

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:	Jointly Administered Under Case No. 17-30673 (MER)
Gander Mountain Company, Overton's, Inc.	Case No. 17-30673 Case No. 17-30675
Debtors.	Chapter 11 Cases

**CERTIFICATION OF COUNSEL REGARDING THE LIQUIDATING TRUSTEE'S
SECOND OMNIBUS MOTION OBJECTING TO AMENDED CLAIMS**

The undersigned hereby certifies as follows:

1. On April 5, 2018, the Gander Mountain Liquidating Trust (the "Trust") and META Advisors LLC, in its capacity as liquidating trustee (the "Liquidating Trustee") of the Trust, by and through its undersigned counsel, filed the Liquidating Trustee's Second Omnibus Motion Objecting to Amended Claims (Docket No. 1685) (the "Second Omnibus Motion").

2. The Notice of Hearing established May 4, 2018 as the deadline (the "Response Deadline") for receipt of responses to the Second Omnibus Motion.

3. The Liquidating Trustee received informal responses from the following claimants (collectively, the "Claimants"):

- a. AEI Fund Management Inc., *et al.* concerning its proof of claim number 21608.1 ("Claim 21608.1").
- b. KPE Gander LLC concerning its proof of claim number 21548.1 ("Claim 21548.1").
- c. Round Rock Crossings Texas LP concerning its proof of claim number 21621.1 ("Claim 21621.1").

4. The Liquidating Trustee and the Claimants reached consensual resolutions regarding Claim 21608.1, Claim 21548.1 and Claim 21621.1, which are reflected on the redline to the proposed Order annexed hereto.

5. For the Court's convenience, a redline showing changes to the proposed Order filed with the Second Omnibus Motion is annexed hereto as Exhibit A.

6. The Liquidating Trustee respectfully requests that this Court enter the proposed Order annexed hereto as Exhibit B.

Dated: May 4, 2018

Respectfully Submitted,

BARNES & THORNBURG LLP

/e/ Christopher J. Knapp

Connie A. Lahn, #0269219

Christopher Knapp, #0344412

Barnes & Thornburg LLP

2800 Capella Tower

225 South Sixth Street

Minneapolis, MN 55402-4662

Telephone: (612) 333-2111

Facsimile: (612) 333-6798

Connie.Lahn@btlaw.com

Christopher.Knapp@btlaw.com

--and--

LOWENSTEIN SANDLER LLP

Jeffrey Cohen

Keara M. Waldron

1251 Avenue of the Americas

New York, NY 10020

Telephone: (212) 262-6700

Facsimile: (212) 262-7402

jcohen@lowenstein.com

kwaldron@lowenstein.com

*Counsel for the Gander Mountain
Liquidating Trust*

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:	Jointly Administered Under Case No. 17-30673 (MER)
Gander Mountain Company, Overton's, Inc.	Case No. 17-30673 Case No. 17-30675
Debtors.	Chapter 11 Cases

**ORDER GRANTING THE LIQUIDATING TRUSTEE'S
SECOND OMNIBUS MOTION OBJECTING TO AMENDED CLAIMS**

This matter is before the court on the Liquidating Trustee's Second Omnibus Motion Objecting to Amended Claims (the "Motion"). Based on the Motion and the documents of record herein,

IT IS ORDERED:

1. The Motion is granted.
2. The claims identified on Exhibit A hereto are disallowed as indicated thereon.
3. The rights of the Trust and the Liquidating Trustee to: (i) file subsequent objections to any claims listed on Exhibit A hereto on any ground; (ii) amend, modify or supplement the Motion, including, without limitation, filing objections to further amended or newly-filed claims; (iii) seek to expunge or reduce any claim to the extent all or a portion of such claim has been paid; and (iv) settle any claim for less than the asserted amount, are expressly preserved. Additionally, should the grounds of objection stated in the Motion be overruled, the Liquidating Trustee's rights to object to the Amended Claims on any other grounds are preserved.
4. To the extent the Amended Claims listed on Exhibit A contain attachments not included with the corresponding Remaining Claims, such attachments shall be deemed submitted

in support of the Remaining Claims and shall be considered by the Liquidating Trustee as such attachments pertain to the necessity, validity, amount or priority of any such Remaining Claim.

5. ~~4.~~To the extent that any of the claims listed on Exhibit A are also the subject of a separate claim objection on other grounds, whether by separate motion or through an adversary proceeding, this Order does not affect, eliminate, or determine those separate objections.

6. ~~5.~~For the avoidance of doubt, nothing in the Motion or this Order impacts in any way the Liquidating Trustee's pending objection to any claim under section 502(d) of the Bankruptcy Code included in any complaint filed pursuant to section 5 of the Bankruptcy Code.

7. ~~6.~~The objection to each claim, as addressed in the Motion and as set forth in Exhibit A, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each such claim that is the subject of the Motion. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Motion and this Order.

8. The Liquidating Trustee and AEI Management Inc., et al. stipulate to the timeliness of Remaining Claim number 21608.1 and do not waive, and specifically reserve, all of their respective remaining rights regarding Remaining Claim number 21608.1.

9. ~~7.~~The Trust and the Liquidating Trustee are authorized to take any and all actions that are necessary and appropriate to give effect to this Order.

10. ~~8.~~This Court shall retain jurisdiction over all matters arising from or related to the interpretation and implementation of this Order.

Dated: _____, 2018.

Judge Michael E. Ridgway
United States Bankruptcy Judge

Exhibit A
(Amended Claims)

EXHIBIT A
GANDER MOUNTAIN COMPANY, ET AL. - CASE NO. 17-30673
AMENDED CLAIMS

Creditor	Debtor	Remaining Claim Number ¹	Remaining Claim Amount	Remaining Claim Classification	Claim to be Disallowed	Disallowed Claim Amount	Disallowed Claim Classification	Reason for Disallowance
AELFUND MANAGEMENT INC ET AL	GANDER MOUNTAIN COMPANY	21608.1	\$ 41,070.79	Administrative	16635.1	\$ 41,070.79	Administrative	Amended
ANDREW SQUARES LLC	GANDER MOUNTAIN COMPANY	16520.2	\$ 67,002.70	Administrative	16520.1	\$ 27,812.44	Administrative	Amended
ARC RCHRNCO01 LLC RIVERGATE SOUTH	GANDER MOUNTAIN COMPANY	21643.1	\$ 4,452.91	Administrative	17800.1	\$ 46,406.83	Administrative	Amended
BRIAN KOHLBECK	GANDER MOUNTAIN COMPANY	21491.3	\$ 262,500.00	Administrative	21491.2	\$ 87,500.00	Administrative	Amended
CHAMPLAIN CENTER NORTH LLC	GANDER MOUNTAIN COMPANY	13814.2	\$ 1,603.64	Administrative	13814.1	\$ 35,256.55	Administrative	Amended
CONTRACTUAL JOINT VENTURE OF TIGER CAPITAL GR	GANDER MOUNTAIN COMPANY	17823.2	\$ 1,000,000,000.00	Administrative	17823.1	\$ 1,000,000,000.00	Administrative	Amended
CRG FINANCIAL LLC/HOKAH BAIT CO	GANDER MOUNTAIN COMPANY	N/A	N/A	503(b)(9) / Reclamation	17641.1	\$ 441.50	Administrative	503(b)(9) / Reclamation
CRG FINANCIAL LLC/TRUGLO INC	GANDER MOUNTAIN COMPANY	21627.1	\$ 9,671.67	Administrative	17622.1	\$ 13,360.82	Administrative	Amended
CSRA GM DOTHAN DST	GANDER MOUNTAIN COMPANY	15088.3	\$ 12,116.24	Administrative	15088.2	\$ 37,842.94	Administrative	Amended
DARRELL (JAY) TIBBETS	GANDER MOUNTAIN COMPANY	21493.2	\$ 375,000.00	Administrative	21493.1	\$ 125,000.00	Administrative	Amended
DUCK HILL LLC	GANDER MOUNTAIN COMPANY	15396.4	\$ 50,221.12	Administrative	15396.3	\$ 37,618.00	Administrative	Amended
DUCK HILL LLC	GANDER MOUNTAIN COMPANY	15396.3	\$ 37,618.00	Administrative	15396.2	\$ 56,985.23	Administrative	Amended
ERIC JACOBSEN	GANDER MOUNTAIN COMPANY	21492.2	\$ 375,000.00	Administrative	21492.1	\$ 125,000.00	Administrative	Amended
G AND I VIII GANDER LLC	GANDER MOUNTAIN COMPANY	16108.2	\$ 80,555.18	Administrative	16108.1	\$ 193,846.87	Administrative	Amended
GANDER HILL LLC	GANDER MOUNTAIN COMPANY	16379.2	\$ 47,912.69	Administrative	16379.1	\$ 47,912.69	Administrative	Amended
GANDER THREE RIVERS LLC	GANDER MOUNTAIN COMPANY	16552.2	\$ 143,308.70	Administrative	16552.1	\$ 143,308.70	Administrative	Amended
GM LANSING 824 LLC	GANDER MOUNTAIN COMPANY	21611.1	\$ 51,621.64	Administrative	21126.1	\$ 51,621.64	Administrative	Amended
HAWTHORNE NORTH RIVERS LLC	GANDER MOUNTAIN COMPANY	16380.2	\$ 30,554.59	Administrative	16380.1	\$ 30,554.59	Administrative	Amended
IRC PINE TREE LLC	GANDER MOUNTAIN COMPANY	15772.3	\$ 35,613.09	Administrative	15772.2	\$ 67,164.11	Administrative	Amended
IRC PINE TREE LLC	GANDER MOUNTAIN COMPANY	15772.2	\$ 67,164.11	Administrative	15772.1	\$ 15,033.18	Administrative	Amended
JOSEPH FUSARO	GANDER MOUNTAIN COMPANY	21494.2	\$ 225,000.00	Administrative	21494.1	\$ 75,000.00	Administrative	Amended
JOYCE A BRODERICK	GANDER MOUNTAIN COMPANY	17429.2	\$ 31,420.89	Administrative	17429.1	\$ 31,420.89	Administrative	Amended
KPE GANDER LLC	GANDER MOUNTAIN COMPANY	24584.4	\$ 43,342.69	Administrative	369.2	\$ 77,296.67	Administrative	Amended
KRG OLDSMAR PROJECT CO LLC	GANDER MOUNTAIN COMPANY	12138.2	\$ 21,425.33	Administrative	12138.1	\$ 27,790.33	Administrative	Amended
KRG OLDSMAR PROJECT CO LLC	GANDER MOUNTAIN COMPANY	12138.3	\$ 936.75	Administrative	12138.2	\$ 21,425.33	Administrative	Amended
KTI 243 LLC	GANDER MOUNTAIN COMPANY	360.2	\$ 25,786.41	Administrative	360.1	\$ 25,786.41	Administrative	Amended
MICHAEL KALCK	GANDER MOUNTAIN COMPANY	21495.2	\$ 168,750.00	Administrative	21495.1	\$ 56,250.00	Administrative	Amended
MONARCH AT PROMENADE NORTH LLC	GANDER MOUNTAIN COMPANY	16571.2	\$ 22,136.80	Administrative	16571.1	\$ 42,396.16	Administrative	Amended
NATIONAL RETAIL PROPERTIES INC FLORENCE	GANDER MOUNTAIN COMPANY	16616.2	\$ 10,937.58	Administrative	16616.1	\$ 32,690.45	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP CHESTERFIELD	GANDER MOUNTAIN COMPANY	16597.2	\$ 84,196.02	Administrative	16597.1	\$ 50,883.09	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP DEFOREST	GANDER MOUNTAIN COMPANY	16602.2	\$ 68,811.72	Administrative	16602.1	\$ 101,069.00	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP EAU CLAIRE	GANDER MOUNTAIN COMPANY	16609.2	\$ 52,482.34	Administrative	16609.1	\$ 67,924.82	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP EAU CLAIRE	GANDER MOUNTAIN COMPANY	16609.3	\$ 4,851.21	Administrative	16609.2	\$ 52,482.34	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP EAU CLAIRE	GANDER MOUNTAIN COMPANY	16609.4	\$ 59,823.33	Administrative	16609.3	\$ 4,851.21	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP GREENFIELD	GANDER MOUNTAIN COMPANY	16621.3	\$ 3,435.73	Administrative	16621.1	\$ 39,404.16	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP GREENFIELD	GANDER MOUNTAIN COMPANY	16621.4	\$ 42,939.48	Administrative	16621.3	\$ 3,435.73	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP LAKEVILLE	GANDER MOUNTAIN COMPANY	16623.2	\$ 39,842.48	Administrative	16623.1	\$ 79,186.04	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP ROANOKE	GANDER MOUNTAIN COMPANY	16644.2	\$ 15,011.44	Administrative	16644.1	\$ 66,764.95	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP SPRINGFIELD	GANDER MOUNTAIN COMPANY	16640.2	\$ 46,810.74	Administrative	16640.1	\$ 60,584.11	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP SPRINGFIELD	GANDER MOUNTAIN COMPANY	16640.3	\$ 50,323.08	Administrative	16640.2	\$ 46,810.74	Administrative	Amended
NY - DEPT OF TAXATION AND FINANCE	GANDER MOUNTAIN COMPANY	21502.3	\$ 491,074.36	Administrative	21152.1	\$ 5,000.00	Administrative	Amended
REALTY INCOME ILLINOIS PROPERTIES 2 LLC	GANDER MOUNTAIN COMPANY	16426.3	\$ 42,746.23	Administrative	16426.1	\$ 42,746.23	Administrative	Amended
REALTY INCOME ILLINOIS PROPERTIES 2 LLC	GANDER MOUNTAIN COMPANY	16426.4	\$ 65,709.45	Administrative	16426.3	\$ 42,746.23	Administrative	Amended
REALTY INCOME ILLINOIS PROPERTIES 4 LLC	GANDER MOUNTAIN COMPANY	16448.3	\$ 8,680.93	Administrative	16448.1	\$ 32,591.94	Administrative	Amended
REALTY INCOME PROPERTIES 11 LLC	GANDER MOUNTAIN COMPANY	16457.3	\$ 28,217.82	Administrative	16457.1	\$ 36,889.38	Administrative	Amended
REALTY INCOME PROPERTIES 25 LLC	GANDER MOUNTAIN COMPANY	16440.3	\$ 29,775.79	Administrative	16440.2	\$ 43,476.49	Administrative	Amended
REALTY INCOME PROPERTIES 25 LLC	GANDER MOUNTAIN COMPANY	16428.2	\$ 62,122.90	Administrative	16428.1	\$ 37,727.87	Administrative	Amended
REALTY INCOME PROPERTIES 5 LLC	GANDER MOUNTAIN COMPANY	16445.2	\$ 56,725.49	Administrative	16445.1	\$ 38,531.23	Administrative	Amended
REALTY INCOME PROPERTIES 6 LLC	GANDER MOUNTAIN COMPANY	16446.2	\$ 142,199.69	Administrative	16446.1	\$ 49,808.71	Administrative	Amended
REALTY INCOME PROPERTIES 9 LLC	GANDER MOUNTAIN COMPANY	16451.4	\$ 90,975.56	Administrative	16451.3	\$ 20,862.03	Administrative	Amended
REC GANDER R3 CENTER LLC	GANDER MOUNTAIN COMPANY	17861.2	\$ 111,531.43	Administrative	17861.1	\$ 153,019.00	Administrative	Amended
ROBERT WALKER	GANDER MOUNTAIN COMPANY	21496.2	\$ 225,000.00	Administrative	21496.1	\$ 75,000.00	Administrative	Amended
RONALD STOUFA	GANDER MOUNTAIN COMPANY	21497.2	\$ 243,750.00	Administrative	21497.1	\$ 81,250.00	Administrative	Amended
ROUND ROCK CROSSINGS TEXAS LP	GANDER MOUNTAIN COMPANY	21621.4	\$ 320,746.95	Administrative	44062.4	\$ 245,469.28	Administrative	Amended
RUBY-07-PORRHURON LLC	GANDER MOUNTAIN COMPANY	15872.2	\$ 13,405.65	Administrative	15872.1	\$ 17,553.51	Administrative	Amended
SALMON RUN SHOPPING CENTER LLC	GANDER MOUNTAIN COMPANY	13821.2	\$ 32,668.29	Administrative	13821.1	\$ 42,775.83	Administrative	Amended
SALMON RUN SHOPPING CENTER LLC	GANDER MOUNTAIN COMPANY	13821.3	\$ 1,945.66	Administrative	13821.2	\$ 32,668.29	Administrative	Amended
SCENIC CAPITAL LLC	GANDER MOUNTAIN COMPANY	16196.2	\$ 46,129.03	Administrative	16196.1	\$ 46,129.03	Administrative	Amended
SCENIC CAPITAL LLC	GANDER MOUNTAIN COMPANY	21606.1	\$ 23,698.73	Administrative	16196.2	\$ 46,129.03	Administrative	Amended
SIXTH AND SECOND LLC	GANDER MOUNTAIN COMPANY	20843.2	\$ 18,066.73	Administrative	20843.1	\$ 18,066.73	Administrative	Amended
SOUTHLAKE INDIANA LLC	GANDER MOUNTAIN COMPANY	17796.2	\$ 19,163.53	Administrative	17796.1	\$ 24,408.93	Administrative	Amended
SOUTHLAKE INDIANA LLC	GANDER MOUNTAIN COMPANY	21642.1	\$ 1,356.83	Administrative	17796.2	\$ 19,163.53	Administrative	Amended
WALK AT TULSA HILLS LLC	GANDER MOUNTAIN COMPANY	16086.2	\$ 51,814.02	Administrative	16086.1	\$ 128,375.07	Administrative	Amended
WATERWALK GM INC	GANDER MOUNTAIN COMPANY	8122.2	\$ 47,489.33	Administrative	8122.1	\$ 47,489.33	Administrative	Amended
WINRAL REALTY ASSOCIATES LLC	GANDER MOUNTAIN COMPANY	15770.2	\$ 36,388.30	Administrative	15770.1	\$ 50,790.42	Administrative	Amended
WNQ MARKET SQUARE OWNER VIII LP	GANDER MOUNTAIN COMPANY	17601.2	\$ 236,165.24	Administrative	17601.1	\$ 236,165.24	Administrative	Amended

¹ Claim numbers identified herein as "N/A" represent claims submitted pursuant to the Amended Order Granting Expedited Relief and Establishing Procedures for the Resolution of Reclamation Claims and Administrative Claims Asserted Pursuant to Section 503(b)(9) of the Bankruptcy Code [Docket No. 211], which were submitted directly to the Debtors and have not been assigned a claim number.

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:	Jointly Administered Under Case No. 17-30673 (MER)
Gander Mountain Company, Overton's, Inc.	Case No. 17-30673 Case No. 17-30675
Debtors.	Chapter 11 Cases

**ORDER GRANTING THE LIQUIDATING TRUSTEE'S
SECOND OMNIBUS MOTION OBJECTING TO AMENDED CLAIMS**

This matter is before the court on the Liquidating Trustee's Second Omnibus Motion Objecting to Amended Claims (the "Motion"). Based on the Motion and the documents of record herein,

IT IS ORDERED:

1. The Motion is granted.
2. The claims identified on Exhibit A hereto are disallowed as indicated thereon.
3. The rights of the Trust and the Liquidating Trustee to: (i) file subsequent objections to any claims listed on Exhibit A hereto on any ground; (ii) amend, modify or supplement the Motion, including, without limitation, filing objections to further amended or newly-filed claims; (iii) seek to expunge or reduce any claim to the extent all or a portion of such claim has been paid; and (iv) settle any claim for less than the asserted amount, are expressly preserved. Additionally, should the grounds of objection stated in the Motion be overruled, the Liquidating Trustee's rights to object to the Amended Claims on any other grounds are preserved.
4. To the extent that any of the claims listed on Exhibit A are also the subject of a separate claim objection on other grounds, whether by separate motion or through an adversary

proceeding, this Order does not affect, eliminate, or determine those separate objections.

5. For the avoidance of doubt, nothing in the Motion or this Order impacts in any way the Liquidating Trustee's pending objection to any claim under section 502(d) of the Bankruptcy Code included in any complaint filed pursuant to section 5 of the Bankruptcy Code.

6. The objection to each claim, as addressed in the Motion and as set forth in Exhibit A, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each such claim that is the subject of the Motion. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Motion and this Order.

7. The Trust and the Liquidating Trustee are authorized to take any and all actions that are necessary and appropriate to give effect to this Order.

8. This Court shall retain jurisdiction over all matters arising from or related to the interpretation and implementation of this Order.

Dated: _____, 2018.

Judge Michael E. Ridgway
United States Bankruptcy Judge

Exhibit A
(Amended Claims)

EXHIBIT A
GANDER MOUNTAIN COMPANY, ET AL. - CASE NO. 17-30673
AMENDED CLAIMS

Creditor	Debtor	Remaining Claim Number ¹	Remaining Claim Amount	Remaining Claim Classification	Claim to be Disallowed	Disallowed Claim Amount	Disallowed Claim Classification	Reason for Disallowance
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ARC RGCHRN001 LLC RIVERGATE SOUTH	GANDER MOUNTAIN COMPANY	21643.1	\$ 4,552.91	Administrative	17800.1	\$ 46,406.83	Administrative	Amended
BRIAN KOHLBECK	GANDER MOUNTAIN COMPANY	21491.3	\$ 262,500.00	Administrative	21491.2	\$ 87,500.00	Administrative	Amended
CHAMPLAIN CENTER NORTH LLC	GANDER MOUNTAIN COMPANY	13814.2	\$ 1,603.64	Administrative	13814.1	\$ 35,256.55	Administrative	Amended
CONTRACTUAL JOINT VENTURE OF TIGER CAPITAL GR	GANDER MOUNTAIN COMPANY	17823.2	\$ 1,000,000,000.00	Administrative	17823.1	\$ 1,000,000,000.00	Administrative	Amended
CRG FINANCIAL LLC HOKAH BAIT CO	GANDER MOUNTAIN COMPANY	N/A	N/A	503(b)(9) / Reclamation	17641.1	\$ 441.50	Administrative	503(b)(9) / Reclamation
CRG FINANCIAL LLC TRUGLO INC	GANDER MOUNTAIN COMPANY	21627.1	\$ 9,671.67	Administrative	17622.1	\$ 13,340.82	Administrative	Amended
CSRA GM DOTHAN DST	GANDER MOUNTAIN COMPANY	15688.3	\$ 12,116.24	Administrative	15688.2	\$ 37,842.94	Administrative	Amended
DARRELL (JAY) TIBBETS	GANDER MOUNTAIN COMPANY	21493.2	\$ 375,000.00	Administrative	21493.1	\$ 125,000.00	Administrative	Amended
DUCK HILL LLC	GANDER MOUNTAIN COMPANY	15396.4	\$ 50,221.12	Administrative	15396.3	\$ 37,618.00	Administrative	Amended
DUCK HILL LLC	GANDER MOUNTAIN COMPANY	15396.3	\$ 37,618.00	Administrative	15396.2	\$ 56,985.23	Administrative	Amended
ERIC JACOBSEN	GANDER MOUNTAIN COMPANY	21492.2	\$ 375,000.00	Administrative	21492.1	\$ 125,000.00	Administrative	Amended
G AND I VIII GANDER LLC	GANDER MOUNTAIN COMPANY	16108.2	\$ 80,555.18	Administrative	16108.1	\$ 193,846.87	Administrative	Amended
GANDER HILL LLC	GANDER MOUNTAIN COMPANY	16379.2	\$ 47,912.69	Administrative	16379.1	\$ 47,912.69	Administrative	Amended
GANDER THREE RIVERS LLC	GANDER MOUNTAIN COMPANY	16552.2	\$ 143,308.70	Administrative	16552.1	\$ 143,308.70	Administrative	Amended
GM LANSING 824 LLC	GANDER MOUNTAIN COMPANY	21611.1	\$ 51,621.64	Administrative	21126.1	\$ 51,621.64	Administrative	Amended
HAWTHORNE NORTH RIVERS LLC	GANDER MOUNTAIN COMPANY	16380.2	\$ 30,554.59	Administrative	16380.1	\$ 30,554.59	Administrative	Amended
IRC PINE TREE LLC	GANDER MOUNTAIN COMPANY	15772.3	\$ 35,613.09	Administrative	15772.2	\$ 67,164.11	Administrative	Amended
IRC PINE TREE LLC	GANDER MOUNTAIN COMPANY	15772.2	\$ 67,164.11	Administrative	15772.1	\$ 15,033.18	Administrative	Amended
JOSEPH FUSARO	GANDER MOUNTAIN COMPANY	21494.2	\$ 225,000.00	Administrative	21494.1	\$ 75,000.00	Administrative	Amended
JOYCE A BRODERICK	GANDER MOUNTAIN COMPANY	17429.2	\$ 31,420.89	Administrative	17429.1	\$ 31,420.89	Administrative	Amended
KRG OLDSMAR PROJECT CO LLC	GANDER MOUNTAIN COMPANY	12138.2	\$ 21,425.33	Administrative	12138.1	\$ 27,790.33	Administrative	Amended
KRG OLDSMAR PROJECT CO LLC	GANDER MOUNTAIN COMPANY	12138.3	\$ 936.75	Administrative	12138.2	\$ 21,425.33	Administrative	Amended
KTI 243 LLC	GANDER MOUNTAIN COMPANY	360.2	\$ 25,786.41	Administrative	360.1	\$ 25,786.41	Administrative	Amended
MICHAEL KALK	GANDER MOUNTAIN COMPANY	21495.2	\$ 168,750.00	Administrative	21495.1	\$ 56,250.00	Administrative	Amended
MONARCH AT PROMENADE NORTH LLC	GANDER MOUNTAIN COMPANY	16571.2	\$ 22,136.80	Administrative	16571.1	\$ 42,396.16	Administrative	Amended
NATIONAL RETAIL PROPERTIES INC FLORENCE	GANDER MOUNTAIN COMPANY	16616.2	\$ 10,937.58	Administrative	16616.1	\$ 32,690.45	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP CHESTERFIELD	GANDER MOUNTAIN COMPANY	16597.2	\$ 84,196.02	Administrative	16597.1	\$ 50,883.09	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP DEFOREST	GANDER MOUNTAIN COMPANY	16602.2	\$ 68,811.72	Administrative	16602.1	\$ 101,069.00	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP EAU CLAIRE	GANDER MOUNTAIN COMPANY	16609.2	\$ 52,482.34	Administrative	16609.1	\$ 67,924.82	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP EAU CLAIRE	GANDER MOUNTAIN COMPANY	16609.3	\$ 4,851.21	Administrative	16609.2	\$ 52,482.34	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP EAU CLAIRE	GANDER MOUNTAIN COMPANY	16609.4	\$ 59,823.33	Administrative	16609.3	\$ 4,851.21	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP GREENFIELD	GANDER MOUNTAIN COMPANY	16621.3	\$ 3,435.73	Administrative	16621.1	\$ 39,404.16	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP GREENFIELD	GANDER MOUNTAIN COMPANY	16621.4	\$ 42,939.48	Administrative	16621.3	\$ 3,435.73	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP LAKEVILLE	GANDER MOUNTAIN COMPANY	16623.2	\$ 39,842.48	Administrative	16623.1	\$ 79,186.04	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP ROANOKE	GANDER MOUNTAIN COMPANY	16644.2	\$ 15,011.44	Administrative	16644.1	\$ 66,764.95	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP SPRINGFIELD	GANDER MOUNTAIN COMPANY	16640.2	\$ 46,810.74	Administrative	16640.1	\$ 60,584.41	Administrative	Amended
NATIONAL RETAIL PROPERTIES LP SPRINGFIELD	GANDER MOUNTAIN COMPANY	16640.3	\$ 50,323.08	Administrative	16640.2	\$ 46,810.74	Administrative	Amended
NY- DEPT OF TAXATION AND FINANCE	GANDER MOUNTAIN COMPANY	21502.3	\$ 491,074.36	Administrative	21152.1	\$ 5,000.00	Administrative	Amended
REALTY INCOME ILLINOIS PROPERTIES 2 LLC	GANDER MOUNTAIN COMPANY	16426.3	\$ 42,746.23	Administrative	16426.1	\$ 42,746.23	Administrative	Amended
REALTY INCOME ILLINOIS PROPERTIES 2 LLC	GANDER MOUNTAIN COMPANY	16426.4	\$ 65,709.45	Administrative	16426.3	\$ 42,746.23	Administrative	Amended
REALTY INCOME ILLINOIS PROPERTIES 4 LLC	GANDER MOUNTAIN COMPANY	16448.3	\$ 8,680.93	Administrative	16448.1	\$ 32,591.94	Administrative	Amended
REALTY INCOME PROPERTIES 11 LLC	GANDER MOUNTAIN COMPANY	16457.3	\$ 28,217.82	Administrative	16457.1	\$ 36,889.38	Administrative	Amended
REALTY INCOME PROPERTIES 25 LLC	GANDER MOUNTAIN COMPANY	16440.3	\$ 29,775.79	Administrative	16440.2	\$ 43,476.49	Administrative	Amended
REALTY INCOME PROPERTIES 25 LLC	GANDER MOUNTAIN COMPANY	16428.2	\$ 62,122.90	Administrative	16428.1	\$ 37,727.87	Administrative	Amended
REALTY INCOME PROPERTIES 5 LLC	GANDER MOUNTAIN COMPANY	16445.2	\$ 56,725.49	Administrative	16445.1	\$ 38,531.23	Administrative	Amended
REALTY INCOME PROPERTIES 6 LLC	GANDER MOUNTAIN COMPANY	16446.2	\$ 142,199.69	Administrative	16446.1	\$ 49,808.71	Administrative	Amended
REALTY INCOME PROPERTIES 9 LLC	GANDER MOUNTAIN COMPANY	16451.4	\$ 90,975.56	Administrative	16451.3	\$ 20,862.03	Administrative	Amended
REC GANDER B3 CENTER LLC	GANDER MOUNTAIN COMPANY	17861.2	\$ 111,531.43	Administrative	17861.1	\$ 153,019.00	Administrative	Amended
ROBERT WALKER	GANDER MOUNTAIN COMPANY	21496.2	\$ 225,000.00	Administrative	21496.1	\$ 75,000.00	Administrative	Amended
RONALD STOUPE	GANDER MOUNTAIN COMPANY	21497.2	\$ 243,750.00	Administrative	21497.1	\$ 81,250.00	Administrative	Amended
RUBY-07-PORRHURON LLC	GANDER MOUNTAIN COMPANY	15872.2	\$ 13,405.65	Administrative	15872.1	\$ 17,553.51	Administrative	Amended
SALMON RUN SHOPPING CENTER LLC	GANDER MOUNTAIN COMPANY	13821.2	\$ 32,668.29	Administrative	13821.1	\$ 42,775.83	Administrative	Amended
SALMON RUN SHOPPING CENTER LLC	GANDER MOUNTAIN COMPANY	13821.3	\$ 1,945.66	Administrative	13821.2	\$ 32,668.29	Administrative	Amended
SCENIC CAPITAL LLC	GANDER MOUNTAIN COMPANY	16196.2	\$ 46,129.03	Administrative	16196.1	\$ 46,129.03	Administrative	Amended
SCENIC CAPITAL LLC	GANDER MOUNTAIN COMPANY	21606.1	\$ 23,698.73	Administrative	16196.2	\$ 46,129.03	Administrative	Amended
SIXTH AND SECOND LLC	GANDER MOUNTAIN COMPANY	20843.2	\$ 18,066.73	Administrative	20843.1	\$ 18,066.73	Administrative	Amended
SOUTHLAKE INDIANA LLC	GANDER MOUNTAIN COMPANY	17796.2	\$ 19,163.53	Administrative	17796.1	\$ 24,408.93	Administrative	Amended
SOUTHLAKE INDIANA LLC	GANDER MOUNTAIN COMPANY	21642.1	\$ 1,356.83	Administrative	17796.2	\$ 19,163.53	Administrative	Amended
WALK AT TULSA HILLS LLC	GANDER MOUNTAIN COMPANY	16086.2	\$ 51,814.02	Administrative	16086.1	\$ 128,375.07	Administrative	Amended
WATERWALK GM INC	GANDER MOUNTAIN COMPANY	8122.2	\$ 47,489.33	Administrative	8122.1	\$ 47,489.33	Administrative	Amended
WYNAL REALTY ASSOCIATES LLC	GANDER MOUNTAIN COMPANY	15770.2	\$ 36,388.30	Administrative	15770.1	\$ 50,790.42	Administrative	Amended
WYN MARKET SQUARE OWNER VIII LP	GANDER MOUNTAIN COMPANY	17601.2	\$ 236,165.24	Administrative	17601.1	\$ 236,165.24	Administrative	Amended

¹ Claim numbers identified herein as "N/A" represent claims submitted pursuant to the Amended Order Granting Expedited Relief and Establishing Procedures for the Resolution of Reclamation Claims and Administrative Claims Asserted Pursuant to Section 503(b)(9) of the Bankruptcy Code [Docket No. 211], which were submitted directly to the Debtors and have not been assigned a claim number.