

The FPI Creditor Trust
General Information Regarding 1st Interim Distribution
4/30/2004

Calculation of Interest Accrual	
According to the Trust Agreement (Paragraph 7.2.1), interest shall accrue on the unpaid Allowed Claim balance at 8.5% per annum from the Effective Date. Distributions shall be applied first to pay accrued and unpaid interest and then to the remaining balance of the Allowed Claim.	
The interest accrual will be calculated annually, through December 31.	
Effective Date:	10-May-00
Days thru 12/31/2000	236
Days thru 12/31/2001	365
Days thru 12/31/2002	365
Days thru 12/31/2003	<u>365</u>
Days Accrued 5/10/200 - 12/31/2003	<u><u>1,331</u></u>
Interest Accrual Rate:	30.995890% (8.5% x 1,331 days / 365 days)
Allowed Class 4 Claims - Electing & NonElecting	<u>89,813,588.67</u> (Ties to total Column C)
Interest Accrual @ 12/31/2003	<u><u>27,838,521.52</u></u> (Ties to total Column D)

Calculation of 1st Interim Distribution Percentage	
Cash Available for Distribution	<u>5,459,062.00</u>
Divided by Total Interest Accrual	<u>27,838,521.52</u>
1st Interim Distribution Percentage	<u><u>19.609741%</u></u>

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Example of Distribution Calculation	
Allowed Claim (For Example)	10,000.00
Interest Accrual Rate	<u>30.995890%</u>
Interest Accrued through 12/31/2003	3,099.59
1st Interim Distribution Percentage	<u>19.609741%</u>
1st Interim Distribution Payment Due	<u><u>\$607.82</u></u> (To tie to Column E)

Explanation of Pay Status (Column F)	
Pay:	A distribution check was mailed to your last known address.
Below Threshold:	According to the Trust Agreement, no check under \$100 was generated. Once the cumulative payment due exceeds \$100 (with future distributions), payment will be issued to the creditor.
Suspended:	The payment due was suspended for this distribution because certain required information was not available to the Trust. The Reason Suspended (Column G) explains the information required for the release the payment. Upon receipt of the required information, the eligible payment will be released with the next distribution.