

**USA Capital
Loan Summary
AS OF December 31, 2006**

Source: Loan Summary As of December 31, 2006 provided by Mesirow

Performance Evaluation	Loan Name	DTDF Share of Loan	DTDF Share of Loan Outstanding at 12/31/06	DTDF Share of Interest Outstanding at 12/31/06	DTDF Share of Total Outstanding as of 12/31/06	DTDF Share of Interest Prepaid to Investors	DTDF Share of Collection Account			Due to DTDF
							December Interest Receipts	December Principal	Service Fee	
Maturity and Interest Default	Amesbury/Hatters Point (Amesburyport Corporation)	15.18%	2,921,766	296,699	3,218,465	-	-	-	-	-
Repaid	Ashby Financial \$7,200,000 ²	2.08%	-	-	-	-	-	-	-	-
Maturity Default	Bay Pompano Beach, LLC	0.47%	68,826	4,717	73,543	-	-	-	-	-
Special Situation	BySynergy, LLC \$4,434,446 ¹	0.00%	-	-	-	-	-	-	-	-
Repaid	Cloudbreak LV (Cloudbreak Las Vegas, LLC)	0.69%	-	-	-	-	477	26,325	40	26,763
Non-Performing	Colt CREC Building (Colt Gateway LLC)	100.00%	3,718,777	2,375,554	6,094,332	565,564	-	-	-	-
Non-Performing	Colt DIV added #1 (Colt Gateway LLC)	100.00%	1,500,000	1,038,896	2,538,896	170,625	-	-	-	-
Non-Performing	Colt DIV added #2 (Colt Gateway LLC)	100.00%	3,100,000	1,599,781	4,699,781	352,625	-	-	-	-
Non-Performing	Colt Gateway LLC	42.53%	2,511,344	681,223	3,192,566	348,620	-	-	-	-
Special Situation	EPIC Resorts	100.00%	12,970,694	7,744,744	20,715,438	-	-	-	-	-
Non-Performing	Fiesta Development McNaughton (Fiesta Development, Inc.)	100.00%	6,000,000	1,753,019	7,753,019	-	-	-	-	-
Performing	Franklin - Stratford Investments, LLC	19.33%	974,353	10,488	984,841	-	10,150	-	812	9,338
Non-Performing	HFA- Clear Lake LLC	0.88%	141,000	34,570	175,570	18,805	-	-	-	-
Maturity Default	Huntsville (West Hills Park Joint Venture)	5.96%	624,000	92,076	716,076	19,428	-	-	-	-
Performing	Interstate Commerce Center Phase II (ISCC Phase II,	13.66%	209,908	2,169	212,077	-	2,099	-	175	1,924
Performing	Interstate Commerce Center, LLC	98.34%	1,130,620	11,683	1,142,303	-	11,306	-	942	10,364
Maturity Default	Lake Helen Partners ³	6.05%	191,317	25,945	217,262	-	-	-	-	-
Interest Default	Mountain House Business Park (Pegasus-MH Ventures I, LLC)	0.30%	50,000	3,385	53,385	-	-	-	-	-
Maturity Default	Oak Shores II (John E. King and Carole D. King)	0.07%	7,952	586	8,538	-	-	-	-	-
Special Situation	Sheraton Hotel ¹	100.00%	-	-	-	-	-	-	-	-
Interest Default	Ten-Ninety, Ltd./\$4,150,000 ⁴	20.48%	850,000	489,009	1,339,009	343,387	-	-	-	-
Interest Default	Ten-Ninety	100.00%	55,113,782	32,476,000	87,589,782	1,318,135	-	-	-	-
Performing	The Gardens, LLC Timeshare (The Gardens, LLC)	5.43%	194,307	2,101	196,408	-	2,041	1,564	163	3,441
			\$ 92,278,647	\$ 48,642,643	\$ 140,921,291	\$ 3,137,189	\$ 26,073	\$ 27,889	\$ 2,132	\$ 51,830

¹These loans have undetermined amounts outstanding due to bankruptcy, foreclosures, change of ownership, etc.

² Borrower is Ashby Financial Company, Inc. and R&D Land Investors, LLC.

³ Borrower is Old City, L.C. and Lake Helen Partners, LLC

⁴ Borrower is Ten-Ninety, Ltd. And William R. Levas and Dorothy Z. Lucas, Trustees of the Lucas Family Trust