MJC-21801	N	20,000.00	8,500.00	11,500.00	42.5000%	21.3970%	0.0000%	-	-
MJC-21368	N	10,000.00	4,250.00	5,750.00	42.5000%	21.3970%	0.0000%	-	-
MJC-20032	N	8,000.00	3,400.00	4,600.00	42.5000%	21.3970%	0.0000%	-	-
MJC-11469	N	2,000.00	850.00	1,150.00	42.5000%	21.3970%	0.0000%	-	-
MJC-19819	N	15,000.00	6,400.00	8,600.00	42.6700%	21.3970%	0.0000%	-	-
MJC-20662	N	130,000.00	55,500.00	74,500.00	42.6900%	21.3970%	0.0000%	-	-
MJC-13258	N	25,000.00	10,675.00	14,325.00	42.7000%	21.3970%	0.0000%	-	-
MJC-14994	N	9,000.00	3,850.00	5,150.00	42.7800%	21.3970%	0.0000%	-	-
MJC-20308	N	7,000.00	3,000.00	4,000.00	42.8600%	21.3970%	0.0000%	-	-
MJC-22140	N	7,000.00	3,000.00	4,000.00	42.8600%	21.3970%	0.0000%	-	-
MJC-21402	N	3,500.00	1,500.00	2,000.00	42.8600%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-12149	N	14,000.00	6,000.00	8,000.00	42.8600%	21.3970%	0.0000%	-	-
MJC-14693	N	20,000.00	8,600.00	11,400.00	43.0000%	21.3970%	0.0000%	-	-
MJC-12699	N	20,000.00	8,600.00	11,400.00	43.0000%	21.3970%	0.0000%	-	-
MJC-20280	N	42,000.00	18,100.00	23,900.00	43.1000%	21.3970%	0.0000%	-	-
MJC-20911	N	800,000.00	345,499.95	454,500.05	43.1900%	21.3970%	0.0000%	-	-
MJC-13837	N	25,000.00	10,800.00	14,200.00	43.2000%	21.3970%	0.0000%	-	-
MJC-17864	N	40,000.00	17,300.00	22,700.00	43.2500%	21.3970%	0.0000%	-	-
MJC-16089	N	9,000.00	3,900.00	5,100.00	43.3300%	21.3970%	0.0000%	-	-
MJC-17970	N	45,000.00	19,500.00	25,500.00	43.3300%	21.3970%	0.0000%	-	-
MJC-21012	N	15,000.00	6,500.00	8,500.00	43.3300%	21.3970%	0.0000%	-	-
MJC-17608	N	3,000.00	1,300.00	1,700.00	43.3300%	21.3970%	0.0000%	-	-
MJC-18699	N	195,000.00	84,500.00	110,500.00	43.3300%	21.3970%	0.0000%	-	-
MJC-19071	N	30,000.00	13,000.00	17,000.00	43.3300%	21.3970%	0.0000%	-	-
MJC-20636	N	11,000.00	4,775.00	6,225.00	43.4100%	21.3970%	0.0000%	-	-
MJC-11627	N	10,000.00	4,350.00	5,650.00	43.5000%	21.3970%	0.0000%	-	-
MJC-12514	N	20,000.00	8,700.00	11,300.00	43.5000%	21.3970%	0.0000%	-	-
MJC-11674	N	27,500.00	12,000.00	15,500.00	43.6400%	21.3970%	0.0000%	-	-
MJC-14238	N	20,000.00	8,750.00	11,250.00	43.7500%	21.3970%	0.0000%	-	-
MJC-18469	N	20,000.00	8,750.00	11,250.00	43.7500%	21.3970%	0.0000%	-	-
MJC-13648	N	13,000.00	5,700.00	7,300.00	43.8500%	21.3970%	0.0000%	-	-
MJC-12480	N	65,000.00	28,500.00	36,500.00	43.8500%	21.3970%	0.0000%	-	-
MJC-15834	N	36,000.00	15,800.00	20,200.00	43.8900%	21.3970%	0.0000%	-	-
MJC-17874	N	18,000.00	7,900.00	10,100.00	43.8900%	21.3970%	0.0000%	-	-
MJC-21618	N	33,000.00	14,500.00	18,500.00	43.9400%	21.3970%	0.0000%	-	-
MJC-18871	N	50,000.00	22,000.00	28,000.00	44.0000%	21.3970%	0.0000%	-	-
MJC-19575	N	20,000.00	8,800.00	11,200.00	44.0000%	21.3970%	0.0000%	-	-
MJC-19074	N	10,000.00	4,400.00	5,600.00	44.0000%	21.3970%	0.0000%	-	-
MJC-18165	N	10,000.00	4,400.00	5,600.00	44.0000%	21.3970%	0.0000%	-	-
MJC-19082	N	20,000.00	8,800.00	11,200.00	44.0000%	21.3970%	0.0000%	-	-
MJC-12460	N	5,000.00	2,200.00	2,800.00	44.0000%	21.3970%	0.0000%	-	-
MJC-18792	N	2,000.00	880.00	1,120.00	44.0000%	21.3970%	0.0000%	-	-
MJC-15983	N	10,000.00	4,400.00	5,600.00	44.0000%	21.3970%	0.0000%	-	-
MJC-11638	N	5,000.00	2,200.00	2,800.00	44.0000%	21.3970%	0.0000%	-	-
MJC-23115	N	15,000.00	6,600.00	8,400.00	44.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17308	N	25,000.00	11,000.00	14,000.00	44.0000%	21.3970%	0.0000%	-	-
MJC-14810	N	20,000.00	8,800.00	11,200.00	44.0000%	21.3970%	0.0000%	-	-
MJC-16435	N	5,000.00	2,200.00	2,800.00	44.0000%	21.3970%	0.0000%	-	-
MJC-12266	N	10,000.00	4,400.00	5,600.00	44.0000%	21.3970%	0.0000%	-	-
MJC-11053	N	15,000.00	6,600.00	8,400.00	44.0000%	21.3970%	0.0000%	-	-
MJC-21830	N	5,000.00	2,200.00	2,800.00	44.0000%	21.3970%	0.0000%	-	-
MJC-12777	N	27,000.00	11,900.00	15,100.00	44.0700%	21.3970%	0.0000%	-	-
MJC-12065	N	5,000.00	2,210.00	2,790.00	44.2000%	21.3970%	0.0000%	-	-
MJC-19741	N	20,000.00	8,850.00	11,150.00	44.2500%	21.3970%	0.0000%	-	-
MJC-18541	N	7,000.00	3,100.00	3,900.00	44.2900%	21.3970%	0.0000%	-	-
MJC-12974	N	130,000.00	57,580.00	72,420.00	44.2900%	21.3970%	0.0000%	-	-
MJC-14002	N	18,000.00	8,000.00	10,000.00	44.4400%	21.3970%	0.0000%	-	-
MJC-23841	N	2,320.00	1,032.00	1,288.00	44.4800%	21.3970%	0.0000%	-	-
MJC-20302	N	40,000.00	17,800.00	22,200.00	44.5000%	21.3970%	0.0000%	-	-
MJC-13746	N	10,000.00	4,450.00	5,550.00	44.5000%	21.3970%	0.0000%	-	-
MJC-20936	N	93,000.00	41,400.00	51,600.00	44.5200%	21.3970%	0.0000%	-	-
MJC-22057	N	46,000.00	20,500.00	25,500.00	44.5700%	21.3970%	0.0000%	-	-
MJC-16925	N	140,000.00	62,500.00	77,500.00	44.6400%	21.3970%	0.0000%	-	-
MJC-23760	N	15,000.00	6,700.00	8,300.00	44.6700%	21.3970%	0.0000%	-	-
MJC-20535	N	30,000.00	13,400.00	16,600.00	44.6700%	21.3970%	0.0000%	-	-
MJC-16160	N	16,000.00	7,150.00	8,850.00	44.6900%	21.3970%	0.0000%	-	-
MJC-17934	N	35,000.00	15,650.00	19,350.00	44.7100%	21.3970%	0.0000%	-	-
MJC-15485	N	35,000.00	15,650.00	19,350.00	44.7100%	21.3970%	0.0000%	-	-
MJC-17778	N	87,500.00	39,150.00	48,350.00	44.7400%	21.3970%	0.0000%	-	-
MJC-14084	N	27,000.00	12,100.00	14,900.00	44.8100%	21.3970%	0.0000%	-	-
MJC-23232	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-21503	N	5,000.00	2,250.00	2,750.00	45.0000%	21.3970%	0.0000%	-	-
MJC-23684	N	5,000.00	2,250.00	2,750.00	45.0000%	21.3970%	0.0000%	-	-
MJC-18241	N	6,000.00	2,700.00	3,300.00	45.0000%	21.3970%	0.0000%	-	-
MJC-11383	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-17184	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-17372	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-22161	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-14537	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11707	N	50,000.00	22,500.00	27,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-14836	N	2,000.00	900.00	1,100.00	45.0000%	21.3970%	0.0000%	-	-
MJC-17526	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-16067	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-21363	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-20737	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-22408	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-21921	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-12804	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-19976	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-20191	N	3,000.00	1,350.00	1,650.00	45.0000%	21.3970%	0.0000%	-	-
MJC-22205	N	5,000.00	2,250.00	2,750.00	45.0000%	21.3970%	0.0000%	-	-
MJC-18542	N	8,000.00	3,600.00	4,400.00	45.0000%	21.3970%	0.0000%	-	-
MJC-20928	N	5,000.00	2,250.00	2,750.00	45.0000%	21.3970%	0.0000%	-	-
MJC-17542	N	5,000.00	2,250.00	2,750.00	45.0000%	21.3970%	0.0000%	-	-
MJC-12229	N	2,000.00	900.00	1,100.00	45.0000%	21.3970%	0.0000%	-	-
MJC-19321	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-21715	N	5,000.00	2,250.00	2,750.00	45.0000%	21.3970%	0.0000%	-	-
MJC-16936	N	8,000.00	3,600.00	4,400.00	45.0000%	21.3970%	0.0000%	-	-
MJC-12972	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-11871	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-16990	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-13448	N	6,000.00	2,700.00	3,300.00	45.0000%	21.3970%	0.0000%	-	-
MJC-23820	N	130,000.00	58,500.00	71,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-15360	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-20895	N	39,000.00	17,550.00	21,450.00	45.0000%	21.3970%	0.0000%	-	-
MJC-17271	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-20144	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-19590	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-16137	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-21132	N	2,000.00	900.00	1,100.00	45.0000%	21.3970%	0.0000%	-	-
MJC-18832	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-
MJC-22836	N	8,000.00	3,600.00	4,400.00	45.0000%	21.3970%	0.0000%	-	-
MJC-14317	N	10,000.00	4,500.00	5,500.00	45.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-18394	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-20239	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-20576	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-11517	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-12089	N	5,000.00	2,250.00	2,750.00	45.0000%	21.3970%	0.0000%	-	-
MJC-18068	N	20,000.00	9,000.00	11,000.00	45.0000%	21.3970%	0.0000%	-	-
MJC-22672	N	10,000.00	4,520.00	5,480.00	45.2000%	21.3970%	0.0000%	-	-
MJC-17667	N	38,000.00	17,200.00	20,800.00	45.2600%	21.3970%	0.0000%	-	-
MJC-15638	N	17,000.00	7,700.00	9,300.00	45.2900%	21.3970%	0.0000%	-	-
MJC-19024	N	16,000.00	7,250.00	8,750.00	45.3100%	21.3970%	0.0000%	-	-
MJC-14389	N	45,000.00	20,400.00	24,600.00	45.3300%	21.3970%	0.0000%	-	-
MJC-22980	N	1,300.00	590.00	710.00	45.3800%	21.3970%	0.0000%	-	-
MJC-21172	N	11,000.00	5,000.00	6,000.00	45.4500%	21.3970%	0.0000%	-	-
MJC-23904	N	37,500.00	17,050.00	20,450.00	45.4700%	21.3970%	0.0000%	-	-
MJC-23145	N	30,000.00	13,650.00	16,350.00	45.5000%	21.3970%	0.0000%	-	-
MJC-12324	N	4,500.00	2,050.00	2,450.00	45.5600%	21.3970%	0.0000%	-	-
MJC-16814	N	31,000.00	14,150.00	16,850.00	45.6500%	21.3970%	0.0000%	-	-
MJC-14661	N	46,000.00	21,000.00	25,000.00	45.6500%	21.3970%	0.0000%	-	-
MJC-17413	N	3,500.00	1,600.00	1,900.00	45.7100%	21.3970%	0.0000%	-	-
MJC-15228	N	7,000.00	3,200.00	3,800.00	45.7100%	21.3970%	0.0000%	-	-
MJC-13598	N	35,000.00	16,000.00	19,000.00	45.7100%	21.3970%	0.0000%	-	-
MJC-13999	N	13,500.00	6,201.00	7,299.00	45.9300%	21.3970%	0.0000%	-	-
MJC-15076	N	42,000.00	19,300.00	22,700.00	45.9500%	21.3970%	0.0000%	-	-
MJC-23318	N	22,000.00	10,120.00	11,880.00	46.0000%	21.3970%	0.0000%	-	-
MJC-15233	N	10,000.00	4,600.00	5,400.00	46.0000%	21.3970%	0.0000%	-	-
MJC-23372	N	5,000.00	2,300.00	2,700.00	46.0000%	21.3970%	0.0000%	-	-
MJC-21674	N	10,000.00	4,600.00	5,400.00	46.0000%	21.3970%	0.0000%	-	-
MJC-21180	N	5,000.00	2,300.00	2,700.00	46.0000%	21.3970%	0.0000%	-	-
MJC-12825	N	5,000.00	2,300.00	2,700.00	46.0000%	21.3970%	0.0000%	-	-
MJC-18038	N	10,000.00	4,600.00	5,400.00	46.0000%	21.3970%	0.0000%	-	-
MJC-21806	N	5,000.00	2,300.00	2,700.00	46.0000%	21.3970%	0.0000%	-	-
MJC-12218	N	5,000.00	2,300.00	2,700.00	46.0000%	21.3970%	0.0000%	-	-
MJC-19125	N	1,000.00	460.00	540.00	46.0000%	21.3970%	0.0000%	-	-
MJC-12157	N	5,000.00	2,300.00	2,700.00	46.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15137	N	6,000.00	2,760.00	3,240.00	46.0000%	21.3970%	0.0000%	-	-
MJC-19628	N	10,000.00	4,600.00	5,400.00	46.0000%	21.3970%	0.0000%	-	-
MJC-14227	N	5,000.00	2,300.00	2,700.00	46.0000%	21.3970%	0.0000%	-	-
MJC-18195	N	23,000.00	10,600.00	12,400.00	46.0900%	21.3970%	0.0000%	-	-
MJC-19130	N	20,000.00	9,250.00	10,750.00	46.2500%	21.3970%	0.0000%	-	-
MJC-19918	N	80,000.00	37,100.00	42,900.00	46.3800%	21.3970%	0.0000%	-	-
MJC-20082	N	12,000.00	5,580.00	6,420.00	46.5000%	21.3970%	0.0000%	-	-
MJC-23260	N	7,500.00	3,500.00	4,000.00	46.6700%	21.3970%	0.0000%	-	-
MJC-12416	N	6,000.00	2,800.00	3,200.00	46.6700%	21.3970%	0.0000%	-	-
MJC-20781	N	15,000.00	7,000.00	8,000.00	46.6700%	21.3970%	0.0000%	-	-
MJC-23294	N	3,000.00	1,400.00	1,600.00	46.6700%	21.3970%	0.0000%	-	-
MJC-11021	N	15,000.00	7,000.00	8,000.00	46.6700%	21.3970%	0.0000%	-	-
MJC-17625	N	15,000.00	7,000.00	8,000.00	46.6700%	21.3970%	0.0000%	-	-
MJC-12608	N	6,000.00	2,800.00	3,200.00	46.6700%	21.3970%	0.0000%	-	-
MJC-17640	N	30,000.00	14,000.00	16,000.00	46.6700%	21.3970%	0.0000%	-	-
MJC-20907	N	6,000.00	2,800.00	3,200.00	46.6700%	21.3970%	0.0000%	-	-
MJC-19312	N	18,000.00	8,450.00	9,550.00	46.9400%	21.3970%	0.0000%	-	-
MJC-12557	N	10,000.00	4,695.00	5,305.00	46.9500%	21.3970%	0.0000%	-	-
MJC-15063	N	20,000.00	9,400.00	10,600.00	47.0000%	21.3970%	0.0000%	-	-
MJC-14911	N	10,000.00	4,700.00	5,300.00	47.0000%	21.3970%	0.0000%	-	-
MJC-16376	N	40,000.00	18,800.00	21,200.00	47.0000%	21.3970%	0.0000%	-	-
MJC-15870	N	35,000.00	16,500.00	18,500.00	47.1400%	21.3970%	0.0000%	-	-
MJC-12833	N	140,000.00	66,000.00	74,000.00	47.1400%	21.3970%	0.0000%	-	-
MJC-12886	N	4,500.00	2,126.00	2,374.00	47.2400%	21.3970%	0.0000%	-	-
MJC-16024	N	220,000.00	104,000.00	116,000.00	47.2700%	21.3970%	0.0000%	-	-
MJC-14444	N	15,000.00	7,100.00	7,900.00	47.3300%	21.3970%	0.0000%	-	-
MJC-19428	N	4,000.00	1,900.00	2,100.00	47.5000%	21.3970%	0.0000%	-	-
MJC-18116	N	10,000.00	4,750.00	5,250.00	47.5000%	21.3970%	0.0000%	-	-
MJC-20908	N	4,000.00	1,900.00	2,100.00	47.5000%	21.3970%	0.0000%	-	-
MJC-20060	N	4,000.00	1,900.00	2,100.00	47.5000%	21.3970%	0.0000%	-	-
MJC-11905	N	20,000.00	9,500.00	10,500.00	47.5000%	21.3970%	0.0000%	-	-
MJC-16469	N	60,000.00	28,500.00	31,500.00	47.5000%	21.3970%	0.0000%	-	-
MJC-13862	N	4,000.00	1,900.00	2,100.00	47.5000%	21.3970%	0.0000%	-	-
MJC-17072	N	10,000.00	4,750.00	5,250.00	47.5000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21043	N	200,000.00	95,077.00	104,923.00	47.5400%	21.3970%	0.0000%	-	-
MJC-21018	N	26,000.00	12,400.00	13,600.00	47.6900%	21.3970%	0.0000%	-	-
MJC-20445	N	70,000.00	33,500.00	36,500.00	47.8600%	21.3970%	0.0000%	-	-
MJC-17957	N	7,000.00	3,350.00	3,650.00	47.8600%	21.3970%	0.0000%	-	-
MJC-13664	N	30,000.00	14,400.00	15,600.00	48.0000%	21.3970%	0.0000%	-	-
MJC-12763	N	15,000.00	7,200.00	7,800.00	48.0000%	21.3970%	0.0000%	-	-
MJC-23034	N	20,000.00	9,600.00	10,400.00	48.0000%	21.3970%	0.0000%	-	-
MJC-18424	N	15,000.00	7,200.00	7,800.00	48.0000%	21.3970%	0.0000%	-	-
MJC-14607	N	3,000.00	1,440.00	1,560.00	48.0000%	21.3970%	0.0000%	-	-
MJC-13852	N	20,000.00	9,600.00	10,400.00	48.0000%	21.3970%	0.0000%	-	-
MJC-19388	N	2,000.00	960.00	1,040.00	48.0000%	21.3970%	0.0000%	-	-
MJC-18663	N	10,000.00	4,800.00	5,200.00	48.0000%	21.3970%	0.0000%	-	-
MJC-19625	N	2,000.00	960.00	1,040.00	48.0000%	21.3970%	0.0000%	-	-
MJC-13714	N	10,000.00	4,800.00	5,200.00	48.0000%	21.3970%	0.0000%	-	-
MJC-11765	N	5,000.00	2,400.00	2,600.00	48.0000%	21.3970%	0.0000%	-	-
MJC-18821	N	50,000.00	24,000.00	26,000.00	48.0000%	21.3970%	0.0000%	-	-
MJC-13800	N	5,000.00	2,400.00	2,600.00	48.0000%	21.3970%	0.0000%	-	-
MJC-20777	N	20,000.00	9,600.00	10,400.00	48.0000%	21.3970%	0.0000%	-	-
MJC-21663	N	18,000.00	8,640.00	9,360.00	48.0000%	21.3970%	0.0000%	-	-
MJC-19552	N	5,000.00	2,400.00	2,600.00	48.0000%	21.3970%	0.0000%	-	-
MJC-20923	N	1,000.00	480.00	520.00	48.0000%	21.3970%	0.0000%	-	-
MJC-22807	N	5,000.00	2,400.00	2,600.00	48.0000%	21.3970%	0.0000%	-	-
MJC-19126	N	10,000.00	4,800.00	5,200.00	48.0000%	21.3970%	0.0000%	-	-
MJC-20385	N	5,000.00	2,400.00	2,600.00	48.0000%	21.3970%	0.0000%	-	-
MJC-22777	N	10,000.00	4,800.00	5,200.00	48.0000%	21.3970%	0.0000%	-	-
MJC-21229	N	1,000.00	480.00	520.00	48.0000%	21.3970%	0.0000%	-	-
MJC-13581	N	15,000.00	7,200.00	7,800.00	48.0000%	21.3970%	0.0000%	-	-
MJC-11233	N	20,000.00	9,600.00	10,400.00	48.0000%	21.3970%	0.0000%	-	-
MJC-13524	N	6,000.00	2,880.00	3,120.00	48.0000%	21.3970%	0.0000%	-	-
MJC-12049	N	31,000.00	14,900.00	16,100.00	48.0600%	21.3970%	0.0000%	-	-
MJC-20812	N	91,000.00	43,800.00	47,200.00	48.1300%	21.3970%	0.0000%	-	-
MJC-21772	N	1,200.00	580.00	620.00	48.3300%	21.3970%	0.0000%	-	-
MJC-15081	N	60,000.00	29,000.00	31,000.00	48.3300%	21.3970%	0.0000%	-	-
MJC-12046	N	75,000.00	36,300.00	38,700.00	48.4000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17599	N	20,000.00	9,700.00	10,300.00	48.5000%	21.3970%	0.0000%	-	-
MJC-12849	N	100,000.00	48,500.00	51,500.00	48.5000%	21.3970%	0.0000%	-	-
MJC-16585	N	70,000.00	34,000.00	36,000.00	48.5700%	21.3970%	0.0000%	-	-
MJC-24001	N	7,000.00	3,400.00	3,600.00	48.5700%	21.3970%	0.0000%	-	-
MJC-19330	N	7,000.00	3,400.00	3,600.00	48.5700%	21.3970%	0.0000%	-	-
MJC-22195	N	15,000.00	7,300.00	7,700.00	48.6700%	21.3970%	0.0000%	-	-
MJC-21683	N	8,000.00	3,900.00	4,100.00	48.7500%	21.3970%	0.0000%	-	-
MJC-16189	N	80,000.00	39,000.00	41,000.00	48.7500%	21.3970%	0.0000%	-	-
MJC-16900	N	105,000.00	51,200.00	53,800.00	48.7600%	21.3970%	0.0000%	-	-
MJC-18549	N	50,000.00	24,400.00	25,600.00	48.8000%	21.3970%	0.0000%	-	-
MJC-13876	N	45,000.00	22,015.00	22,985.00	48.9200%	21.3970%	0.0000%	-	-
MJC-23352	N	10,000.00	4,900.00	5,100.00	49.0000%	21.3970%	0.0000%	-	-
MJC-14788	N	2,500.00	1,225.00	1,275.00	49.0000%	21.3970%	0.0000%	-	-
MJC-22611	N	9,000.00	4,430.00	4,570.00	49.2200%	21.3970%	0.0000%	-	-
MJC-22874	N	50,000.00	24,630.00	25,370.00	49.2600%	21.3970%	0.0000%	-	-
MJC-16161	N	12,100.00	5,960.00	6,140.00	49.2600%	21.3970%	0.0000%	-	-
MJC-11148	N	11,000.00	5,420.00	5,580.00	49.2700%	21.3970%	0.0000%	-	-
MJC-15394	N	37,000.00	18,250.00	18,750.00	49.3200%	21.3970%	0.0000%	-	-
MJC-17202	N	44,000.00	21,700.00	22,300.00	49.3200%	21.3970%	0.0000%	-	-
MJC-13688	N	9,000.00	4,450.00	4,550.00	49.4400%	21.3970%	0.0000%	-	-
MJC-17872	N	10,000.00	4,950.00	5,050.00	49.5000%	21.3970%	0.0000%	-	-
MJC-20979	N	5,000.00	2,475.00	2,525.00	49.5000%	21.3970%	0.0000%	-	-
MJC-17959	N	30,000.00	14,900.00	15,100.00	49.6700%	21.3970%	0.0000%	-	-
MJC-23564	N	9,000.00	4,500.00	4,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13160	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21415	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15179	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12071	N	2,000.00	1,000.00	1,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22372	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22937	N	3,000.00	1,500.00	1,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23277	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20299	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12785	N	100,000.00	50,000.00	50,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18914	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11799	N	2,000.00	1,000.00	1,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17714	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15730	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18722	N	1,000.00	500.00	500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22044	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11218	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12532	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18851	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23070	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18246	N	2,000.00	1,000.00	1,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16439	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17178	N	60,000.00	30,000.00	30,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23561	N	9,000.00	4,500.00	4,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20791	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20024	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11725	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19790	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19793	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20902	N	8,000.00	4,000.00	4,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20744	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12372	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22742	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12887	N	2,000.00	1,000.00	1,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13193	N	3,000.00	1,500.00	1,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16495	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22393	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23384	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11528	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13170	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20400	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23996	N	3,000.00	1,500.00	1,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17301	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16750	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14663	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-16527	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14151	N	3,000.00	1,500.00	1,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21761	N	30,000.00	15,000.00	15,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13269	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16953	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13856	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13868	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16995	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13790	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22519	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11020	N	4,000.00	2,000.00	2,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20089	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19572	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22081	N	8,000.00	4,000.00	4,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20545	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13244	N	9,000.00	4,500.00	4,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15557	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20790	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20627	N	22,500.00	11,250.00	11,250.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22749	N	25,000.00	12,500.00	12,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19961	N	50,000.00	25,000.00	25,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22299	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11854	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18391	N	25,000.00	12,500.00	12,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23483	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23468	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11361	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16093	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20964	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11515	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19009	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16791	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16430	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16785	N	7,000.00	3,500.00	3,500.00	50.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-21338	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14538	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23320	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15922	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19279	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14659	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12018	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19317	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19179	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13366	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15433	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22879	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15969	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23522	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19544	N	25,000.00	12,500.00	12,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15774	N	4,000.00	2,000.00	2,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18794	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21748	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18613	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15980	N	8,000.00	4,000.00	4,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13740	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19768	N	2,500.00	1,250.00	1,250.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13732	N	30,000.00	15,000.00	15,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17331	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13188	N	21,000.00	10,500.00	10,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15383	N	25,000.00	12,500.00	12,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14366	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17269	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14121	N	4,000.00	2,000.00	2,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13004	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16528	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11436	N	50,000.00	25,000.00	25,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13239	N	5,500.00	2,750.00	2,750.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13661	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13361	N	3,000.00	1,500.00	1,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11719	N	1,000.00	500.00	500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16947	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19599	N	6,000.00	3,000.00	3,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22310	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23610	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17119	N	7,000.00	3,500.00	3,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16454	N	25,000.00	12,500.00	12,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22422	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19557	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21988	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22815	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15991	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20743	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13797	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20026	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16643	N	1,000.00	500.00	500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23063	N	3,000.00	1,500.00	1,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19874	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18007	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19965	N	1,000.00	500.00	500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22244	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23251	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18952	N	50,000.00	25,000.00	25,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17643	N	1,500.00	750.00	750.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13888	N	40,000.00	20,000.00	20,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21216	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13839	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17409	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11262	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17071	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12424	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13115	N	12,500.00	6,250.00	6,250.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11900	N	1,000.00	500.00	500.00	50.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21434	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18933	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11689	N	7,000.00	3,500.00	3,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21202	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11766	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14268	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20258	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19512	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12621	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11095	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18255	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12203	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22375	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15390	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21591	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-15244	N	25,000.00	12,500.00	12,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23862	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13274	N	2,500.00	1,250.00	1,250.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11116	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14968	N	35,000.00	17,500.00	17,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11169	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11121	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20666	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14207	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13166	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16881	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22958	N	1,000.00	500.00	500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16829	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23757	N	7,000.00	3,500.00	3,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21314	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14818	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20736	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21758	N	1,000.00	500.00	500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21496	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14085	N	6,000.00	3,000.00	3,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14845	N	30,000.00	15,000.00	15,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13088	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21579	N	6,000.00	3,000.00	3,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11793	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21205	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20414	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19380	N	2,500.00	1,250.00	1,250.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21438	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14610	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21135	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-12423	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20286	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20324	N	7,500.00	3,750.00	3,750.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13076	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18358	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-16703	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22383	N	100,000.00	50,000.00	50,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18186	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14252	N	25,000.00	12,500.00	12,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19277	N	20,000.00	10,000.00	10,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-11958	N	7,000.00	3,500.00	3,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-22520	N	50,000.00	25,000.00	25,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13337	N	1,000.00	500.00	500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21443	N	8,000.00	4,000.00	4,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23910	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-19750	N	15,000.00	7,500.00	7,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21413	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-14644	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23130	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17718	N	5,000.00	2,500.00	2,500.00	50.0000%	21.3970%	0.0000%	-	-
MJC-20925	N	10,500.00	5,250.00	5,250.00	50.0000%	21.3970%	0.0000%	-	-
MJC-18414	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23327	N	7,000.00	3,500.00	3,500.00	50.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-14329	N	30,000.00	15,000.00	15,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17784	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17378	N	10,000.00	5,000.00	5,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-23378	N	62,500.00	31,250.00	31,250.00	50.0000%	21.3970%	0.0000%	-	-
MJC-17131	N	2,000.00	1,000.00	1,000.00	50.0000%	21.3970%	0.0000%	-	-
MJC-13465	N	1,500.00	750.00	750.00	50.0000%	21.3970%	0.0000%	-	-
MJC-21295	N	2,999.00	1,500.00	1,499.00	50.0200%	21.3970%	0.0000%	-	-
MJC-18704	N	30,000.00	15,100.00	14,900.00	50.3300%	21.3970%	0.0000%	-	-
MJC-15657	N	35,000.00	17,700.00	17,300.00	50.5700%	21.3970%	0.0000%	-	-
MJC-16642	N	50,000.00	25,300.00	24,700.00	50.6000%	21.3970%	0.0000%	-	-
MJC-21177	N	29,500.00	14,950.00	14,550.00	50.6800%	21.3970%	0.0000%	-	-
MJC-12818	N	20,000.00	10,200.00	9,800.00	51.0000%	21.3970%	0.0000%	-	-
MJC-13025	N	10,000.00	5,100.00	4,900.00	51.0000%	21.3970%	0.0000%	-	-
MJC-22028	N	50,000.00	25,500.00	24,500.00	51.0000%	21.3970%	0.0000%	-	-
MJC-17868	N	20,000.00	10,200.00	9,800.00	51.0000%	21.3970%	0.0000%	-	-
MJC-12912	N	4,500.00	2,300.00	2,200.00	51.1100%	21.3970%	0.0000%	-	-
MJC-17811	N	50,000.00	25,600.00	24,400.00	51.2000%	21.3970%	0.0000%	-	-
MJC-20760	N	35,000.00	17,920.00	17,080.00	51.2000%	21.3970%	0.0000%	-	-
MJC-23700	N	4,000.00	2,050.00	1,950.00	51.2500%	21.3970%	0.0000%	-	-
MJC-14184	N	39,000.00	20,000.00	19,000.00	51.2800%	21.3970%	0.0000%	-	-
MJC-22337	N	15,500.00	7,950.00	7,550.00	51.2900%	21.3970%	0.0000%	-	-
MJC-12305	N	7,000.00	3,600.00	3,400.00	51.4300%	21.3970%	0.0000%	-	-
MJC-19096	N	7,000.00	3,600.00	3,400.00	51.4300%	21.3970%	0.0000%	-	-
MJC-19387	N	7,000.00	3,600.00	3,400.00	51.4300%	21.3970%	0.0000%	-	-
MJC-19273	N	30,000.00	15,450.00	14,550.00	51.5000%	21.3970%	0.0000%	-	-
MJC-22819	N	50,000.00	25,750.00	24,250.00	51.5000%	21.3970%	0.0000%	-	-
MJC-22800	N	10,000.00	5,150.00	4,850.00	51.5000%	21.3970%	0.0000%	-	-
MJC-14282	N	20,000.00	10,300.00	9,700.00	51.5000%	21.3970%	0.0000%	-	-
MJC-20211	N	25,000.00	12,885.00	12,115.00	51.5400%	21.3970%	0.0000%	-	-
MJC-18671	N	6,000.00	3,100.00	2,900.00	51.6700%	21.3970%	0.0000%	-	-
MJC-23046	N	1,200.00	620.00	580.00	51.6700%	21.3970%	0.0000%	-	-
MJC-20661	N	12,000.00	6,200.00	5,800.00	51.6700%	21.3970%	0.0000%	-	-
MJC-13596	N	5,000.00	2,600.00	2,400.00	52.0000%	21.3970%	0.0000%	-	-
MJC-21559	N	20,000.00	10,400.00	9,600.00	52.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-11832	N	5,000.00	2,600.00	2,400.00	52.0000%	21.3970%	0.0000%	-	-
MJC-13982	N	10,000.00	5,200.00	4,800.00	52.0000%	21.3970%	0.0000%	-	-
MJC-21024	N	40,000.00	20,800.00	19,200.00	52.0000%	21.3970%	0.0000%	-	-
MJC-21531	N	3,000.00	1,560.00	1,440.00	52.0000%	21.3970%	0.0000%	-	-
MJC-12958	N	5,000.00	2,600.00	2,400.00	52.0000%	21.3970%	0.0000%	-	-
MJC-17827	N	5,000.00	2,600.00	2,400.00	52.0000%	21.3970%	0.0000%	-	-
MJC-22751	N	10,000.00	5,200.00	4,800.00	52.0000%	21.3970%	0.0000%	-	-
MJC-22268	N	6,000.00	3,120.00	2,880.00	52.0000%	21.3970%	0.0000%	-	-
MJC-21307	N	50,000.00	26,000.00	24,000.00	52.0000%	21.3970%	0.0000%	-	-
MJC-13474	N	10,000.00	5,200.00	4,800.00	52.0000%	21.3970%	0.0000%	-	-
MJC-16336	N	5,000.00	2,600.00	2,400.00	52.0000%	21.3970%	0.0000%	-	-
MJC-15328	N	45,000.00	23,430.00	21,570.00	52.0700%	21.3970%	0.0000%	-	-
MJC-19311	N	9,000.00	4,700.00	4,300.00	52.2200%	21.3970%	0.0000%	-	-
MJC-11986	N	75,000.00	39,300.00	35,700.00	52.4000%	21.3970%	0.0000%	-	-
MJC-22880	N	40,000.00	21,000.00	19,000.00	52.5000%	21.3970%	0.0000%	-	-
MJC-11942	N	40,000.00	21,000.00	19,000.00	52.5000%	21.3970%	0.0000%	-	-
MJC-13011	N	20,000.00	10,500.00	9,500.00	52.5000%	21.3970%	0.0000%	-	-
MJC-13468	N	2,000.00	1,050.00	950.00	52.5000%	21.3970%	0.0000%	-	-
MJC-19553	N	20,000.00	10,500.00	9,500.00	52.5000%	21.3970%	0.0000%	-	-
MJC-23358	N	10,000.00	5,250.00	4,750.00	52.5000%	21.3970%	0.0000%	-	-
MJC-22221	N	10,000.00	5,250.00	4,750.00	52.5000%	21.3970%	0.0000%	-	-
MJC-12761	N	10,000.00	5,250.00	4,750.00	52.5000%	21.3970%	0.0000%	-	-
MJC-23420	N	20,000.00	10,500.00	9,500.00	52.5000%	21.3970%	0.0000%	-	-
MJC-17642	N	20,000.00	10,500.00	9,500.00	52.5000%	21.3970%	0.0000%	-	-
MJC-23765	N	10,000.00	5,250.00	4,750.00	52.5000%	21.3970%	0.0000%	-	-
MJC-22748	N	1,000.00	525.00	475.00	52.5000%	21.3970%	0.0000%	-	-
MJC-12646	N	16,000.00	8,400.00	7,600.00	52.5000%	21.3970%	0.0000%	-	-
MJC-20495	N	3,000.00	1,575.00	1,425.00	52.5000%	21.3970%	0.0000%	-	-
MJC-13152	N	2,000.00	1,050.00	950.00	52.5000%	21.3970%	0.0000%	-	-
MJC-19383	N	20,000.00	10,500.00	9,500.00	52.5000%	21.3970%	0.0000%	-	-
MJC-23895	N	2,000.00	1,050.00	950.00	52.5000%	21.3970%	0.0000%	-	-
MJC-22730	N	3,000.00	1,575.00	1,425.00	52.5000%	21.3970%	0.0000%	-	-
MJC-20040	N	80,000.00	42,000.00	38,000.00	52.5000%	21.3970%	0.0000%	-	-
MJC-19415	N	20,000.00	10,500.00	9,500.00	52.5000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22119	N	101,000.00	53,300.00	47,700.00	52.7700%	21.3970%	0.0000%	-	-
MJC-11041	N	190,000.00	100,600.00	89,400.00	52.9500%	21.3970%	0.0000%	-	-
MJC-22212	N	4,700.00	2,490.00	2,210.00	52.9800%	21.3970%	0.0000%	-	-
MJC-13709	N	20,000.00	10,600.00	9,400.00	53.0000%	21.3970%	0.0000%	-	-
MJC-17134	N	33,000.00	17,500.00	15,500.00	53.0300%	21.3970%	0.0000%	-	-
MJC-23843	N	65,000.00	34,500.00	30,500.00	53.0800%	21.3970%	0.0000%	-	-
MJC-21805	N	1,300.00	690.00	610.00	53.0800%	21.3970%	0.0000%	-	-
MJC-15284	N	3,000.00	1,600.00	1,400.00	53.3300%	21.3970%	0.0000%	-	-
MJC-20065	N	15,000.00	8,000.00	7,000.00	53.3300%	21.3970%	0.0000%	-	-
MJC-21816	N	3,000.00	1,600.00	1,400.00	53.3300%	21.3970%	0.0000%	-	-
MJC-22303	N	15,000.00	8,000.00	7,000.00	53.3300%	21.3970%	0.0000%	-	-
MJC-17490	N	30,000.00	16,000.00	14,000.00	53.3300%	21.3970%	0.0000%	-	-
MJC-15419	N	15,000.00	8,000.00	7,000.00	53.3300%	21.3970%	0.0000%	-	-
MJC-22575	N	30,000.00	16,000.00	14,000.00	53.3300%	21.3970%	0.0000%	-	-
MJC-22784	N	30,000.00	16,000.00	14,000.00	53.3300%	21.3970%	0.0000%	-	-
MJC-11856	N	45,000.00	24,000.00	21,000.00	53.3300%	21.3970%	0.0000%	-	-
MJC-16311	N	3,000.00	1,600.00	1,400.00	53.3300%	21.3970%	0.0000%	-	-
MJC-11485	N	25,000.00	13,360.00	11,640.00	53.4400%	21.3970%	0.0000%	-	-
MJC-14049	N	9,000.00	4,825.00	4,175.00	53.6100%	21.3970%	0.0000%	-	-
MJC-23890	N	20,000.00	10,750.00	9,250.00	53.7500%	21.3970%	0.0000%	-	-
MJC-21652	N	40,000.00	21,500.00	18,500.00	53.7500%	21.3970%	0.0000%	-	-
MJC-17682	N	11,700.00	6,300.60	5,399.40	53.8500%	21.3970%	0.0000%	-	-
MJC-11789	N	26,000.00	14,000.00	12,000.00	53.8500%	21.3970%	0.0000%	-	-
MJC-15156	N	22,000.00	11,850.00	10,150.00	53.8600%	21.3970%	0.0000%	-	-
MJC-12788	N	31,000.00	16,700.00	14,300.00	53.8700%	21.3970%	0.0000%	-	-
MJC-19395	N	20,000.00	10,780.00	9,220.00	53.9000%	21.3970%	0.0000%	-	-
MJC-21157	N	30,000.00	16,200.00	13,800.00	54.0000%	21.3970%	0.0000%	-	-
MJC-22414	N	15,000.00	8,100.00	6,900.00	54.0000%	21.3970%	0.0000%	-	-
MJC-20811	N	20,000.00	10,800.00	9,200.00	54.0000%	21.3970%	0.0000%	-	-
MJC-15251	N	10,000.00	5,400.00	4,600.00	54.0000%	21.3970%	0.0000%	-	-
MJC-22735	N	5,000.00	2,700.00	2,300.00	54.0000%	21.3970%	0.0000%	-	-
MJC-11828	N	5,000.00	2,700.00	2,300.00	54.0000%	21.3970%	0.0000%	-	-
MJC-22259	N	3,000.00	1,620.00	1,380.00	54.0000%	21.3970%	0.0000%	-	-
MJC-23453	N	10,000.00	5,400.00	4,600.00	54.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15726	N	150,000.00	81,250.00	68,750.00	54.1700%	21.3970%	0.0000%	-	-
MJC-11549	N	15,000.00	8,125.00	6,875.00	54.1700%	21.3970%	0.0000%	-	-
MJC-14459	N	7,000.00	3,800.00	3,200.00	54.2900%	21.3970%	0.0000%	-	-
MJC-23202	N	35,000.00	19,000.00	16,000.00	54.2900%	21.3970%	0.0000%	-	-
MJC-14572	N	30,000.00	16,300.00	13,700.00	54.3300%	21.3970%	0.0000%	-	-
MJC-16880	N	10,000.00	5,450.00	4,550.00	54.5000%	21.3970%	0.0000%	-	-
MJC-13829	N	10,000.00	5,450.00	4,550.00	54.5000%	21.3970%	0.0000%	-	-
MJC-20610	N	10,000.00	5,450.00	4,550.00	54.5000%	21.3970%	0.0000%	-	-
MJC-23467	N	11,000.00	6,000.00	5,000.00	54.5500%	21.3970%	0.0000%	-	-
MJC-19468	N	11,000.00	6,000.00	5,000.00	54.5500%	21.3970%	0.0000%	-	-
MJC-13986	N	55,000.00	30,000.00	25,000.00	54.5500%	21.3970%	0.0000%	-	-
MJC-12837	N	15,000.00	8,200.00	6,800.00	54.6700%	21.3970%	0.0000%	-	-
MJC-19076	N	55,000.00	30,100.00	24,900.00	54.7300%	21.3970%	0.0000%	-	-
MJC-21730	N	25,000.00	13,700.00	11,300.00	54.8000%	21.3970%	0.0000%	-	-
MJC-15912	N	50,000.00	27,500.00	22,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-22713	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-22348	N	3,000.00	1,650.00	1,350.00	55.0000%	21.3970%	0.0000%	-	-
MJC-20022	N	30,000.00	16,500.00	13,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-23011	N	5,000.00	2,750.00	2,250.00	55.0000%	21.3970%	0.0000%	-	-
MJC-21394	N	17,000.00	9,350.00	7,650.00	55.0000%	21.3970%	0.0000%	-	-
MJC-18687	N	15,000.00	8,250.00	6,750.00	55.0000%	21.3970%	0.0000%	-	-
MJC-16362	N	5,000.00	2,750.00	2,250.00	55.0000%	21.3970%	0.0000%	-	-
MJC-14125	N	1,000.00	550.00	450.00	55.0000%	21.3970%	0.0000%	-	-
MJC-18770	N	30,000.00	16,500.00	13,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-15141	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-21774	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-19661	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-11163	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-17656	N	5,000.00	2,750.00	2,250.00	55.0000%	21.3970%	0.0000%	-	-
MJC-17814	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-13037	N	2,000.00	1,100.00	900.00	55.0000%	21.3970%	0.0000%	-	-
MJC-21954	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-15993	N	1,000.00	550.00	450.00	55.0000%	21.3970%	0.0000%	-	-
MJC-14315	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-21324	N	5,000.00	2,750.00	2,250.00	55.0000%	21.3970%	0.0000%	-	-
MJC-22697	N	2,000.00	1,100.00	900.00	55.0000%	21.3970%	0.0000%	-	-
MJC-16650	N	3,000.00	1,650.00	1,350.00	55.0000%	21.3970%	0.0000%	-	-
MJC-15088	N	20,000.00	11,000.00	9,000.00	55.0000%	21.3970%	0.0000%	-	-
MJC-20622	N	6,000.00	3,300.00	2,700.00	55.0000%	21.3970%	0.0000%	-	-
MJC-15623	N	1,000.00	550.00	450.00	55.0000%	21.3970%	0.0000%	-	-
MJC-17237	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-17649	N	20,000.00	11,000.00	9,000.00	55.0000%	21.3970%	0.0000%	-	-
MJC-19939	N	20,000.00	11,000.00	9,000.00	55.0000%	21.3970%	0.0000%	-	-
MJC-15314	N	20,000.00	11,000.00	9,000.00	55.0000%	21.3970%	0.0000%	-	-
MJC-22680	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-11228	N	5,000.00	2,750.00	2,250.00	55.0000%	21.3970%	0.0000%	-	-
MJC-13056	N	3,000.00	1,650.00	1,350.00	55.0000%	21.3970%	0.0000%	-	-
MJC-23580	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-15736	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-22814	N	10,000.00	5,500.00	4,500.00	55.0000%	21.3970%	0.0000%	-	-
MJC-23121	N	9,500.00	5,250.00	4,250.00	55.2600%	21.3970%	0.0000%	-	-
MJC-20084	N	7,000.00	3,880.00	3,120.00	55.4300%	21.3970%	0.0000%	-	-
MJC-17567	N	20,000.00	11,100.00	8,900.00	55.5000%	21.3970%	0.0000%	-	-
MJC-22692	N	100,000.00	55,750.00	44,250.00	55.7500%	21.3970%	0.0000%	-	-
MJC-18417	N	30,000.00	16,750.00	13,250.00	55.8300%	21.3970%	0.0000%	-	-
MJC-13997	N	17,000.00	9,500.00	7,500.00	55.8800%	21.3970%	0.0000%	-	-
MJC-20310	N	5,000.00	2,800.00	2,200.00	56.0000%	21.3970%	0.0000%	-	-
MJC-11255	N	50,000.00	28,000.00	22,000.00	56.0000%	21.3970%	0.0000%	-	-
MJC-21625	N	10,000.00	5,600.00	4,400.00	56.0000%	21.3970%	0.0000%	-	-
MJC-15864	N	18,000.00	10,080.00	7,920.00	56.0000%	21.3970%	0.0000%	-	-
MJC-18462	N	6,000.00	3,360.00	2,640.00	56.0000%	21.3970%	0.0000%	-	-
MJC-21316	N	170,000.00	95,250.00	74,750.00	56.0300%	21.3970%	0.0000%	-	-
MJC-19867	N	5,750.00	3,225.00	2,525.00	56.0900%	21.3970%	0.0000%	-	-
MJC-18545	N	8,000.00	4,500.00	3,500.00	56.2500%	21.3970%	0.0000%	-	-
MJC-19163	N	4,000.00	2,250.00	1,750.00	56.2500%	21.3970%	0.0000%	-	-
MJC-19031	N	33,400.00	18,810.00	14,590.00	56.3200%	21.3970%	0.0000%	-	-
MJC-11001	N	25,000.00	14,100.00	10,900.00	56.4000%	21.3970%	0.0000%	-	-
MJC-13242	N	7,569.50	4,269.50	3,300.00	56.4000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17254	N	25,000.00	14,100.00	10,900.00	56.4000%	21.3970%	0.0000%	-	-
MJC-15090	N	15,000.00	8,470.00	6,530.00	56.4700%	21.3970%	0.0000%	-	-
MJC-19323	N	75,000.00	42,500.00	32,500.00	56.6700%	21.3970%	0.0000%	-	-
MJC-19797	N	3,000.00	1,700.00	1,300.00	56.6700%	21.3970%	0.0000%	-	-
MJC-21296	N	12,000.00	6,800.00	5,200.00	56.6700%	21.3970%	0.0000%	-	-
MJC-22758	N	17,400.00	9,900.00	7,500.00	56.9000%	21.3970%	0.0000%	-	-
MJC-22201	N	10,400.00	5,920.00	4,480.00	56.9200%	21.3970%	0.0000%	-	-
MJC-11885	N	5,000.00	2,850.00	2,150.00	57.0000%	21.3970%	0.0000%	-	-
MJC-19534	N	5,000.00	2,850.00	2,150.00	57.0000%	21.3970%	0.0000%	-	-
MJC-23498	N	5,000.00	2,850.00	2,150.00	57.0000%	21.3970%	0.0000%	-	-
MJC-19248	N	200,000.00	114,000.00	86,000.00	57.0000%	21.3970%	0.0000%	-	-
MJC-23085	N	50,000.00	28,500.00	21,500.00	57.0000%	21.3970%	0.0000%	-	-
MJC-11170	N	10,000.00	5,700.00	4,300.00	57.0000%	21.3970%	0.0000%	-	-
MJC-22687	N	10,000.00	5,700.00	4,300.00	57.0000%	21.3970%	0.0000%	-	-
MJC-22946	N	14,500.00	8,275.00	6,225.00	57.0700%	21.3970%	0.0000%	-	-
MJC-17684	N	280,000.00	159,977.00	120,023.00	57.1300%	21.3970%	0.0000%	-	-
MJC-15829	N	35,000.00	20,000.00	15,000.00	57.1400%	21.3970%	0.0000%	-	-
MJC-22152	N	5,000.00	2,860.00	2,140.00	57.2000%	21.3970%	0.0000%	-	-
MJC-13622	N	43,000.00	24,700.00	18,300.00	57.4400%	21.3970%	0.0000%	-	-
MJC-23753	N	10,000.00	5,750.00	4,250.00	57.5000%	21.3970%	0.0000%	-	-
MJC-19519	N	40,000.00	23,000.00	17,000.00	57.5000%	21.3970%	0.0000%	-	-
MJC-13902	N	8,000.00	4,600.00	3,400.00	57.5000%	21.3970%	0.0000%	-	-
MJC-14694	N	10,000.00	5,750.00	4,250.00	57.5000%	21.3970%	0.0000%	-	-
MJC-19165	N	32,000.00	18,400.00	13,600.00	57.5000%	21.3970%	0.0000%	-	-
MJC-20625	N	4,000.00	2,300.00	1,700.00	57.5000%	21.3970%	0.0000%	-	-
MJC-21263	N	20,000.00	11,500.00	8,500.00	57.5000%	21.3970%	0.0000%	-	-
MJC-21575	N	30,000.00	17,300.00	12,700.00	57.6700%	21.3970%	0.0000%	-	-
MJC-18623	N	72,000.00	41,599.98	30,400.02	57.7800%	21.3970%	0.0000%	-	-
MJC-15437	N	10,000.00	5,800.00	4,200.00	58.0000%	21.3970%	0.0000%	-	-
MJC-15675	N	50,000.00	29,000.00	21,000.00	58.0000%	21.3970%	0.0000%	-	-
MJC-21650	N	5,000.00	2,900.00	2,100.00	58.0000%	21.3970%	0.0000%	-	-
MJC-23405	N	10,000.00	5,800.00	4,200.00	58.0000%	21.3970%	0.0000%	-	-
MJC-18334	N	11,000.00	6,384.00	4,616.00	58.0400%	21.3970%	0.0000%	-	-
MJC-11213	N	5,200.00	3,024.00	2,176.00	58.1500%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-12482	N	5,500.00	3,200.00	2,300.00	58.1800%	21.3970%	0.0000%	-	-
MJC-14299	N	6,000.00	3,500.00	2,500.00	58.3300%	21.3970%	0.0000%	-	-
MJC-11750	N	30,000.00	17,500.00	12,500.00	58.3300%	21.3970%	0.0000%	-	-
MJC-16475	N	75,000.00	43,750.00	31,250.00	58.3300%	21.3970%	0.0000%	-	-
MJC-18336	N	6,500.00	3,800.00	2,700.00	58.4600%	21.3970%	0.0000%	-	-
MJC-21384	N	105,000.00	61,500.00	43,500.00	58.5700%	21.3970%	0.0000%	-	-
MJC-12957	N	7,000.00	4,100.00	2,900.00	58.5700%	21.3970%	0.0000%	-	-
MJC-19706	N	35,000.00	20,600.00	14,400.00	58.8600%	21.3970%	0.0000%	-	-
MJC-11092	N	13,500.00	7,950.00	5,550.00	58.8900%	21.3970%	0.0000%	-	-
MJC-18551	N	30,000.00	17,750.00	12,250.00	59.1700%	21.3970%	0.0000%	-	-
MJC-23755	N	7,000.00	4,150.00	2,850.00	59.2900%	21.3970%	0.0000%	-	-
MJC-22727	N	199,875.00	118,750.00	81,125.00	59.4100%	21.3970%	0.0000%	-	-
MJC-23567	N	25,000.00	15,000.00	10,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-19493	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21239	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20279	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11031	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16193	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-15908	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17245	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22032	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14378	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13464	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-15128	N	50,000.00	30,000.00	20,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22112	N	3,000.00	1,800.00	1,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-18729	N	9,100.00	5,460.00	3,640.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13870	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23206	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20168	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21680	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-18335	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20728	N	15,000.00	9,000.00	6,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-12302	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-19410	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-22788	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13521	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16850	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-19959	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22094	N	4,000.00	2,400.00	1,600.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13379	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17610	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21286	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-12609	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16737	N	6,000.00	3,600.00	2,400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23371	N	50,000.00	30,000.00	20,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11980	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22444	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20995	N	2,000.00	1,200.00	800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-15334	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-15454	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23958	N	2,000.00	1,200.00	800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23019	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23500	N	25,000.00	15,000.00	10,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22941	N	65,000.00	39,000.00	26,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23714	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21580	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22345	N	3,000.00	1,800.00	1,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11739	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11026	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20803	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20236	N	2,000.00	1,200.00	800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22424	N	25,000.00	15,000.00	10,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22640	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-18495	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-19964	N	100,000.00	60,000.00	40,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11609	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-15302	N	15,000.00	9,000.00	6,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-15660	N	13,000.00	7,800.00	5,200.00	60.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19913	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22959	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-12639	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23712	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17295	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21611	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22126	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22092	N	100,000.00	60,000.00	40,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21846	N	3,000.00	1,800.00	1,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13630	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14421	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11300	N	8,000.00	4,800.00	3,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13720	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23354	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16484	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-12436	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11044	N	22,000.00	13,200.00	8,800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22671	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22904	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23191	N	30,000.00	18,000.00	12,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17449	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17577	N	35,000.00	21,000.00	14,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21697	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-12342	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22596	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13713	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11988	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14546	N	15,000.00	9,000.00	6,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13748	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-12902	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22861	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21751	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-15549	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22616	N	4,000.00	2,400.00	1,600.00	60.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-13934	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22533	N	8,000.00	4,800.00	3,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20583	N	15,000.00	9,000.00	6,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16997	N	30,000.00	18,000.00	12,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23124	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14346	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16313	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-18826	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16923	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23209	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21273	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22981	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16736	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23496	N	30,000.00	18,000.00	12,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16640	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13685	N	22,500.00	13,500.00	9,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-18583	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14356	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14080	N	6,000.00	3,600.00	2,400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13994	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-19284	N	15,000.00	9,000.00	6,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21753	N	12,000.00	7,200.00	4,800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21310	N	3,000.00	1,800.00	1,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-18621	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21359	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16706	N	12,000.00	7,200.00	4,800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-18798	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20787	N	2,000.00	1,200.00	800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14748	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21881	N	15,000.00	9,000.00	6,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21915	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17107	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23045	N	15,000.00	9,000.00	6,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22410	N	3,000.00	1,800.00	1,200.00	60.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-18218	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14528	N	8,000.00	4,800.00	3,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17773	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-12954	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20735	N	7,000.00	4,200.00	2,800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21182	N	7,000.00	4,200.00	2,800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11964	N	7,000.00	4,200.00	2,800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17826	N	25,000.00	15,000.00	10,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21879	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16405	N	13,000.00	7,800.00	5,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17626	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11539	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-19256	N	100,000.00	60,000.00	40,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20987	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-19737	N	3,000.00	1,800.00	1,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13684	N	13,000.00	7,800.00	5,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23892	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23512	N	17,000.00	10,200.00	6,800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-18694	N	50,000.00	30,000.00	20,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22891	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-23290	N	25,000.00	15,000.00	10,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21068	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21210	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-15722	N	100,000.00	60,000.00	40,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-21060	N	1,000.00	600.00	400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-12437	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13846	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-11018	N	6,000.00	3,600.00	2,400.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22691	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-16970	N	7,000.00	4,200.00	2,800.00	60.0000%	21.3970%	0.0000%	-	-
MJC-20464	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13717	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13298	N	3,000.00	1,800.00	1,200.00	60.0000%	21.3970%	0.0000%	-	-
MJC-13874	N	20,000.00	12,000.00	8,000.00	60.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17548	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14827	N	5,000.00	3,000.00	2,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-22763	N	10,000.00	6,000.00	4,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-14591	N	30,000.00	18,000.00	12,000.00	60.0000%	21.3970%	0.0000%	-	-
MJC-17275	N	30,000.00	18,100.00	11,900.00	60.3300%	21.3970%	0.0000%	-	-
MJC-12037	N	25,000.00	15,100.00	9,900.00	60.4000%	21.3970%	0.0000%	-	-
MJC-17070	N	20,000.00	12,080.00	7,920.00	60.4000%	21.3970%	0.0000%	-	-
MJC-19630	N	24,000.00	14,500.00	9,500.00	60.4200%	21.3970%	0.0000%	-	-
MJC-14597	N	20,000.00	12,100.00	7,900.00	60.5000%	21.3970%	0.0000%	-	-
MJC-22587	N	300,000.00	182,000.00	118,000.00	60.6700%	21.3970%	0.0000%	-	-
MJC-12963	N	22,250.00	13,500.00	8,750.00	60.6700%	21.3970%	0.0000%	-	-
MJC-15312	N	88,000.00	53,450.00	34,550.00	60.7400%	21.3970%	0.0000%	-	-
MJC-14277	N	10,000.00	6,080.00	3,920.00	60.8000%	21.3970%	0.0000%	-	-
MJC-20141	N	12,000.00	7,300.00	4,700.00	60.8300%	21.3970%	0.0000%	-	-
MJC-21586	N	26,000.00	15,850.00	10,150.00	60.9600%	21.3970%	0.0000%	-	-
MJC-15514	N	20,000.00	12,200.00	7,800.00	61.0000%	21.3970%	0.0000%	-	-
MJC-23175	N	8,000.00	4,880.00	3,120.00	61.0000%	21.3970%	0.0000%	-	-
MJC-21979	N	15,000.00	9,150.00	5,850.00	61.0000%	21.3970%	0.0000%	-	-
MJC-11292	N	10,000.00	6,100.00	3,900.00	61.0000%	21.3970%	0.0000%	-	-
MJC-20446	N	10,000.00	6,100.00	3,900.00	61.0000%	21.3970%	0.0000%	-	-
MJC-21446	N	7,500.00	4,575.00	2,925.00	61.0000%	21.3970%	0.0000%	-	-
MJC-19041	N	19,000.00	11,600.00	7,400.00	61.0500%	21.3970%	0.0000%	-	-
MJC-14373	N	20,000.00	12,225.00	7,775.00	61.1300%	21.3970%	0.0000%	-	-
MJC-14340	N	50,000.00	30,600.00	19,400.00	61.2000%	21.3970%	0.0000%	-	-
MJC-17903	N	20,000.00	12,300.00	7,700.00	61.5000%	21.3970%	0.0000%	-	-
MJC-19883	N	6,000.00	3,700.00	2,300.00	61.6700%	21.3970%	0.0000%	-	-
MJC-20098	N	55,000.00	34,000.00	21,000.00	61.8200%	21.3970%	0.0000%	-	-
MJC-22060	N	11,000.00	6,800.00	4,200.00	61.8200%	21.3970%	0.0000%	-	-
MJC-11183	N	40,000.00	24,800.00	15,200.00	62.0000%	21.3970%	0.0000%	-	-
MJC-19755	N	10,000.00	6,200.00	3,800.00	62.0000%	21.3970%	0.0000%	-	-
MJC-15739	N	5,000.00	3,100.00	1,900.00	62.0000%	21.3970%	0.0000%	-	-
MJC-14196	N	10,000.00	6,200.00	3,800.00	62.0000%	21.3970%	0.0000%	-	-
MJC-23400	N	5,000.00	3,100.00	1,900.00	62.0000%	21.3970%	0.0000%	-	-
MJC-13715	N	12,000.00	7,450.00	4,550.00	62.0800%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12159	N	15,000.00	9,325.00	5,675.00	62.1700%	21.3970%	0.0000%	-	-
MJC-11683	N	15,000.00	9,350.00	5,650.00	62.3300%	21.3970%	0.0000%	-	-
MJC-21695	N	15,000.00	9,360.00	5,640.00	62.4000%	21.3970%	0.0000%	-	-
MJC-14461	N	50,000.00	31,240.00	18,760.00	62.4800%	21.3970%	0.0000%	-	-
MJC-23239	N	10,000.00	6,250.00	3,750.00	62.5000%	21.3970%	0.0000%	-	-
MJC-13054	N	30,000.00	18,750.00	11,250.00	62.5000%	21.3970%	0.0000%	-	-
MJC-21258	N	8,000.00	5,000.00	3,000.00	62.5000%	21.3970%	0.0000%	-	-
MJC-16508	N	20,000.00	12,500.00	7,500.00	62.5000%	21.3970%	0.0000%	-	-
MJC-21712	N	22,000.00	13,800.00	8,200.00	62.7300%	21.3970%	0.0000%	-	-
MJC-14657	N	5,000.00	3,140.00	1,860.00	62.8000%	21.3970%	0.0000%	-	-
MJC-16397	N	7,000.00	4,400.00	2,600.00	62.8600%	21.3970%	0.0000%	-	-
MJC-19673	N	35,000.00	22,000.00	13,000.00	62.8600%	21.3970%	0.0000%	-	-
MJC-14700	N	30,000.00	18,865.00	11,135.00	62.8800%	21.3970%	0.0000%	-	-
MJC-18585	N	84,000.00	53,040.00	30,960.00	63.1400%	21.3970%	0.0000%	-	-
MJC-15791	N	6,000.00	3,800.00	2,200.00	63.3300%	21.3970%	0.0000%	-	-
MJC-20888	N	15,000.00	9,500.00	5,500.00	63.3300%	21.3970%	0.0000%	-	-
MJC-16216	N	1,500.00	950.00	550.00	63.3300%	21.3970%	0.0000%	-	-
MJC-22562	N	30,000.00	19,000.00	11,000.00	63.3300%	21.3970%	0.0000%	-	-
MJC-16043	N	80,000.00	50,700.00	29,300.00	63.3800%	21.3970%	0.0000%	-	-
MJC-23505	N	20,000.00	12,700.00	7,300.00	63.5000%	21.3970%	0.0000%	-	-
MJC-19488	N	30,000.00	19,050.00	10,950.00	63.5000%	21.3970%	0.0000%	-	-
MJC-20510	N	11,000.00	7,000.00	4,000.00	63.6400%	21.3970%	0.0000%	-	-
MJC-22185	N	8,000.00	5,100.00	2,900.00	63.7500%	21.3970%	0.0000%	-	-
MJC-21653	N	8,000.00	5,100.00	2,900.00	63.7500%	21.3970%	0.0000%	-	-
MJC-11402	N	20,000.00	12,750.00	7,250.00	63.7500%	21.3970%	0.0000%	-	-
MJC-16935	N	74,000.00	47,200.00	26,800.00	63.7800%	21.3970%	0.0000%	-	-
MJC-12111	N	8,000.00	5,120.00	2,880.00	64.0000%	21.3970%	0.0000%	-	-
MJC-21631	N	15,000.00	9,600.00	5,400.00	64.0000%	21.3970%	0.0000%	-	-
MJC-17758	N	2,000.00	1,280.00	720.00	64.0000%	21.3970%	0.0000%	-	-
MJC-16353	N	6,000.00	3,840.00	2,160.00	64.0000%	21.3970%	0.0000%	-	-
MJC-11605	N	10,000.00	6,400.00	3,600.00	64.0000%	21.3970%	0.0000%	-	-
MJC-21319	N	5,000.00	3,200.00	1,800.00	64.0000%	21.3970%	0.0000%	-	-
MJC-14156	N	10,000.00	6,400.00	3,600.00	64.0000%	21.3970%	0.0000%	-	-
MJC-22252	N	10,000.00	6,400.00	3,600.00	64.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17644	N	250,000.00	160,480.00	89,520.00	64.1900%	21.3970%	0.0000%	-	-
MJC-19304	N	3,300.00	2,120.00	1,180.00	64.2400%	21.3970%	0.0000%	-	-
MJC-15342	N	7,000.00	4,500.00	2,500.00	64.2900%	21.3970%	0.0000%	-	-
MJC-14082	N	4,500.00	2,900.00	1,600.00	64.4400%	21.3970%	0.0000%	-	-
MJC-23664	N	9,000.00	5,800.00	3,200.00	64.4400%	21.3970%	0.0000%	-	-
MJC-17083	N	10,000.00	6,450.00	3,550.00	64.5000%	21.3970%	0.0000%	-	-
MJC-13880	N	16,000.00	10,335.00	5,665.00	64.5900%	21.3970%	0.0000%	-	-
MJC-23868	N	8,500.00	5,500.00	3,000.00	64.7100%	21.3970%	0.0000%	-	-
MJC-19280	N	20,000.00	13,000.00	7,000.00	65.0000%	21.3970%	0.0000%	-	-
MJC-13316	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-17497	N	1,000.00	650.00	350.00	65.0000%	21.3970%	0.0000%	-	-
MJC-18993	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-15126	N	8,000.00	5,200.00	2,800.00	65.0000%	21.3970%	0.0000%	-	-
MJC-23050	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-20669	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-17737	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-16347	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-12193	N	1,000.00	650.00	350.00	65.0000%	21.3970%	0.0000%	-	-
MJC-17570	N	78,000.00	50,700.00	27,300.00	65.0000%	21.3970%	0.0000%	-	-
MJC-18374	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-15546	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-13913	N	6,000.00	3,900.00	2,100.00	65.0000%	21.3970%	0.0000%	-	-
MJC-11845	N	20,000.00	13,000.00	7,000.00	65.0000%	21.3970%	0.0000%	-	-
MJC-12420	N	10,000.00	6,500.00	3,500.00	65.0000%	21.3970%	0.0000%	-	-
MJC-16165	N	20,000.00	13,000.00	7,000.00	65.0000%	21.3970%	0.0000%	-	-
MJC-14630	N	20,000.00	13,000.00	7,000.00	65.0000%	21.3970%	0.0000%	-	-
MJC-11649	N	11,000.00	7,200.00	3,800.00	65.4500%	21.3970%	0.0000%	-	-
MJC-11961	N	40,000.00	26,200.00	13,800.00	65.5000%	21.3970%	0.0000%	-	-
MJC-22604	N	80,000.00	52,600.00	27,400.00	65.7500%	21.3970%	0.0000%	-	-
MJC-17097	N	25,000.00	16,460.00	8,540.00	65.8400%	21.3970%	0.0000%	-	-
MJC-20205	N	6,000.00	3,960.00	2,040.00	66.0000%	21.3970%	0.0000%	-	-
MJC-20344	N	10,000.00	6,600.00	3,400.00	66.0000%	21.3970%	0.0000%	-	-
MJC-21327	N	25,000.00	16,500.00	8,500.00	66.0000%	21.3970%	0.0000%	-	-
MJC-23335	N	20,000.00	13,200.00	6,800.00	66.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12889	N	8,300.00	5,480.00	2,820.00	66.0200%	21.3970%	0.0000%	-	-
MJC-15732	N	11,000.00	7,300.00	3,700.00	66.3600%	21.3970%	0.0000%	-	-
MJC-18711	N	20,000.00	13,300.00	6,700.00	66.5000%	21.3970%	0.0000%	-	-
MJC-13048	N	31,500.00	20,970.00	10,530.00	66.5700%	21.3970%	0.0000%	-	-
MJC-22287	N	3,000.00	2,000.00	1,000.00	66.6700%	21.3970%	0.0000%	-	-
MJC-15566	N	3,000.00	2,000.00	1,000.00	66.6700%	21.3970%	0.0000%	-	-
MJC-11571	N	15,000.00	10,000.00	5,000.00	66.6700%	21.3970%	0.0000%	-	-
MJC-14754	N	15,000.00	10,000.00	5,000.00	66.6700%	21.3970%	0.0000%	-	-
MJC-14880	N	15,000.00	10,000.00	5,000.00	66.6700%	21.3970%	0.0000%	-	-
MJC-15809	N	30,000.00	20,000.00	10,000.00	66.6700%	21.3970%	0.0000%	-	-
MJC-12441	N	30,000.00	20,020.00	9,980.00	66.7300%	21.3970%	0.0000%	-	-
MJC-12262	N	10,000.00	6,700.00	3,300.00	67.0000%	21.3970%	0.0000%	-	-
MJC-15721	N	10,000.00	6,700.00	3,300.00	67.0000%	21.3970%	0.0000%	-	-
MJC-23967	N	50,000.00	33,500.00	16,500.00	67.0000%	21.3970%	0.0000%	-	-
MJC-21630	N	20,000.00	13,400.00	6,600.00	67.0000%	21.3970%	0.0000%	-	-
MJC-16599	N	10,000.00	6,700.00	3,300.00	67.0000%	21.3970%	0.0000%	-	-
MJC-23719	N	123,500.00	83,268.00	40,232.00	67.4200%	21.3970%	0.0000%	-	-
MJC-20935	N	12,000.00	8,100.00	3,900.00	67.5000%	21.3970%	0.0000%	-	-
MJC-15412	N	10,000.00	6,750.00	3,250.00	67.5000%	21.3970%	0.0000%	-	-
MJC-14554	N	20,000.00	13,500.00	6,500.00	67.5000%	21.3970%	0.0000%	-	-
MJC-20145	N	350,000.00	236,250.00	113,750.00	67.5000%	21.3970%	0.0000%	-	-
MJC-18764	N	20,000.00	13,500.00	6,500.00	67.5000%	21.3970%	0.0000%	-	-
MJC-20984	N	10,000.00	6,750.00	3,250.00	67.5000%	21.3970%	0.0000%	-	-
MJC-20295	N	20,000.00	13,500.00	6,500.00	67.5000%	21.3970%	0.0000%	-	-
MJC-22428	N	20,000.00	13,500.00	6,500.00	67.5000%	21.3970%	0.0000%	-	-
MJC-14358	N	10,000.00	6,750.00	3,250.00	67.5000%	21.3970%	0.0000%	-	-
MJC-15653	N	20,000.00	13,500.00	6,500.00	67.5000%	21.3970%	0.0000%	-	-
MJC-15013	N	12,000.00	8,100.00	3,900.00	67.5000%	21.3970%	0.0000%	-	-
MJC-19417	N	2,000.00	1,350.00	650.00	67.5000%	21.3970%	0.0000%	-	-
MJC-21708	N	10,000.00	6,760.00	3,240.00	67.6000%	21.3970%	0.0000%	-	-
MJC-15723	N	20,000.00	13,540.00	6,460.00	67.7000%	21.3970%	0.0000%	-	-
MJC-23737	N	35,000.00	23,800.00	11,200.00	68.0000%	21.3970%	0.0000%	-	-
MJC-11464	N	10,000.00	6,800.00	3,200.00	68.0000%	21.3970%	0.0000%	-	-
MJC-23993	N	10,000.00	6,800.00	3,200.00	68.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-15625	N	10,000.00	6,800.00	3,200.00	68.0000%	21.3970%	0.0000%	-	-
MJC-19408	N	25,000.00	17,000.00	8,000.00	68.0000%	21.3970%	0.0000%	-	-
MJC-13551	N	5,000.00	3,400.00	1,600.00	68.0000%	21.3970%	0.0000%	-	-
MJC-21274	N	294,800.00	200,520.00	94,280.00	68.0200%	21.3970%	0.0000%	-	-
MJC-11534	N	8,000.00	5,450.00	2,550.00	68.1300%	21.3970%	0.0000%	-	-
MJC-16704	N	87,000.00	59,400.00	27,600.00	68.2800%	21.3970%	0.0000%	-	-
MJC-13979	N	3,000.00	2,050.00	950.00	68.3300%	21.3970%	0.0000%	-	-
MJC-23953	N	20,000.00	13,700.00	6,300.00	68.5000%	21.3970%	0.0000%	-	-
MJC-21837	N	110,000.00	76,000.00	34,000.00	69.0900%	21.3970%	0.0000%	-	-
MJC-18941	N	60,000.00	41,500.00	18,500.00	69.1700%	21.3970%	0.0000%	-	-
MJC-13907	N	3,250.00	2,250.00	1,000.00	69.2300%	21.3970%	0.0000%	-	-
MJC-13985	N	40,000.00	27,750.00	12,250.00	69.3800%	21.3970%	0.0000%	-	-
MJC-23214	N	20,000.00	13,900.00	6,100.00	69.5000%	21.3970%	0.0000%	-	-
MJC-15608	N	80,000.00	55,724.00	24,276.00	69.6600%	21.3970%	0.0000%	-	-
MJC-21645	N	30,000.00	20,900.00	9,100.00	69.6700%	21.3970%	0.0000%	-	-
MJC-17512	N	4,800.00	3,350.00	1,450.00	69.7900%	21.3970%	0.0000%	-	-
MJC-20616	N	300,000.00	209,775.00	90,225.00	69.9300%	21.3970%	0.0000%	-	-
MJC-16106	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-12120	N	2,000.00	1,400.00	600.00	70.0000%	21.3970%	0.0000%	-	-
MJC-18283	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-17751	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-16890	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-14758	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-22569	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-23133	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-21860	N	1,000.00	700.00	300.00	70.0000%	21.3970%	0.0000%	-	-
MJC-20601	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-22642	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-19562	N	50,000.00	35,000.00	15,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-17514	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-13733	N	25,000.00	17,500.00	7,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-20444	N	3,000.00	2,100.00	900.00	70.0000%	21.3970%	0.0000%	-	-
MJC-19369	N	2,000.00	1,400.00	600.00	70.0000%	21.3970%	0.0000%	-	-
MJC-15839	N	15,000.00	10,500.00	4,500.00	70.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20695	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-17919	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-22370	N	55,000.00	38,500.00	16,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-16746	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-19483	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-21063	N	3,000.00	2,100.00	900.00	70.0000%	21.3970%	0.0000%	-	-
MJC-15376	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-14479	N	6,000.00	4,200.00	1,800.00	70.0000%	21.3970%	0.0000%	-	-
MJC-13138	N	3,000.00	2,100.00	900.00	70.0000%	21.3970%	0.0000%	-	-
MJC-11691	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-13165	N	1,000.00	700.00	300.00	70.0000%	21.3970%	0.0000%	-	-
MJC-22172	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-21929	N	1,000.00	700.00	300.00	70.0000%	21.3970%	0.0000%	-	-
MJC-21045	N	1,000.00	700.00	300.00	70.0000%	21.3970%	0.0000%	-	-
MJC-16309	N	11,000.00	7,700.00	3,300.00	70.0000%	21.3970%	0.0000%	-	-
MJC-18773	N	2,000.00	1,400.00	600.00	70.0000%	21.3970%	0.0000%	-	-
MJC-14328	N	8,000.00	5,600.00	2,400.00	70.0000%	21.3970%	0.0000%	-	-
MJC-15256	N	15,000.00	10,500.00	4,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-14244	N	25,000.00	17,500.00	7,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-22301	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-13737	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-21905	N	20,000.00	14,000.00	6,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-19434	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-11563	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-13764	N	2,000.00	1,400.00	600.00	70.0000%	21.3970%	0.0000%	-	-
MJC-16230	N	30,000.00	21,000.00	9,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-17932	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-18492	N	1,000.00	700.00	300.00	70.0000%	21.3970%	0.0000%	-	-
MJC-11305	N	40,000.00	28,000.00	12,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-18588	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-16745	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-16519	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-21643	N	3,000.00	2,100.00	900.00	70.0000%	21.3970%	0.0000%	-	-
MJC-17823	N	25,000.00	17,500.00	7,500.00	70.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-23596	N	3,000.00	2,100.00	900.00	70.0000%	21.3970%	0.0000%	-	-
MJC-22511	N	50,000.00	35,000.00	15,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-11630	N	10,000.00	7,000.00	3,000.00	70.0000%	21.3970%	0.0000%	-	-
MJC-11231	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-22426	N	5,000.00	3,500.00	1,500.00	70.0000%	21.3970%	0.0000%	-	-
MJC-19510	N	50,000.00	35,050.00	14,950.00	70.1000%	21.3970%	0.0000%	-	-
MJC-12725	N	20,000.00	14,050.00	5,950.00	70.2500%	21.3970%	0.0000%	-	-
MJC-15596	N	22,000.00	15,460.00	6,540.00	70.2700%	21.3970%	0.0000%	-	-
MJC-22548	N	3,000.00	2,110.00	890.00	70.3300%	21.3970%	0.0000%	-	-
MJC-11726	N	20,000.00	14,100.00	5,900.00	70.5000%	21.3970%	0.0000%	-	-
MJC-15067	N	13,000.00	9,180.00	3,820.00	70.6200%	21.3970%	0.0000%	-	-
MJC-16782	N	8,000.00	5,650.00	2,350.00	70.6300%	21.3970%	0.0000%	-	-
MJC-18433	N	5,000.00	3,542.50	1,457.50	70.8500%	21.3970%	0.0000%	-	-
MJC-23809	N	15,000.00	10,650.00	4,350.00	71.0000%	21.3970%	0.0000%	-	-
MJC-22283	N	4,000.00	2,850.00	1,150.00	71.2500%	21.3970%	0.0000%	-	-
MJC-21714	N	5,000.00	3,570.00	1,430.00	71.4000%	21.3970%	0.0000%	-	-
MJC-17871	N	20,000.00	14,300.00	5,700.00	71.5000%	21.3970%	0.0000%	-	-
MJC-19605	N	100,000.00	71,500.00	28,500.00	71.5000%	21.3970%	0.0000%	-	-
MJC-11240	N	35,000.00	25,050.00	9,950.00	71.5700%	21.3970%	0.0000%	-	-
MJC-11710	N	25,000.00	17,900.00	7,100.00	71.6000%	21.3970%	0.0000%	-	-
MJC-14185	N	3,000.00	2,150.00	850.00	71.6700%	21.3970%	0.0000%	-	-
MJC-11784	N	6,000.00	4,300.00	1,700.00	71.6700%	21.3970%	0.0000%	-	-
MJC-12535	N	21,000.00	15,050.00	5,950.00	71.6700%	21.3970%	0.0000%	-	-
MJC-23272	N	4,000.00	2,880.00	1,120.00	72.0000%	21.3970%	0.0000%	-	-
MJC-23650	N	5,000.00	3,600.00	1,400.00	72.0000%	21.3970%	0.0000%	-	-
MJC-15594	N	10,000.00	7,200.00	2,800.00	72.0000%	21.3970%	0.0000%	-	-
MJC-11617	N	20,000.00	14,400.00	5,600.00	72.0000%	21.3970%	0.0000%	-	-
MJC-16906	N	5,000.00	3,600.00	1,400.00	72.0000%	21.3970%	0.0000%	-	-
MJC-17283	N	10,000.00	7,200.00	2,800.00	72.0000%	21.3970%	0.0000%	-	-
MJC-23985	N	10,000.00	7,200.00	2,800.00	72.0000%	21.3970%	0.0000%	-	-
MJC-17028	N	5,000.00	3,600.00	1,400.00	72.0000%	21.3970%	0.0000%	-	-
MJC-23679	N	5,000.00	3,600.00	1,400.00	72.0000%	21.3970%	0.0000%	-	-
MJC-12582	N	155,500.00	112,160.00	43,340.00	72.1300%	21.3970%	0.0000%	-	-
MJC-19371	N	40,000.00	28,875.00	11,125.00	72.1900%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-13104	N	10,000.00	7,220.00	2,780.00	72.2000%	21.3970%	0.0000%	-	-
MJC-22864	N	18,000.00	13,000.00	5,000.00	72.2200%	21.3970%	0.0000%	-	-
MJC-20682	N	15,000.00	10,840.00	4,160.00	72.2700%	21.3970%	0.0000%	-	-
MJC-21330	N	95,000.00	68,770.00	26,230.00	72.3900%	21.3970%	0.0000%	-	-
MJC-14669	N	20,000.00	14,500.00	5,500.00	72.5000%	21.3970%	0.0000%	-	-
MJC-20305	N	2,000.00	1,450.00	550.00	72.5000%	21.3970%	0.0000%	-	-
MJC-20249	N	120,000.00	87,000.00	33,000.00	72.5000%	21.3970%	0.0000%	-	-
MJC-19732	N	6,000.00	4,350.00	1,650.00	72.5000%	21.3970%	0.0000%	-	-
MJC-15910	N	30,000.00	21,800.00	8,200.00	72.6700%	21.3970%	0.0000%	-	-
MJC-19704	N	120,000.00	87,200.00	32,800.00	72.6700%	21.3970%	0.0000%	-	-
MJC-15089	N	55,000.00	40,000.00	15,000.00	72.7300%	21.3970%	0.0000%	-	-
MJC-19476	N	5,000.00	3,650.00	1,350.00	73.0000%	21.3970%	0.0000%	-	-
MJC-11817	N	10,000.00	7,300.00	2,700.00	73.0000%	21.3970%	0.0000%	-	-
MJC-23992	N	1,300.00	950.00	350.00	73.0800%	21.3970%	0.0000%	-	-
MJC-12099	N	30,000.00	22,000.00	8,000.00	73.3300%	21.3970%	0.0000%	-	-
MJC-11294	N	1,500.00	1,100.00	400.00	73.3300%	21.3970%	0.0000%	-	-
MJC-11913	N	15,000.00	11,000.00	4,000.00	73.3300%	21.3970%	0.0000%	-	-
MJC-12994	N	3,000.00	2,200.00	800.00	73.3300%	21.3970%	0.0000%	-	-
MJC-17383	N	3,000.00	2,200.00	800.00	73.3300%	21.3970%	0.0000%	-	-
MJC-11709	N	90,000.00	66,000.00	24,000.00	73.3300%	21.3970%	0.0000%	-	-
MJC-19138	N	15,000.00	11,000.00	4,000.00	73.3300%	21.3970%	0.0000%	-	-
MJC-19451	N	15,000.00	11,000.00	4,000.00	73.3300%	21.3970%	0.0000%	-	-
MJC-22182	N	50,000.00	36,733.75	13,266.25	73.4700%	21.3970%	0.0000%	-	-
MJC-14575	N	10,000.00	7,350.00	2,650.00	73.5000%	21.3970%	0.0000%	-	-
MJC-11393	N	110,000.00	80,850.00	29,150.00	73.5000%	21.3970%	0.0000%	-	-
MJC-16942	N	17,000.00	12,500.00	4,500.00	73.5300%	21.3970%	0.0000%	-	-
MJC-22963	N	5,000.00	3,700.00	1,300.00	74.0000%	21.3970%	0.0000%	-	-
MJC-22085	N	1,000.00	740.00	260.00	74.0000%	21.3970%	0.0000%	-	-
MJC-20711	N	10,000.00	7,400.00	2,600.00	74.0000%	21.3970%	0.0000%	-	-
MJC-21218	N	10,000.00	7,400.00	2,600.00	74.0000%	21.3970%	0.0000%	-	-
MJC-21181	N	5,000.00	3,700.00	1,300.00	74.0000%	21.3970%	0.0000%	-	-
MJC-19028	N	5,000.00	3,700.00	1,300.00	74.0000%	21.3970%	0.0000%	-	-
MJC-22053	N	10,000.00	7,400.00	2,600.00	74.0000%	21.3970%	0.0000%	-	-
MJC-23075	N	11,000.00	8,150.00	2,850.00	74.0900%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-22304	N	55,000.00	40,758.00	14,242.00	74.1100%	21.3970%	0.0000%	-	-
MJC-23370	N	11,300.00	8,410.00	2,890.00	74.4200%	21.3970%	0.0000%	-	-
MJC-23074	N	50,000.00	37,250.00	12,750.00	74.5000%	21.3970%	0.0000%	-	-
MJC-11533	N	10,000.00	7,450.00	2,550.00	74.5000%	21.3970%	0.0000%	-	-
MJC-12792	N	40,000.00	29,800.00	10,200.00	74.5000%	21.3970%	0.0000%	-	-
MJC-15147	N	64,000.00	47,700.00	16,300.00	74.5300%	21.3970%	0.0000%	-	-
MJC-22666	N	10,000.00	7,480.00	2,520.00	74.8000%	21.3970%	0.0000%	-	-
MJC-23640	N	6,300.00	4,720.00	1,580.00	74.9200%	21.3970%	0.0000%	-	-
MJC-14823	N	25,000.00	18,750.00	6,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-23647	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-13484	N	2,000.00	1,500.00	500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-18640	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-16864	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-21082	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-13401	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-15772	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-17528	N	30,000.00	22,500.00	7,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-21702	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-19893	N	50,000.00	37,500.00	12,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-12326	N	100,000.00	75,000.00	25,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20054	N	20,000.00	15,000.00	5,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20137	N	6,000.00	4,500.00	1,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20799	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20007	N	20,000.00	15,000.00	5,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-11344	N	8,000.00	6,000.00	2,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-21091	N	40,000.00	30,000.00	10,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-14345	N	1,000.00	750.00	250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20631	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-15386	N	30,000.00	22,500.00	7,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-13654	N	20,000.00	15,000.00	5,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-15198	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-13595	N	2,000.00	1,500.00	500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-14321	N	30,000.00	22,500.00	7,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-22619	N	8,000.00	6,000.00	2,000.00	75.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20375	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-16148	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-23629	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20949	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-13695	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20596	N	15,000.00	11,250.00	3,750.00	75.0000%	21.3970%	0.0000%	-	-
MJC-23213	N	5,000.00	3,750.00	1,250.00	75.0000%	21.3970%	0.0000%	-	-
MJC-17455	N	6,000.00	4,500.00	1,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-19967	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-15285	N	4,000.00	3,000.00	1,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-16808	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20847	N	10,000.00	7,500.00	2,500.00	75.0000%	21.3970%	0.0000%	-	-
MJC-19537	N	55,000.00	41,250.00	13,750.00	75.0000%	21.3970%	0.0000%	-	-
MJC-13292	N	15,000.00	11,250.00	3,750.00	75.0000%	21.3970%	0.0000%	-	-
MJC-14971	N	40,000.00	30,000.00	10,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-20307	N	20,000.00	15,000.00	5,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-24076	N	4,000.00	3,000.00	1,000.00	75.0000%	21.3970%	0.0000%	-	-
MJC-19612	N	10,000.00	7,515.00	2,485.00	75.1500%	21.3970%	0.0000%	-	-
MJC-21276	N	40,000.00	30,200.00	9,800.00	75.5000%	21.3970%	0.0000%	-	-
MJC-20451	N	15,000.00	11,350.00	3,650.00	75.6700%	21.3970%	0.0000%	-	-
MJC-21011	N	110,000.00	83,250.00	26,750.00	75.6800%	21.3970%	0.0000%	-	-
MJC-23338	N	21,000.00	15,900.00	5,100.00	75.7100%	21.3970%	0.0000%	-	-
MJC-20483	N	15,000.00	11,400.00	3,600.00	76.0000%	21.3970%	0.0000%	-	-
MJC-22382	N	20,000.00	15,200.00	4,800.00	76.0000%	21.3970%	0.0000%	-	-
MJC-20853	N	17,500.00	13,325.00	4,175.00	76.1400%	21.3970%	0.0000%	-	-
MJC-21813	N	15,000.00	11,500.00	3,500.00	76.6700%	21.3970%	0.0000%	-	-
MJC-12454	N	15,000.00	11,500.00	3,500.00	76.6700%	21.3970%	0.0000%	-	-
MJC-14877	N	30,000.00	23,000.00	7,000.00	76.6700%	21.3970%	0.0000%	-	-
MJC-19873	N	15,000.00	11,500.00	3,500.00	76.6700%	21.3970%	0.0000%	-	-
MJC-12559	N	6,000.00	4,600.00	1,400.00	76.6700%	21.3970%	0.0000%	-	-
MJC-22059	N	30,000.00	23,000.00	7,000.00	76.6700%	21.3970%	0.0000%	-	-
MJC-13814	N	32,500.00	25,000.00	7,500.00	76.9200%	21.3970%	0.0000%	-	-
MJC-21972	N	5,000.00	3,850.00	1,150.00	77.0000%	21.3970%	0.0000%	-	-
MJC-13808	N	5,000.00	3,850.00	1,150.00	77.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-17323	N	10,000.00	7,700.00	2,300.00	77.0000%	21.3970%	0.0000%	-	-
MJC-11906	N	35,000.00	27,000.00	8,000.00	77.1400%	21.3970%	0.0000%	-	-
MJC-21986	N	7,000.00	5,400.00	1,600.00	77.1400%	21.3970%	0.0000%	-	-
MJC-16570	N	7,000.00	5,400.00	1,600.00	77.1400%	21.3970%	0.0000%	-	-
MJC-13799	N	8,000.00	6,200.00	1,800.00	77.5000%	21.3970%	0.0000%	-	-
MJC-13949	N	10,000.00	7,750.00	2,250.00	77.5000%	21.3970%	0.0000%	-	-
MJC-23973	N	4,000.00	3,100.00	900.00	77.5000%	21.3970%	0.0000%	-	-
MJC-12072	N	20,000.00	15,500.00	4,500.00	77.5000%	21.3970%	0.0000%	-	-
MJC-23192	N	30,000.00	23,300.00	6,700.00	77.6700%	21.3970%	0.0000%	-	-
MJC-20582	N	29,250.00	22,750.00	6,500.00	77.7800%	21.3970%	0.0000%	-	-
MJC-20268	N	10,000.00	7,800.00	2,200.00	78.0000%	21.3970%	0.0000%	-	-
MJC-14728	N	30,000.00	23,400.00	6,600.00	78.0000%	21.3970%	0.0000%	-	-
MJC-22362	N	5,000.00	3,900.00	1,100.00	78.0000%	21.3970%	0.0000%	-	-
MJC-12169	N	20,000.00	15,600.00	4,400.00	78.0000%	21.3970%	0.0000%	-	-
MJC-18526	N	10,000.00	7,800.00	2,200.00	78.0000%	21.3970%	0.0000%	-	-
MJC-14707	N	50,000.00	39,000.00	11,000.00	78.0000%	21.3970%	0.0000%	-	-
MJC-21050	N	13,500.00	10,545.00	2,955.00	78.1100%	21.3970%	0.0000%	-	-
MJC-14048	N	5,000.00	3,910.00	1,090.00	78.2000%	21.3970%	0.0000%	-	-
MJC-16289	N	8,000.00	6,260.00	1,740.00	78.2500%	21.3970%	0.0000%	-	-
MJC-16582	N	46,000.00	36,000.00	10,000.00	78.2600%	21.3970%	0.0000%	-	-
MJC-15542	N	3,000.00	2,350.00	650.00	78.3300%	21.3970%	0.0000%	-	-
MJC-16723	N	15,000.00	11,750.00	3,250.00	78.3300%	21.3970%	0.0000%	-	-
MJC-22286	N	15,000.00	11,750.00	3,250.00	78.3300%	21.3970%	0.0000%	-	-
MJC-15664	N	41,800.00	32,800.00	9,000.00	78.4700%	21.3970%	0.0000%	-	-
MJC-13903	N	40,000.00	31,500.00	8,500.00	78.7500%	21.3970%	0.0000%	-	-
MJC-14574	N	19,250.00	15,175.00	4,075.00	78.8300%	21.3970%	0.0000%	-	-
MJC-14272	N	5,500.00	4,340.00	1,160.00	78.9100%	21.3970%	0.0000%	-	-
MJC-15579	N	20,000.00	15,800.00	4,200.00	79.0000%	21.3970%	0.0000%	-	-
MJC-21924	N	5,000.00	3,950.00	1,050.00	79.0000%	21.3970%	0.0000%	-	-
MJC-19204	N	62,000.00	49,000.00	13,000.00	79.0300%	21.3970%	0.0000%	-	-
MJC-17713	N	5,000.00	3,980.00	1,020.00	79.6000%	21.3970%	0.0000%	-	-
MJC-13231	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-21027	N	20,000.00	16,000.00	4,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-22484	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-21998	N	30,000.00	24,000.00	6,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-22056	N	3,000.00	2,400.00	600.00	80.0000%	21.3970%	0.0000%	-	-
MJC-23648	N	10,000.00	8,000.00	2,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16120	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16489	N	30,000.00	24,000.00	6,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-15227	N	15,000.00	12,000.00	3,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-21014	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-13656	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-19545	N	100,000.00	80,000.00	20,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-17234	N	3,000.00	2,400.00	600.00	80.0000%	21.3970%	0.0000%	-	-
MJC-22096	N	10,000.00	8,000.00	2,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-22016	N	2,500.00	2,000.00	500.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16032	N	10,000.00	8,000.00	2,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-22220	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-23537	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16511	N	1,000.00	800.00	200.00	80.0000%	21.3970%	0.0000%	-	-
MJC-15844	N	20,000.00	16,000.00	4,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16227	N	10,000.00	8,000.00	2,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-23970	N	7,000.00	5,600.00	1,400.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16831	N	10,000.00	8,000.00	2,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-15559	N	2,000.00	1,600.00	400.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16999	N	10,000.00	8,000.00	2,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-13726	N	1,000.00	800.00	200.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16451	N	1,000.00	800.00	200.00	80.0000%	21.3970%	0.0000%	-	-
MJC-15895	N	20,000.00	16,000.00	4,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-14989	N	15,000.00	12,000.00	3,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-15052	N	50,000.00	40,000.00	10,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-17569	N	7,000.00	5,600.00	1,400.00	80.0000%	21.3970%	0.0000%	-	-
MJC-16918	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-18724	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-13319	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-20238	N	5,000.00	4,000.00	1,000.00	80.0000%	21.3970%	0.0000%	-	-
MJC-17878	N	84,000.00	67,500.00	16,500.00	80.3600%	21.3970%	0.0000%	-	-
MJC-23324	N	10,000.00	8,100.00	1,900.00	81.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-19032	N	10,000.00	8,100.00	1,900.00	81.0000%	21.3970%	0.0000%	-	-
MJC-15914	N	251,837.12	204,109.62	47,727.50	81.0500%	21.3970%	0.0000%	-	-
MJC-18325	N	10,000.00	8,150.00	1,850.00	81.5000%	21.3970%	0.0000%	-	-
MJC-18548	N	12,000.00	9,800.00	2,200.00	81.6700%	21.3970%	0.0000%	-	-
MJC-20704	N	12,000.00	9,840.00	2,160.00	82.0000%	21.3970%	0.0000%	-	-
MJC-20204	N	10,000.00	8,200.00	1,800.00	82.0000%	21.3970%	0.0000%	-	-
MJC-21546	N	7,000.00	5,740.00	1,260.00	82.0000%	21.3970%	0.0000%	-	-
MJC-23207	N	50,000.00	41,000.00	9,000.00	82.0000%	21.3970%	0.0000%	-	-
MJC-13029	N	5,000.00	4,100.00	900.00	82.0000%	21.3970%	0.0000%	-	-
MJC-14433	N	12,500.00	10,250.00	2,250.00	82.0000%	21.3970%	0.0000%	-	-
MJC-16651	N	10,000.00	8,200.00	1,800.00	82.0000%	21.3970%	0.0000%	-	-
MJC-16304	N	12,000.00	9,880.00	2,120.00	82.3300%	21.3970%	0.0000%	-	-
MJC-21090	N	5,000.00	4,125.00	875.00	82.5000%	21.3970%	0.0000%	-	-
MJC-19602	N	20,000.00	16,500.00	3,500.00	82.5000%	21.3970%	0.0000%	-	-
MJC-14876	N	20,000.00	16,500.00	3,500.00	82.5000%	21.3970%	0.0000%	-	-
MJC-21995	N	10,000.00	8,250.00	1,750.00	82.5000%	21.3970%	0.0000%	-	-
MJC-11355	N	60,000.00	49,499.98	10,500.02	82.5000%	21.3970%	0.0000%	-	-
MJC-14991	N	25,000.00	20,650.00	4,350.00	82.6000%	21.3970%	0.0000%	-	-
MJC-14569	N	3,000.00	2,480.00	520.00	82.6700%	21.3970%	0.0000%	-	-
MJC-18356	N	15,000.00	12,400.00	2,600.00	82.6700%	21.3970%	0.0000%	-	-
MJC-18824	N	10,000.00	8,300.00	1,700.00	83.0000%	21.3970%	0.0000%	-	-
MJC-19808	N	25,000.00	20,750.00	4,250.00	83.0000%	21.3970%	0.0000%	-	-
MJC-11298	N	12,100.00	10,130.00	1,970.00	83.7200%	21.3970%	0.0000%	-	-
MJC-21004	N	11,200.00	9,380.00	1,820.00	83.7500%	21.3970%	0.0000%	-	-
MJC-22985	N	10,000.00	8,400.00	1,600.00	84.0000%	21.3970%	0.0000%	-	-
MJC-19899	N	15,000.00	12,600.00	2,400.00	84.0000%	21.3970%	0.0000%	-	-
MJC-17937	N	5,000.00	4,200.00	800.00	84.0000%	21.3970%	0.0000%	-	-
MJC-22116	N	10,000.00	8,400.00	1,600.00	84.0000%	21.3970%	0.0000%	-	-
MJC-21231	N	20,000.00	16,800.00	3,200.00	84.0000%	21.3970%	0.0000%	-	-
MJC-23824	N	6,000.00	5,040.00	960.00	84.0000%	21.3970%	0.0000%	-	-
MJC-15136	N	15,000.00	12,650.00	2,350.00	84.3300%	21.3970%	0.0000%	-	-
MJC-23634	N	5,000.00	4,250.00	750.00	85.0000%	21.3970%	0.0000%	-	-
MJC-20454	N	2,000.00	1,700.00	300.00	85.0000%	21.3970%	0.0000%	-	-
MJC-17368	N	15,000.00	12,750.00	2,250.00	85.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20584	N	20,000.00	17,000.00	3,000.00	85.0000%	21.3970%	0.0000%	-	-
MJC-17607	N	10,000.00	8,500.00	1,500.00	85.0000%	21.3970%	0.0000%	-	-
MJC-14023	N	10,000.00	8,500.00	1,500.00	85.0000%	21.3970%	0.0000%	-	-
MJC-21736	N	10,000.00	8,500.00	1,500.00	85.0000%	21.3970%	0.0000%	-	-
MJC-16424	N	20,000.00	17,000.00	3,000.00	85.0000%	21.3970%	0.0000%	-	-
MJC-23236	N	10,000.00	8,500.00	1,500.00	85.0000%	21.3970%	0.0000%	-	-
MJC-17205	N	10,000.00	8,500.00	1,500.00	85.0000%	21.3970%	0.0000%	-	-
MJC-23551	N	13,000.00	11,050.00	1,950.00	85.0000%	21.3970%	0.0000%	-	-
MJC-19681	N	30,000.00	25,500.00	4,500.00	85.0000%	21.3970%	0.0000%	-	-
MJC-17809	N	10,000.00	8,500.00	1,500.00	85.0000%	21.3970%	0.0000%	-	-
MJC-14685	N	6,000.00	5,100.00	900.00	85.0000%	21.3970%	0.0000%	-	-
MJC-22900	N	20,000.00	17,000.00	3,000.00	85.0000%	21.3970%	0.0000%	-	-
MJC-21716	N	400,000.00	340,599.98	59,400.02	85.1500%	21.3970%	0.0000%	-	-
MJC-21392	N	40,000.00	34,090.00	5,910.00	85.2300%	21.3970%	0.0000%	-	-
MJC-12014	N	15,000.00	12,800.00	2,200.00	85.3300%	21.3970%	0.0000%	-	-
MJC-13683	N	19,000.00	16,300.00	2,700.00	85.7900%	21.3970%	0.0000%	-	-
MJC-15325	N	5,000.00	4,300.00	700.00	86.0000%	21.3970%	0.0000%	-	-
MJC-23114	N	10,000.00	8,600.00	1,400.00	86.0000%	21.3970%	0.0000%	-	-
MJC-23604	N	15,000.00	12,900.00	2,100.00	86.0000%	21.3970%	0.0000%	-	-
MJC-21175	N	5,000.00	4,320.00	680.00	86.4000%	21.3970%	0.0000%	-	-
MJC-14805	N	3,000.00	2,600.00	400.00	86.6700%	21.3970%	0.0000%	-	-
MJC-20509	N	15,000.00	13,000.00	2,000.00	86.6700%	21.3970%	0.0000%	-	-
MJC-22123	N	15,000.00	13,000.00	2,000.00	86.6700%	21.3970%	0.0000%	-	-
MJC-18387	N	15,000.00	13,000.00	2,000.00	86.6700%	21.3970%	0.0000%	-	-
MJC-17157	N	15,000.00	13,075.00	1,925.00	87.1700%	21.3970%	0.0000%	-	-
MJC-12453	N	13,000.00	11,400.00	1,600.00	87.6900%	21.3970%	0.0000%	-	-
MJC-23099	N	5,000.00	4,400.00	600.00	88.0000%	21.3970%	0.0000%	-	-
MJC-13705	N	50,000.00	44,000.00	6,000.00	88.0000%	21.3970%	0.0000%	-	-
MJC-21545	N	10,000.00	8,800.00	1,200.00	88.0000%	21.3970%	0.0000%	-	-
MJC-20389	N	18,500.00	16,300.00	2,200.00	88.1100%	21.3970%	0.0000%	-	-
MJC-23463	N	7,000.00	6,200.00	800.00	88.5700%	21.3970%	0.0000%	-	-
MJC-20406	N	21,000.00	18,650.00	2,350.00	88.8100%	21.3970%	0.0000%	-	-
MJC-13396	N	5,000.00	4,450.00	550.00	89.0000%	21.3970%	0.0000%	-	-
MJC-22258	N	10,000.00	8,900.00	1,100.00	89.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-20248	N	30,000.00	26,875.00	3,125.00	89.5800%	21.3970%	0.0000%	-	-
MJC-23442	N	30,000.00	26,900.00	3,100.00	89.6700%	21.3970%	0.0000%	-	-
MJC-21570	N	11,000.00	9,895.00	1,105.00	89.9500%	21.3970%	0.0000%	-	-
MJC-17159	N	5,000.00	4,500.00	500.00	90.0000%	21.3970%	0.0000%	-	-
MJC-16052	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-20008	N	50,000.00	45,000.00	5,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-11950	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-15778	N	20,000.00	18,000.00	2,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-14545	N	50,000.00	45,000.00	5,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-13879	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-18513	N	20,000.00	18,000.00	2,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-14131	N	3,000.00	2,700.00	300.00	90.0000%	21.3970%	0.0000%	-	-
MJC-12715	N	5,000.00	4,500.00	500.00	90.0000%	21.3970%	0.0000%	-	-
MJC-17259	N	5,000.00	4,500.00	500.00	90.0000%	21.3970%	0.0000%	-	-
MJC-20161	N	5,000.00	4,500.00	500.00	90.0000%	21.3970%	0.0000%	-	-
MJC-20851	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-23388	N	20,000.00	18,000.00	2,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-13745	N	3,000.00	2,700.00	300.00	90.0000%	21.3970%	0.0000%	-	-
MJC-23123	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-20905	N	30,000.00	27,000.00	3,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-22487	N	40,000.00	36,000.00	4,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-21991	N	20,000.00	18,000.00	2,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-14543	N	2,000.00	1,800.00	200.00	90.0000%	21.3970%	0.0000%	-	-
MJC-22722	N	25,000.00	22,500.00	2,500.00	90.0000%	21.3970%	0.0000%	-	-
MJC-16071	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-17317	N	3,000.00	2,700.00	300.00	90.0000%	21.3970%	0.0000%	-	-
MJC-19498	N	20,000.00	18,000.00	2,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-14666	N	6,000.00	5,400.00	600.00	90.0000%	21.3970%	0.0000%	-	-
MJC-19422	N	5,000.00	4,500.00	500.00	90.0000%	21.3970%	0.0000%	-	-
MJC-20846	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-19508	N	20,000.00	18,000.00	2,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-19931	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-18392	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-18339	N	5,000.00	4,500.00	500.00	90.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

		A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	
Claim No.	Disputed Claims	Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	Distribution Amount for Non-Disputed Claimants
MJC-12678	N	5,000.00	4,500.00	500.00	90.0000%	21.3970%	0.0000%	-	-
MJC-22178	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-17399	N	50,000.00	45,000.00	5,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-14658	N	8,000.00	7,200.00	800.00	90.0000%	21.3970%	0.0000%	-	-
MJC-18034	N	5,000.00	4,500.00	500.00	90.0000%	21.3970%	0.0000%	-	-
MJC-20857	N	20,000.00	18,000.00	2,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-11724	N	10,000.00	9,000.00	1,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-20122	N	20,000.00	18,000.00	2,000.00	90.0000%	21.3970%	0.0000%	-	-
MJC-16867	N	2,000.00	1,800.00	200.00	90.0000%	21.3970%	0.0000%	-	-
MJC-15673	N	35,000.00	31,600.00	3,400.00	90.2900%	21.3970%	0.0000%	-	-
MJC-20458	N	45,035.00	40,950.00	4,085.00	90.9300%	21.3970%	0.0000%	-	-
MJC-23058	N	25,000.00	22,750.00	2,250.00	91.0000%	21.3970%	0.0000%	-	-
MJC-22401	N	50,000.00	45,500.00	4,500.00	91.0000%	21.3970%	0.0000%	-	-
MJC-22245	N	10,000.00	9,100.00	900.00	91.0000%	21.3970%	0.0000%	-	-
MJC-11686	N	20,000.00	18,250.00	1,750.00	91.2500%	21.3970%	0.0000%	-	-
MJC-17830	N	40,000.00	36,500.00	3,500.00	91.2500%	21.3970%	0.0000%	-	-
MJC-19535	N	35,000.00	32,000.00	3,000.00	91.4300%	21.3970%	0.0000%	-	-
MJC-17122	N	30,000.00	27,500.00	2,500.00	91.6700%	21.3970%	0.0000%	-	-
MJC-20650	N	6,000.00	5,500.00	500.00	91.6700%	21.3970%	0.0000%	-	-
MJC-11284	N	13,000.00	11,950.00	1,050.00	91.9200%	21.3970%	0.0000%	-	-
MJC-23397	N	3,000.00	2,760.00	240.00	92.0000%	21.3970%	0.0000%	-	-
MJC-19865	N	15,000.00	13,850.00	1,150.00	92.3300%	21.3970%	0.0000%	-	-
MJC-18056	N	25,000.00	23,100.00	1,900.00	92.4000%	21.3970%	0.0000%	-	-
MJC-13609	N	25,000.00	23,100.00	1,900.00	92.4000%	21.3970%	0.0000%	-	-
MJC-14560	N	20,000.00	18,500.00	1,500.00	92.5000%	21.3970%	0.0000%	-	-
MJC-13950	N	7,000.00	6,500.00	500.00	92.8600%	21.3970%	0.0000%	-	-
MJC-16174	N	10,000.00	9,300.00	700.00	93.0000%	21.3970%	0.0000%	-	-
MJC-15117	N	20,000.00	18,600.00	1,400.00	93.0000%	21.3970%	0.0000%	-	-
MJC-21489	N	68,000.00	63,330.00	4,670.00	93.1300%	21.3970%	0.0000%	-	-
MJC-23001	N	20,000.00	18,700.00	1,300.00	93.5000%	21.3970%	0.0000%	-	-
MJC-15728	N	40,000.00	37,500.00	2,500.00	93.7500%	21.3970%	0.0000%	-	-
MJC-22439	N	50,000.00	46,900.00	3,100.00	93.8000%	21.3970%	0.0000%	-	-
MJC-15148	N	15,000.00	14,100.00	900.00	94.0000%	21.3970%	0.0000%	-	-
MJC-20158	N	10,000.00	9,400.00	600.00	94.0000%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA

CASE NO. 21-61644-CIV-SINGHAL

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A	B	C = A - B	D = B / A	E	F = E - D, If E <= D	G = F * A	Distribution Amount for Non-Disputed Claimants
		Amount Invested [Pre-Receivership]	Amount Recovered [Pre-Receivership]	Net Balance [Pre-Receivership]	% of Recovered Investment [Pre-Receivership]	Proposed Rising Tide Distribution %	% Recovery for Allowed Claimants Under Proposal	Proposed Distribution	
MJC-23300	N	9,000.00	8,550.00	450.00	95.0000%	21.3970%	0.0000%	-	-
MJC-12197	N	40,000.00	38,000.00	2,000.00	95.0000%	21.3970%	0.0000%	-	-
MJC-23665	N	4,000.00	3,800.00	200.00	95.0000%	21.3970%	0.0000%	-	-
MJC-11075	N	10,000.00	9,500.00	500.00	95.0000%	21.3970%	0.0000%	-	-
MJC-20230	N	75,000.00	71,250.00	3,750.00	95.0000%	21.3970%	0.0000%	-	-
MJC-13420	N	40,000.00	38,100.00	1,900.00	95.2500%	21.3970%	0.0000%	-	-
MJC-20702	N	20,000.00	19,080.00	920.00	95.4000%	21.3970%	0.0000%	-	-
MJC-21500	N	150,000.00	143,602.00	6,398.00	95.7300%	21.3970%	0.0000%	-	-
MJC-17392	N	60,000.00	57,500.00	2,500.00	95.8300%	21.3970%	0.0000%	-	-
MJC-17623	N	128,000.00	122,800.00	5,200.00	95.9400%	21.3970%	0.0000%	-	-
MJC-22688	N	15,000.00	14,400.00	600.00	96.0000%	21.3970%	0.0000%	-	-
MJC-23502	N	10,000.00	9,600.00	400.00	96.0000%	21.3970%	0.0000%	-	-
MJC-22626	N	7,000.00	6,750.00	250.00	96.4300%	21.3970%	0.0000%	-	-
MJC-11405	N	35,200.00	33,950.00	1,250.00	96.4500%	21.3970%	0.0000%	-	-
MJC-23494	N	3,000.00	2,900.00	100.00	96.6700%	21.3970%	0.0000%	-	-
MJC-22218	N	40,000.00	38,750.00	1,250.00	96.8800%	21.3970%	0.0000%	-	-
MJC-21134	N	10,000.00	9,700.00	300.00	97.0000%	21.3970%	0.0000%	-	-
MJC-16186	N	20,000.00	19,400.00	600.00	97.0000%	21.3970%	0.0000%	-	-
MJC-14636	N	25,000.00	24,250.00	750.00	97.0000%	21.3970%	0.0000%	-	-
MJC-19440	N	20,000.00	19,450.00	550.00	97.2500%	21.3970%	0.0000%	-	-
MJC-12568	N	15,000.00	14,606.00	394.00	97.3700%	21.3970%	0.0000%	-	-
MJC-14779	N	2,000.00	1,950.00	50.00	97.5000%	21.3970%	0.0000%	-	-
MJC-13716	N	10,000.00	9,750.00	250.00	97.5000%	21.3970%	0.0000%	-	-
MJC-14921	N	4,500.00	4,400.00	100.00	97.7800%	21.3970%	0.0000%	-	-
MJC-16116	N	5,000.00	4,900.00	100.00	98.0000%	21.3970%	0.0000%	-	-
MJC-23387	N	10,000.00	9,800.00	200.00	98.0000%	21.3970%	0.0000%	-	-
MJC-22933	N	25,000.00	24,500.00	500.00	98.0000%	21.3970%	0.0000%	-	-
MJC-11089	N	6,000.00	5,880.00	120.00	98.0000%	21.3970%	0.0000%	-	-
MJC-12276	N	10,000.00	9,800.00	200.00	98.0000%	21.3970%	0.0000%	-	-
MJC-16976	N	5,000.00	4,900.00	100.00	98.0000%	21.3970%	0.0000%	-	-
MJC-22612	N	15,000.00	14,750.00	250.00	98.3300%	21.3970%	0.0000%	-	-
MJC-12817	N	25,000.00	24,600.00	400.00	98.4000%	21.3970%	0.0000%	-	-
MJC-20200	N	10,000.00	9,900.00	100.00	99.0000%	21.3970%	0.0000%	-	-
MJC-13257	N	23,000.00	22,850.00	150.00	99.3500%	21.3970%	0.0000%	-	-

SECURITIES AND EXCHANGE COMMISSION

V.

MJ CAPITAL FUNDING, LLC; MJ TAXES AND MORE, INC.; AND JOHANNA M. GARCIA
 CASE NO. 21-61644-CIV-SINGHAL
 UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF FLORIDA

Rising Tide Analysis: 1st Claims Distribution for \$12.5 Million

Source: MJ Claims for Accountants Spreadsheet Provided by Receiver.

Total Amount Available to Distribute	\$ 12,500,000.00	Total Proposed Distribution	\$ 12,499,955.70
Proposed Rising Tide Distribution %	21.3970%	Remaining Balance	44.30

Claim No.	Disputed Claims	A Amount Invested [Pre-Receivership]	B Amount Recovered [Pre-Receivership]	C = A - B Net Balance [Pre-Receivership]	D = B / A % of Recovered Investment [Pre-Receivership]	E Proposed Rising Tide Distribution %	F = E - D, If E <= D % Recovery for Allowed Claimants Under Proposal	G = F * A Proposed Distribution	Distribution Amount for Non- Disputed Claimants
MJC-11599	N	45,000.00	44,850.00	150.00	99.6700%	21.3970%	0.0000%	-	-
MJC-23161	N	15,000.00	14,970.00	30.00	99.8000%	21.3970%	0.0000%	-	-
MJC-12115	N	2,000.00	2,000.00	-	100.0000%	21.3970%	0.0000%	-	-
MJC-12121	N	2,000.00	2,000.00	-	100.0000%	21.3970%	0.0000%	-	-
MJC-12124	N	2,000.00	2,000.00	-	100.0000%	21.3970%	0.0000%	-	-
MJC-16951	N	1,000.00	1,000.00	-	100.0000%	21.3970%	0.0000%	-	-
MJC-21432	N	10,000.00	10,000.00	-	100.0000%	21.3970%	0.0000%	-	-
Total		\$ 164,591,449.50	\$ 38,865,504.86	\$ 125,725,944.64				\$ 12,499,955.70	\$ 11,916,991.81

Beginning Balance Available to Distribute	\$ 12,500,000.00
Less: Amount Distributed	12,499,955.70
Remaining Balance Available to Distribute	\$ 44.30
Amount Reserved for Disputed Claims	\$ 582,963.89

Exhibit B

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO.: 21-61644-CIV-SINGHAL

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MJ CAPITAL FUNDING, LLC,
MJ TAXES AND MORE, INC., and
JOHANNA M. GARCIA,

Defendants.

_____ /

[PROPOSED] ORDER

THIS CAUSE is before the Court upon the Receiver’s Motion for Approval of Distribution Plan and Initial Distributions (DE []) (the “Motion” or “Plan”), filed on January 30, 2025. In the Motion, Bernice C. Lee, as Receiver (the “Receiver”) over MJ Capital Funding, LLC (“MJ Capital”), MJ Taxes and More Inc. (“MJ Taxes”) (together, the “MJ Defendants” or “MJ Companies”), Pavel Ruiz MJCF LLC (“Pavel Ruiz MJCF”) and UDM Remodeling, LLC (“UDM”) (together, the “Pavel Entities”) (collectively, the “Receivership Entities”), moves for approval of her Plan through which she seeks approval to make distributions on a pro rata basis, using a rising tide methodology, and to make the initial distributions (the “Initial Distributions”) listed in the schedule attached to the Plan as Exhibit A (the “Rising Tide Distribution Schedule”) to claimants with claims that the Receiver has approved for payment under the Plan (“Allowed Claims”).

I. BACKGROUND

This case arises from a Securities and Exchange Commission investigation into the fraudulent investment scheme, perpetrated by Johanna M. Garcia (“Garcia”), Pavel Ruiz (“Ruiz”) and other promoters who used the Receivership Entities to induce thousands of investors to invest an estimated \$200 million in a Ponzi scheme through false representations that money would be used for, and investment returns would be paid from the proceeds of, merchant cash advance (“MCA”) transactions¹, and the investors would receive returns of 120% to 180% annually. See Mot. at 4, 6–7. The funds were primarily used to pay alleged “returns” to other investors, pay “commissions” and “referral fees” to promoters, and otherwise personally benefit the Receivership Entities’ insiders and promoters. See *id.* There was no meaningful business activity of funding and collection of MCAs. See *id.* The MJ Defendants were never profitable and consistently operated in the red, and returns were not revenue generated from any legitimate business but instead were Ponzi payments of new investor money repaying older investors. See *id.* The Receivership Entities never generated revenue (other than investor funds) sufficient to meet the payments due under the investor agreements. See *id.* The Receiver’s investigation further revealed the Ponzi scheme operated through the use of a pyramid-type structure with at least ten “Board Members” who each oversaw a group of one to ten “Managers/Team Leaders” and four to ninety “Account Representatives”. See *id.* at 4.

¹ A “Merchant Cash Advance” is a transaction by which a business is provided a lump sum payment in exchange for an assignment of a percentage of its future receivables collected over a specified period.

Garcia exercised substantial control over the operations of the MJ Defendants, and maintained significant involvement in the companies' daily operations. *See id.* at 4, 6–7. The MJ Defendants' bank accounts at Wells Fargo Bank and JPMorgan Chase Bank were used to pay amounts related to investment agreements, commissions, credit cards, and other payments for the benefit of insiders. *See id.* at 4. Garcia, and those who acted at her direction, controlled these bank accounts. *See id.* Garcia commingled millions of dollars in investor funds, and moved several millions of dollars from MJ Capital's accounts, through her personal account, to MJ Taxes' accounts. *See id.* at 4–5. Investor funds were not segregated in particular accounts but were generally commingled through all of these accounts. *See id.* at 5, 6–7.

The Pavel Entities were used by Pavel and other promoters to further their fraudulent scheme. *See id.* at 5–6. Ruiz and those who acted at his direction controlled the bank accounts for the Pavel Entities. *See id.* at 5. Ruiz caused the Pavel Entities' accounts to receive more than \$3 million from investors, including more than \$2.6 million that investors deposited directly into Pavel Ruiz MJCF and more than \$500,000 that investors deposited directly into UDM. *See id.* While investors provided investment funds to the MJ Defendants and Pavel Entities, there was no meaningful distinction between the entities. *See id.* All of the Receivership Entities were controlled by Garcia and Ruiz, and were all part of an ongoing and continuous scheme to defraud. Investor funds received by all the Receivership Entities were commingled. *See id.*

A. The Receivership

The SEC filed its Complaint on August 9, 2021. (DE [1]). Upon the SEC's Emergency *Ex Parte* Motion (DE [7]), this Court appointed Corali Lopez-Castro as

Receiver (DE [17]). Upon now-Judge Lopez-Castro's resignation as Receiver, the Court appointed Bernice C. Lee as her successor. (DE [201, 203]). In the original order appointing the Receiver and the order appointing the successor Receiver, this Court empowered the Receiver to "use reasonable efforts to determine the nature, location and value of all property interests of the Receivership Defendants . . . [t]o take custody, control and possession of all Receivership Property . . . to sue for and collect, recover, receive and take into possession from third parties all Receivership Property . . . [t]o manage, control, operate and maintain the Receivership Estates . . . [and] [t]o use Receivership Property for the benefit of the Receivership Estates, making payments and disbursements and incurring expenses as may be necessary or advisable[.]" Receivership Order (DE [17] at 4–5); see *also* Successor Receivership Order (DE [203] at 2) (ordering that the successor Receiver "has all powers, duties, rights and responsibilities over the equity receivership established in this case, including, but not limited to, those set forth in the Receivership Order and Expansion Order").

On October 5, 2021, the Receiver filed a motion to expand the receivership to include Pavel Ruiz MJCF and UDM (DE [67]). On October 14, 2021, this Court entered an Order Granting Receiver's Motion to Expand Receivership Estate (DE [79]) determining that expansion of the Receivership to include the Pavel Entities is necessary to effectively safeguard assets for the benefit of investors and to guard against potential dissipation. On October 18, 2021, the Pavel Entities filed a Motion to Vacate the Court's Order (DE [83]), which this Court denied (DE [129]).

1. The Claims Procedures Order and the Receiver's Claims Review and Reconciliation Process

The Receivership Entities did not have any comprehensive investor list or database to maintain critical investor information, such as names, addresses, investment amounts and renewals, payments issued for each investor, and referral or commission payments. See Mot. at 8. Nor did the Receivership Entities have any formal bookkeeping or accounting system. See *id.* Identifying the universe of unique investors and creating a comprehensive investor agreement database and bank reconstruction was critical to the Receiver's claims review and reconciliation process. See *id.*

The Receiver located over 20,000 investor agreements at MJ Capital's offices in Pompano Beach and in Ruiz's email account. See *id.* The Receiver and her accountants prepared a comprehensive database of investor agreements and intake forms that included information for each agreement, including investor name, address, amount invested, date and term of contract by month, and if available, the referring party, the account representative, the team leader/manager, the board member, and the representative signing on behalf of MJ Capital. See *id.* The Receiver obtained bank records for the bank accounts used by the MJ Defendants, and her accountants reviewed over 90,000 transactions with an estimated 18,000 unique individuals and entities, to prepare a complete bank reconstruction. See *id.*

On March 21, 2022, this Court entered the Order Granting Receiver's Motion to (I) Establish Bar Date for Claims; (II) Approve Form and Manner of Notice; (III) Approve Proof of Claim Form; and (IV) Approve Claim Submission and Administration Procedures (the "Claims Procedures Order") (DE [125]), which, *inter alia*: set July 19, 2022 as the claims bar date, and provided that each claimant must submit a completed and signed

proof of claim form evidencing such claimant's claim, together with: (a) supporting documentation evidencing the investment of funds (such as copies of personal checks, cashier's checks, wire transfer advices and cash receipts), (b) a chronological accounting of all money or other assets received by the claimant, directly or indirectly, from any Receivership Entity, whether such monies are denominated as the return of principal, interest, commissions, referral fees, affiliate payments or otherwise, and (c) copies of all agreements, and other documents evidencing the amount and basis of claim. See *id.* ¶¶ 2, 13.

The Claims Procedures Order approved a claims review process under which the Receiver would issue rejection notices for any claim she rejected in whole or in part; a claimant who received a rejection notice would have 60 days to submit a reconsideration letter to the Receiver; the Receiver would have 90 days after receipt of a reconsideration letter to issue a final determination notice; and within 30 days of service of the final determination notice, a claimant whose claim was finally rejected by a final determination notice may appeal the Receiver's rejection of the claim by timely filing with the Court an Appeal of Final Determination Notice which must state the basis of the claim and the claimant's response to the final determination notice. See *id.* ¶ 18.

The Claims Procedures Order provides that the following claims will be barred, shall not be permitted to object to any distribution and liquidation plan, shall be denied any distributions under any distribution and liquidation plan, and shall not receive any further notices on account of such claim: (a) claims that are not timely filed or filed in the proper form, see *id.* ¶ 15; and (b) claims where the claimant receives a rejection notice or

final determination notice, but fails to file in a timely manner or in a proper form a reconsideration letter or appeal of final determination notice, see *id.* ¶ 18.

Claimants filed a total of 13,058 claims consisting of 12,954 proofs of claim filed by the claims bar date, and 104 late proofs of claim filed after the claims bar date. See Mot. at 9–10. The Receiver conducted an extensive claims review and reconciliation process, which included a review of thousands of documents, reconciliation of information against the bank reconstruction, investor agreement database and other available records, and thousands of e-mail messages to obtain additional documents and information and answer inquiries from claimants who received rejection notices. See *id.* at 10.

The Receiver issued a variety of rejection notices that rejected claims in part or in total, including to: (a) reject duplicative claims; (b) reject claims filed by promoters and claimants related to promoters; (c) reject claims filed by claimants who received payments in excess of their investment; (d) reject claims that failed to provide complete or sufficient information or documentation regarding the funds they claimed to have invested and/or had discrepancies within the information and documents provided; (e) reject claims that were filed after the claims bar date; and (f) reject, in part, claims that failed to account for payments received or improperly inflated the amount owed (such as including interest). See *id.*

The Receiver included a Claims Chart at page 11 of the Receiver's Motion, which reflects 13,058 claims filed with the Receiver asserting a total of \$238,678,831. See *id.* at 11. Of this amount, the Receiver rejected, and reduced the claims pool by, \$74,087,382 in asserted claims. See *id.* 10–11. The Receiver also accounted for \$12,420,473 in

payments received by claimants that had not been disclosed in the proofs of claim. See *id.* The total claims pool consists of (a) \$161,866,937 in Allowed Claims, which had collectively received \$38,865,505 in payments from the Receivership Entities prior to the commencement of the Receivership; and (b) \$2,724,512 in Disputed Claims that are subject to further determination. See *id.*

All told, the Receiver expended necessary and substantial efforts to determine all Allowed Claims and the investors' actual net losses through the investor agreement database, bank reconstruction, and claims review and reconciliation process. This undertaking was necessary to ensure each investor receives a distribution on account of his or her actual losses. As a result of these efforts, the Receiver has proposed a transparent distribution scheme that affords each investor a distribution based on the percentage of their actual investment loss.

2. Creditor Claims

The Receiver reports that there were a handful of non-investor creditor claims filed, and only two have been allowed and one remains disputed. See *id.* at 12. Given that the small number of Allowed Claims of creditors is less than 0.02% of all Allowed Claims, and to facilitate the efficient administration of the Receivership, the Receiver proposes that Allowed Claims filed by creditors receive the initial distributions based on the same Rising Tide methodology that she seeks to apply to the investors' distributions. See *id.*

3. The Disputed Claims and Disputed Claims Reserve

There are 56 claims for which the Receiver has issued rejection notices and which, as of the Receiver's filing of the Motion, remain disputed and subject to resolution by the Receiver or determination by this Court (the "Disputed Claims"). See *id.* The Disputed

Claims include a total amount of \$2,705,012 in timely claims and one claim for \$19,500 filed after the bar date. *See id.* at 12–13.

The Receiver proposes to reserve from the Initial Distributions an amount equal to 100% of the amount of the Initial Distributions that the holders of the Disputed Claims would receive if such Disputed Claims were allowed in the amounts asserted by the claimant (the “Disputed Claims Reserve”) until all Disputed Claims have been resolved by the Receiver or determined by this Court. *See id.* at 13. Once all Disputed Claims have been resolved, the Receiver and her accountants intend to prepare an updated rising tide distribution schedule (“Updated Rising Tide Distribution Schedule”) using the allowed amounts determined for the resolved Disputed Claims. *See id.* The Receiver will file a separate motion for approval of the distributions for the Disputed Claims only based on the Updated Rising Tide Distribution Schedule. *See id.* As for any funds in the Disputed Claims Reserve that are not disbursed under the Updated Rising Tide Distribution Schedule, the Receiver recommends those funds be treated as Unclaimed Property, as discussed below. *See id.* The Receiver further proposes that a true-up of amounts due to the other claimants with Allowed Claims will be calculated, and any additional amount due to such claimants will be carried forward and addressed in the next proposed distribution. *See id.*

4. Waived and Settled Claims

After the Receiver and her accountants began performing the rising tide analysis, certain third parties who received funds from the Receivership Entities entered into settlement agreements with the Receiver that include claim waivers (the “Waived Claims”). *See id.* As agreed under the settlement agreements, holders of Waived Claims

will not receive any Initial Distributions or future distributions. See *id.* The Receiver proposes that any Initial Distributions set forth in the Rising Tide Distribution Schedule for Waived Claims will be treated as if they were Unclaimed Property, as discussed below. See *id.* at 13–14.

5. The Proposed Plan

On January 31, 2025, the Receiver submitted the Plan. See *generally* Mot. The Receiver proposes to pay the Initial Distributions listed in the Rising Tide Distribution Schedule to the Allowed Claims, on a pro rata basis subject to the rising tide methodology, such that each Allowed Claim will receive a return—combining their pre-Receivership and post-Receivership payments—equal to at least 21.397% of their aggregate investment. See *id.* at 21. Under the Plan, the Receiver will issue payments to 2,405 holders of Allowed Claims that received no pre-Receivership disbursements, which is 24.3% (by number) of the total Allowed Claims, to bring those claimants to the same level of recovery as those who received 21.397% of their investments back during the Ponzi scheme. See *id.* As for 3,791 holders of Allowed Claims that received payments of between 0.2% and 21.33% of their investments, which is 38.4% (by number) of the total Allowed Claims, the Plan provides for payments to bring those claimants up to the same 21.397% “tide level.” See *id.* This pro rata, rising tide Plan thus ensures that the investors who received no pre-Receivership returns are not treated unfairly with respect to those who did. In other words, the Plan seeks to level the ground on which all of the claimants with Allowed Claims stand.

Under the Plan, 37.3% (by number) of the total 9,879 Allowed Claims received pre-Receivership disbursements of 21.397% or more of their investments, and will not receive a payment under the Plan. See *id.* at 22. The Receiver anticipates that many of the

Allowed Claims, including the claimants who received 21.397% or more of their investments, will receive a future distribution. See *id.* The Receiver does not propose to “claw back” payments in excess of 21.397% that holders of Allowed Claims received during the course of the Ponzi scheme as (a) the “tide level” will rise with the future distributions; (b) such undertaking would be administratively burdensome and expensive; and (c) the Receiver’s legal authority to claw back distributions from investors who had a net loss, but received distributions greater than the “tide level,” may be restricted absent evidence of a lack of good faith on the part of the investor. See *id.* at 22.

Considering the facts and circumstances of this case, the Receiver finds most appropriate, and has recommended to this Court, approval of a pro rata distribution of assets under a rising tide calculation as set forth in the Plan.

II. LEGAL STANDARD

In a receivership, “[i]t is the court itself which has the care of the property in dispute. The receiver is but the creature of the court[.]” *Booth v. Clark*, 58 U.S. 322, 331 (1854). Accordingly, it is the district court that retains the “broad powers and wide discretion to determine relief in an equity receivership.” *SEC. v. Elliott*, 953 F.2d 1560, 1566 (11th Cir. 1992). “This discretion derives from the inherent powers granted an equity court to fashion relief,” *SEC v. Wells Fargo Bank, N.A.*, 848 F.3d 1339, 1344 (11th Cir. 2017), and “arises out of the fact that most receiverships involve multiple parties and complex transactions,” *SEC. v. Hardy*, 803 F.2d 1034, 1037 (9th Cir. 1986). See also *SEC v. EB5 Asset Manager, LLC*, 2016 WL 11486857, at *3 (S.D. Fla. Dec. 8, 2016) (same).

In crafting a distribution plan, “it is important to remember that each investor’s recovery comes at the expense of the others.” *SEC v. Byers*, 637 F. Supp. 2d 166, 176

(S.D.N.Y. 2009). Indeed, “[w]hen funds are limited, hard choices must be made.” *Official Comm. of Unsecured Creditors of WorldCom, Inc. v. SEC*, 467 F.3d 73, 84 (2d Cir. 2006). “[W]here the amount of purported claims of the investors exceeds the funds available for distribution to the claimants, a court is obligated to devise an equitable system of distribution with the goal of treating each victim of the investment fairly and as nearly equal as is possible.” *EB5 Asset Manager*, 2016 WL 11486857, at *3. “No specific distribution scheme is mandated so long as the distribution is fair and equitable.” *SEC v. Onix Cap., LLC*, 2018 WL 1124435, at *2 (S.D. Fla. Feb. 23, 2018) (quoting *SEC v. Homeland Commc’ns Corp.*, 2010 WL 2035326, at *2 (S.D. Fla. May 24, 2010)). To achieve such a fair and equitable distribution, a receiver “has the authority to classify claims sensibly.” *SEC v. Pension Fund of Am. L.C.*, 377 F. App’x 957, 962 (11th Cir. 2010) (cleaned up); see also *SEC v. Forex Asset Mgmt. LLC*, 242 F.3d 325, 331 (5th Cir. 2001) (explaining that a district court does not abuse its discretion when it “use[s] its discretion in a logical way to divide the money”). The overall objective, therefore, is “to determine how and to whom the money will be distributed,” *Pension Fund of Am. L.C.*, 377 F. App’x at 962, and to do so in a way that “grant[s] fair relief to as many investors as possible,” *SEC v. Torchia*, 922 F.3d 1307, 1311 (11th Cir. 2019). As the Supreme Court has counseled, circumstances like this “call strongly for the principle that equality is equity[.]” *Cunningham v. Brown*, 265 U.S. 1, 13 (1924).

III. ANALYSIS

Based upon the Receiver’s investigation, reconciliation, and claims approval process, she has determined that the total claims pool consists of (a) \$161,866,937 in Allowed Claims, which had collectively received \$38,865,505 in payments from the

Receivership Entities prior to the commencement of the Receivership; and (b) \$2,724,512 in Disputed Claims that are subject to further determination.

As of the filing of her Plan, the Receiver had sufficient liquid receivership assets to propose an initial distribution that would restore 21.397% of each allowed claimants' losses. This initial distribution totals approximately \$12,500,000 of the \$16,756,939.55 the Receiver has in her control as of December 31, 2024, representing a 75% distribution of receivership assets. Retaining the remaining 25% of the receivership assets will permit the Receiver to continue operating the Receivership and propose further distributions as assets become available.

Considering the facts and circumstances of this case, the number of claimants, the quantity and impact of pre-receivership payments to investors, and the available pool of receivership assets, the Receiver determined that a pro rata distribution of assets under a rising tide calculation is the most appropriate method of returning funds to investors. For the reasons that follow, this Court agrees.

A. The Proposed Distribution Method

The Plan distributes funds to investors on a pro rata basis, typically considered “the most fair and most favored[.]” *Byers*, 637 F. Supp. 2d at 176; see also *SEC v. Infinity Grp. Co.*, 226 F. App'x 217, 218 (3d Cir. 2007) (observing that “pro rata distribution of a defrauder’s assets to multiple victims of the fraud is appropriate and that District Courts act within their discretion in approving such distributions”); *SEC v. Credit Bancorp, Ltd.*, 290 F.3d 80, 89 (2d Cir. 2002) (recognizing that “the use of a *pro rata* distribution has been deemed especially appropriate for fraud victims of a ‘Ponzi’ scheme”); *United States v. 13328 and 13324 State Highway N.*, 89 F.3d 551, 553–54 (9th Cir. 1996) (collecting

cases for the same proposition); *SEC v. TCA Fund Mgmt. Grp. Corp.*, 2022 WL 3334488, at *14 (S.D. Fla. Aug. 4, 2022) (Altonaga, C.J.) (“The Receiver’s *pro rata* distribution scheme comports with standard practice.”).

On the other hand, the commonly argued alternative—tracing each claimant’s funds—“has been almost universally rejected by courts as inequitable.” *Byers*, 637 F. Supp. 2d at 177. And this makes sense because “whether at any given moment a particular customer’s assets are traceable” is often arbitrary. *Credit Bancorp*, 290 F.3d at 89. A traceability model would, therefore, advantage those investors whose funds are, fortuitously, identifiable—over those who “occup[y] the same legal position” without the same arbitrary luck. See *Elliot*, 953 F.2d at 1570 (citing *Cunningham*, 265 U.S. at 13). That is not equity.

To justify a *pro rata* distribution, the Receiver need only demonstrate two things: that the Defendants commingled the investors’ funds, and that the investors all stand in the same legal position relative to the Defendants. See *TCA Fund Mgmt.*, 2022 WL 3334488, at *14; *Credit Bancorp*, 290 F.3d at 88–89. Both criteria are satisfied here.

The law does not require that commingling be “systemic,” but rather only that “instances of commingling . . . blur[] the distinction between the Receivership Funds.” *Commodity Futures Trading Comm’n v. Eustace*, 2008 WL 471574, at *7 (E.D. Pa. Feb. 19, 2008). Commingling of investor money was central to the MJ Capital Ponzi scheme, such that it would be impracticable, and perhaps impossible, to disentangle each victim’s particular funds. During the pendency of the Ponzi scheme, Garcia and those working on her behalf raked in more than \$200 million from investors, deposited into bank accounts held by MJ Capital, MJ Taxes, Pavel Ruiz MJCF, and UDM. Once deposited into these

accounts, the investors' funds were pooled and intermingled such that they cannot be uniquely identified. Further, Garcia moved millions of investor dollars from MJ Capital's bank accounts, through her own account, to MJ Taxes' accounts. Likewise, Garcia, Ruiz, and their agents collected in excess of \$500,000 of investor funds deposited directly into UDM's accounts, and over \$1,600,000 of investor funds deposited directly into Pavel Ruiz MJCF's accounts. Investors who received payments during the course of the scheme—from any of the MJ Capital, MJ Taxes, Pavel Ruiz MJCF, and UDM accounts—were paid from the pool of tainted funds held in and shuffled between these accounts.

These facts amount to the type of “inextricable compound that no alchemist would dare attempt to unscramble.” *First State Tr. & Sav. Bank of Springfield v. Therrell*, 103 Fla. 1136, 1149 (Fla. 1932); see also *TCA Fund Mgmt.*, 2022 WL 3334488, at *14 (finding sufficient commingling where several “feeder funds” raised money from investors, passed the funds on to a “master fund,” and then invested the pooled funds in questionable business ventures). In *TCA Fund Management*, the court found sufficient commingling on facts quite similar to those here. There, the defendants raised money from investors, pooled those funds in a master account, and paid out purported returns from those pooled funds “without regard to or accounting for the origin of the investment.” 2022 WL 3334488, at *14. Those facts, the court concluded “suffice to show the commingling of funds.” *Id.*; see also *Forex*, 242 F.3d at 331 (approving pro rata distribution of seized Ponzi scheme proceeds over the objection of one victim whose investments were fully traceable and another whose funds had been held in a segregated account); *United States v. Garcia*, 37 F.3d 1359, 1365 (9th Cir. 1994) (holding, in the context of a criminal money-laundering prosecution, that “due to the fungibility of money, it is sufficient to prove that the funds in

question came from an account in which tainted proceeds were commingled with other funds”). This case surpasses the base level of commingling seen in *Forex* and is more akin to *TCA Fund Management*. This Court agrees that the facts of commingling support a pro rata distribution.

The second factor is likewise satisfied: the investors are “similarly situated with respect to their relationship to the defrauders.” See *Credit Bancorp*, 209 F.3d at 89. Courts generally “favor a pro rata distribution of funds when such funds are claimed by creditors of like status.” *Goldberg v. New Jersey Lawyers’ Fund for Client Prot.*, 932 F.2d 273, 280 (3d Cir. 1991) (collecting cases). In other words, “where a victim seeking preferential treatment cannot materially distinguish his situation from that of other victims, a pro rata distribution is recognized as the most equitable solution.” *SEC v. Drucker*, 318 F. Supp. 2d 1205, 1207 (N.D. Ga. 2004). Here, the victim-investors are similarly situated, in that they all contributed funds to the same fraud; their funds were commingled for the purposes of the fraud; and no one victim’s claim is materially different from another’s. A pro rata distribution is, therefore, the most equitable way to return the available funds. See *Elliott*, 953 F.2d at 1570 (“S]ince these creditors occupied the same legal position as other creditors, equity would not permit them a preference; for ‘equality is equity.’” (quoting *Cunningham*, 265 U.S. at 13)).

Further, the inclusion of a few creditors—who were not investors—does not change this outcome. Because courts presiding over receiverships “strive for ‘equality,’ not priority,” we need “not hesitate[] to group unsecured creditors and defrauded investors together for purposes of equity receivership distribution plans.” *SEC v. TCA Fund Mgmt. Grp. Corp.*, 2022 WL 17816956, at *5 (S.D. Fla. Dec. 2, 2022) (Altonaga,

C.J.) (“*TCA Fund Mgmt. II*”) (quoting *Cunningham*, 265 U.S. at 13). In this case, the law supports the Receiver’s proposed treatment of a few creditor claims on equal footing with investors—that is, issuing payments to the creditors in accordance with the proposed pro rata, rising tide method. See *id.* at *6 (stating the “Court thus concludes that equity allows for the two groups [investors and creditors] to participate in distributions as equals[.]”) (alteration adopted and quoting *Cunningham*, 265 U.S. at 13); see also *Commodity Futures Trading Comm’n v. Rust Rare Coin, Inc.*, 2020 WL 4904165, at *3 (D. Utah Aug. 20, 2020) (“Ultimately, the court agrees with the Receiver’s view that equity is best served by treating the unsecured creditors and defrauded investors as being part of the same class.”). Because the Allowed Claims of creditors are few, and the efficient administration of these claims supports the goals of this Receivership, this Court agrees with the Receiver that resolution on the same footing as investors is appropriate.

B. The Rising Tide Methodology

Satisfied with the Receiver’s proposal for a pro rata distribution, this Court turns next to her specific methodology for calculating distributions. Of the various methods available for calculating pro rata distributions, the “rising tide” method is “the method most commonly used (and judicially approved) of apportioning receivership assets.” *SEC v. Huber*, 702 F.3d 903, 909 (7th Cir. 2012) (collecting cases). Under the rising tide method, previous withdrawals or returns are considered part of an individual investor’s distribution and, accordingly, are subtracted from the portion of the distributed receivership assets to which the investor would otherwise have been entitled. See *id.* Rising tide “distributions are calculated by multiplying each investor’s actual dollars invested by the established pro rata multiplier, then subtracting any withdrawals the investor received previously. See,

e.g., *Commodity Futures Trading Comm'n v. Equity Fin. Grp., Inc.*, 2005 WL 2143975, at *6 (D.N.J. Sept. 2, 2005), *report and recommendation adopted*, 2005 WL 2864783 (D.N.J. Oct. 26, 2005). This approach ensures that those who received payments during the pendency of the scheme are not artificially advantaged over those who did not. At the same time, this methodology reflects the reality that funds disbursed to an investor during the course of the scheme were not actually the “return” of that investor’s nonfungible money and instead were drawn from the tainted and commingled pot of the investors’ collective funds. *See Huber*, 702 F.3d at 906–07.

In another recent receivership case, our Chief Judge explained the rising tide method like this:

Suppose a bank has swindled 12 investors. A plaintiff files a lawsuit, and a court freezes the bank’s assets before appointing a receiver to distribute funds back to investors. Now suppose one of the investors managed to recover 80% of her net investment before the asset freeze. A second investor recovered 30%. Finally, there are 10 unfortunate investors who have yet to recover anything.

Equity would not require that the receiver’s first interim distribution make the investor with 80% whole at the expense of everyone else. Instead, the receiver may opt to catch the unlucky 10 up to the second investor. That way, the first and second investors might not receive anything from the first distribution, but everyone would have at least 30% of their money back. Future interim distributions would aim to catch the bottom 11 up to the first investor, with the eventual goal of getting everyone back to 100%.

TCA Fund Mgmt., 2022 WL 3334488, at *15. This Court agrees that, here, we too should “sensibly hold off on distributions to these most fortunate members of the class and prioritize those who have recovered the least.” *Id.*

In this case, 75% (by number) of Allowed Claims received payments during the pendency of the fraud. The Plan would provide pro rata initial distributions to about 63%

of the holders of Allowed Claims, ensuring maximum equitable recovery for a majority of investors. While some “better-off claimants” who received pre-receivership disbursements will not receive any funds from a first interim distribution, the Receiver anticipates that many will benefit from future distributions “once the ‘floor’ catches up to their percentage recovery.” *TCA Fund Mgmt.*, 2022 WL 3334488, at *15. Put differently, this Court agrees that the Plan “grant[s] fair relief to as many investors as possible.” *Torchia*, 922 F.3d at 1311.

In reaching this conclusion, this Court recognizes that, in certain circumstances, other methodologies—pure pro rata distribution, net-loss distributions, and others—may also be appropriate. A pure pro rata method would see each investor receive an equal proportionate payment under the initial distribution, and that may work well where no or very few investors received returns during the relevant scheme. But in a case like this, where a substantial number of investors received some disbursement during the scheme, pure pro rata distribution creates inequity by “reward[ing] those who already received some money back at the expense of those who never received a distribution.” *Byers*, 637 F. Supp. 2d at 181–82. Nor does this Court find that a net-loss method would best serve the goal of equity. Under that method, withdrawals or payments received during the course of the scheme would be subtracted from each investor’s total loss amount, and the resulting net figure would be the starting point for calculating each investor’s pro rata distribution. *See Huber*, 702 F.3d at 906. In a case where a majority of investors would receive no payment under a rising tide calculation, based on the distribution of “tide levels,” this net-loss method may serve purposes well. *See id.* at 907. But here, where the lion’s share of Allowed Claims are set to receive Initial Distributions under the pro rata

rising tide calculation, that achieves a more equitable outcome. What is more, this Court finds that the rising tide model best reflects the reality that funds disbursed to an investor during the course of the scheme were not actually the “return” of that investor’s own nonfungible money, but instead were drawn from the tainted and commingled pot of the investors’ collective funds. *See id.* at 906–07.

C. Notice

Finally, this Court is satisfied that the Receiver’s proposed use of email and website notification of the Plan is fair, reasonable, appropriate, and cost-effective. Notice via email and website posting “creates a reasonable expectation that investors will receive the notice, understand that it relates to matters involving [the defendants] and [the] receivership, and will make a knowing and deliberate decision to read the communication and access other information about the receivership, if they so elect.” *SEC v. Global Online Direct, Inc.*, 2007 WL 4258231, at *2 (N.D. Ga. Nov. 29, 2007); *TCA Fund Mgmt.*, 2022 WL 3334488, at *1 (recognizing that publication on the receiver’s website provided “fair notice and a reasonable opportunity to respond” to the distribution plan); *see also* Fed. R. Civ. P. 5(c) (authorizing the Court to modify service procedures in cases involving numerous defendants).

In summary, this Court finds that the Plan is “fair and equitable” under the circumstances. *Onix Cap.*, 2018 WL 1124435, at *2. The Receiver has crafted her Plan equitably, with similarly-situated investors treated alike, such that the Plan “grant[s] fair relief to as many investors as possible.” *Torchia*, 922 F.3d 1311.

Accordingly, having considered the motion and the record, and finding good cause exists, it is hereby

ORDERED AND ADJUDGED as follows:

1. The Receiver, Bernice C. Lee's Motion for Approval of Distribution Plan and Initial Distributions (DE []) is **GRANTED**.
2. The Plan and Initial Distributions are **APPROVED**.
3. The form and manner of notice of the Plan described in the Motion are **APPROVED**.
4. The Receiver may require creditors with Allowed Claims to provide a completed Form W-9, their address, Employer Identification Number and other information required for the Form 1099-MISC prior to issuing the Initial Distributions to such claimants.
5. All means of implementation and other provisions set forth in the Plan are **APPROVED**, including the following:
 - a. Delivery of Distributions in General. The Receiver shall make distributions solely to the holders of Allowed Claims without regard to any claim or interest asserted by any third party in such distributions. Distributions shall be made to the holders of Allowed Claims at the addresses set forth in the proof of claim submitted by such holders, as may be amended by a properly completed change of address form submitted to the Receiver.
 - b. Payments. Distributions shall be made to all holders of Allowed Claims by checks drawn in United States dollars on a United States domestic bank.
 - c. Forfeited Distributions. The holder of an Allowed Claim filed by a creditor that, within 180 days from the entry of an Order approving the Plan, fails to respond to the Receiver's request to provide a completed Form W-9, their

address, Employer Identification Number and other information required for the Form 1099-MISC, shall be deemed to have forfeited any distribution to which they would otherwise be entitled (the "Forfeited Distributions").

- d. Unclaimed Property and Undeliverable Distributions. "Unclaimed Property" shall mean distributions (i) that are Forfeited Distributions, Initial Distributions for Waived Claims, and funds in the Disputed Claims Reserve that are not disbursed under the Updated Rising Tide Distribution Schedule; (ii) that are returned to the Receiver as undeliverable and no appropriate forwarding address is received within 90 days after such attempted distribution by the Receiver is made to such holder, or (iii) for which the check making such distribution is not negotiated within 180 days of its issuance and no request for re-issuance is made within such 180 day period, at which time, such distribution shall be cancelled through a stop payment order or other means. The Receiver is under no affirmative obligation to attempt to locate any holder of an Allowed Claim. Unclaimed Property shall revert to the Receivership Estate and constitute an unencumbered asset subject to further Court approval. The Allowed Claim related to the Unclaimed Property shall be deemed disallowed, and the holder or successor to such holder of such Allowed Claim so disallowed will be forever barred, expunged, estopped and enjoined from asserting any such claims and entitlement to the Unclaimed Property, and any such claim shall be disallowed in any manner against the Receiver, the Receivership Estate, and their respective property.

DONE AND ORDERED in Chambers, Fort Lauderdale, Florida this ____ day of _____ 2025.

RAAG SINGHAL
UNITED STATES DISTRICT JUDGE