

SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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FILER

AMERICAN CABLE TV INVESTORS 5 LTD

CIK: **810963** | IRS No.: **841048934** | State of Incorpor.: **CO** | Fiscal Year End: **1231**
Type: **10-Q** | Act: **34** | File No.: **000-16784** | Film No.: **04969939**
SIC: **4812** Radiotelephone communications

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

Quarterly report pursuant to Section 13 or 15(d) of the Securities
Exchange Act of 1934
For the quarterly period ended

JUNE 30, 2004

Transition report pursuant to Section 13 or 15(d) of the Securities
Exchange Act of 1934
For the transition period from _____ to _____

Commission File Number: 0-16784

American Cable TV Investors 5, Ltd.
Exact name of registrant as specified in charter

Colorado

84-1048934

State of organization

I.R.S. employer I.D. #

c/o Comcast Corporation
1500 Market Street, Philadelphia, PA 19102-2148

Address of principal executive office

(215) 665-1700

Registrant's telephone number

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes

No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12-b2 of the Exchange Act).

Yes

No

AMERICAN CABLE TV INVESTORS 5, LTD.
FORM 10-Q
QUARTER ENDED JUNE 30, 2004
TABLE OF CONTENTS

<TABLE>
<CAPTION>

<S>

<C>

Page Number

PART I. FINANCIAL INFORMATION

ITEM 1. Financial Statements

Balance Sheet as of June 30, 2004 and December 31, 2003 (Unaudited).....1

Statement of Operations for the Three and Six Months Ended
June 30, 2004 and 2003 (Unaudited).....2

Statement of Cash Flows for the Six Months Ended June 30, 2004 and 2003 (Unaudited).....	3
Notes to Financial Statements (Unaudited).....	4
ITEM 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.....	6
ITEM 4. Controls and Procedures.....	6
PART II. OTHER INFORMATION	
ITEM 1. Legal Proceedings.....	7
ITEM 6. Exhibits and Reports on Form 8-K.....	7
SIGNATURES	8

</TABLE>

<TABLE>
<CAPTION>

<S>

<C>

<C>

AMERICAN CABLE TV INVESTORS 5, LTD.

(A Colorado Limited Partnership)

PART I FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

BALANCE SHEET
(Unaudited)

	June 30, 2004	December 31, 2003
	-----	-----
	(Amounts in thousands)	
Assets		

Cash and cash equivalents.....	\$9,227	\$9,184
Funds held in escrow.....	494	494
	-----	-----
	\$9,721	\$9,678
	=====	=====
Liabilities and Partners' equity		

Unclaimed limited partner distribution checks.....	440	440
Amounts due to related parties.....	847	1,772
	-----	-----
Total liabilities.....	1,287	2,212
	-----	-----
Contingencies (Note 3)		
Partners' equity (deficit):		
General partner.....	(1,833)	(3,227)
Limited partners.....	10,267	10,693
	-----	-----

Total partners' equity.....	8,434	7,466
	-----	-----
	\$9,721	\$9,678
	=====	=====

See accompanying notes to financial statements.

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1

AMERICAN CABLE TV INVESTORS 5, LTD.

(A Colorado Limited Partnership)

STATEMENT OF OPERATIONS
(Unaudited)

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	<C>	<C>	<C>	<C>
	Three Months Ended June 30,		Six Months Ended June 30,	
	2004	2003	2004	2003
	-----	-----	-----	-----
	(Amounts in thousands, except unit and per unit amounts)			
General and administrative expenses.....	(\$397)	(\$116)	(\$472)	(\$173)
Interest income.....	22	28	43	57
	-----	-----	-----	-----
Net loss.....	(\$375)	(\$88)	(\$429)	(\$116)
	-----	-----	-----	-----
Allocation of Net Loss:				
General Partner.....	(\$4)	(\$1)	(\$4)	(\$1)
	=====	=====	=====	=====
Limited Partners.....	(\$371)	(\$87)	(\$425)	(\$115)
	=====	=====	=====	=====
Net loss per limited partnership unit.....	(\$1.86)	(\$.44)	(\$2.13)	(\$.58)
	=====	=====	=====	=====
Limited partnership units outstanding.....	200,005	200,005	200,005	200,005
	=====	=====	=====	=====

See accompanying notes to financial statements.

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2

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AMERICAN CABLE TV INVESTORS 5, LTD.

(A Colorado Limited Partnership)

STATEMENT OF CASH FLOWS
(Unaudited)

	Six Months Ended June 30,	
	2004	2003
	-----	-----
	(amounts in thousands)	
Cash flows from operating activities:		
Net loss.....	(\$429)	(\$116)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Net change in unclaimed limited partner distribution checks and amounts due to related parties.....	472	172
	-----	-----
Net cash provided by operating activities.....	43	56
Cash and cash equivalents:		
Beginning of period.....	9,184	9,792
	-----	-----
End of period.....	\$9,227	\$9,848
	=====	=====

See accompanying notes to financial statements.

</TABLE>

AMERICAN CABLE TV INVESTORS 5, LTD.

(A Colorado Limited Partnership)

NOTES TO FINANCIAL STATEMENTS
(Unaudited)

1. BASIS OF FINANCIAL STATEMENT PREPARATION

The accompanying financial statements of American Cable TV Investors 5, Ltd. ("ACT 5" or the "Partnership") are unaudited. In the opinion of management, all adjustments (consisting only of normal recurring accruals) have been made which are necessary to present fairly the financial position of the Partnership as of June 30, 2004 and its results of operations for the three and six months ended June 30, 2004 and 2003. The results of operations for the interim periods are not necessarily indicative of the results for the full year.

These financial statements should be read in conjunction with the financial statements and related notes thereto included in the Partnership's December 31, 2003 Annual Report on Form 10-K.

The Partnership's general partner is IR-TCI Partners V, L.P. ("IR-TCI" or the "General Partner"), a Colorado limited partnership. The general partner of IR-TCI is TCI Ventures Five, Inc. ("Ventures Five"), a subsidiary of TCI Cablevision Associates, Inc. ("Cablevision"). Cablevision is an indirect subsidiary of Comcast Cable Holdings, LLC ("Comcast Cable Holdings") and is the managing agent of the Partnership. Comcast Cable Holdings is an indirect subsidiary of Comcast Corporation ("Comcast").

2. TRANSACTIONS WITH RELATED PARTIES

The Partnership has a management agreement with an affiliate of Comcast Cable Holdings whereby this affiliate is responsible for performing all services necessary for the management of the Partnership. The Partnership is charged a

management fee related to these services. During the three and six months ended June 30, 2004, general and administrative expenses in the Partnership's statement of operations include \$9,000 and \$18,000, respectively, related to this agreement. During the three and six months ended June 30, 2003, general and administrative expenses in the Partnership's statement of operations include \$9,000 and \$18,000, respectively, related to this agreement.

Amounts due to related parties, which represent non-interest-bearing payables to Comcast Cable Holdings and its affiliates, consist of the net effect of cash advances and certain intercompany expense charges.

3. CONTINGENCIES

On November 2, 1999, a limited partner of ACT 5 filed suit in United States District Court for the District of Colorado against the General Partner (and certain affiliates of the General Partner) of ACT 5. The lawsuit alleges that the defendants violated disclosure requirements under the Securities Exchange Act of 1934 in connection with soliciting limited partner approval of the sale of the Partnership's cable television system located in and around Riverside, California (the "Riverside Sale") and that certain defendants breached their fiduciary duty in connection with the Riverside Sale. Also named as a defendant is Lehman Brothers Inc. ("Lehman"), which provided to ACT 5 a fairness opinion relative to the Riverside Sale.

Section 21 of the Partnership Agreement provides that the General Partner and its affiliates, subject to certain conditions set forth in more detail in the Partnership Agreement, are entitled to be indemnified for any liability or loss incurred by them by reason of any act performed or omitted to be performed by them in connection with the business of ACT 5, provided that the General Partner determines, in good faith, that such course of conduct was in the best interests of ACT 5 and did not constitute proven fraud, negligence, breach of fiduciary duty or misconduct. The engagement agreement between ACT 5 and Lehman provides that, subject to certain conditions set forth in more detail in the engagement agreement, Lehman is entitled to be indemnified for any liability or loss, and to be reimbursed by ACT 5 for legal fees and costs incurred as a result of its rendering of services in connection with the fairness opinion. The General Partner and its affiliates and Lehman each submitted a demand for indemnification. Consequently, legal fees and costs incurred by the defendants with respect to the above lawsuit have been reflected in general and administrative expenses in the accompanying statements of operations in the period that such legal fees were incurred by the defendants. For the three and six months ended June 30, 2004, legal fees and costs related to the above lawsuit of \$359,000 and \$392,000,

AMERICAN CABLE TV INVESTORS 5, LTD.

(A Colorado Limited Partnership)

NOTES TO FINANCIAL STATEMENTS
(Unaudited)

respectively, have been so included in general and administrative expenses. For the three and six months ended June 30, 2003, legal fees and costs related to the above lawsuit of \$16,000 and \$41,000, respectively, have been so included in general and administrative expenses.

In March 2004, plaintiff agreed in principle to a settlement of all claims against all defendants (other than Lehman) for \$3,750,000, plus the defendants' waiver of their claims against ACT 5 for reimbursement of their legal expenses. Through June 2004, the three TCI Defendants incurred approximately \$1.4 million in attorneys' fees and other costs. As a result of the settlement, the amounts incurred by the settling defendants have been treated as a capital contribution as of May 19, 2004, decreasing amounts due to affiliates. This transaction is considered a non-cash financing activity in the accompanying statement of cash flows as of June 30, 2004.

Under the settlement agreement, plaintiff will continue to pursue its claims against Lehman, which will continue to receive reimbursement of its legal fees

and costs from ACT 5. Plaintiff will be limited in collecting on any judgment against Lehman to an amount of not more than: (a) \$3,750,000, plus (b) the total amount previously or hereafter paid to Lehman by ACT 5 as reimbursement for Lehman's legal fees and costs. Further, plaintiff cannot collect on any judgment against Lehman unless the Court specifically determines that, as to the amount to be collected: (a) Lehman's liability resulted directly from Lehman's gross negligence, bad faith and/or willful misconduct, or (b) Lehman otherwise is not entitled to indemnification or reimbursement from, and/or the other protections from liability to, ACT 5 pursuant to the engagement letter or otherwise.

On May 19, 2004, the Court entered an order approving the proposed settlement.

On June 28, 2004, the Court awarded plaintiff's counsel \$1,012,500 in attorneys' fees, in addition to its earlier award of \$271,603 in costs, which amounts will reduce the \$3,750,000 settlement sum to be paid by the settling defendants, thereby diminishing the recovery by certain Limited Partners.

Plaintiff is continuing to pursue its separate claims against Lehman. A trial is scheduled to begin in the fall of 2004. Under the settlement agreement as approved by the Court, ACT 5 will continue to be responsible to reimburse Lehman for its legal fees and costs incurred in the defense of the litigation. If, however, plaintiff prevails on its claims against Lehman, ACT 5 may obtain reimbursement from Lehman for certain or all of the legal fees and costs previously and hereafter paid by ACT 5 on Lehman Brothers' behalf. From the inception of the lawsuit through June 30, 2004, ACT 5 has incurred legal fees related to Lehman totaling approximately \$1 million.

On April 1, 1997, the Partnership sold its cable television system located in and around Shelbyville and Manchester, Tennessee (the "Southern Tennessee System") to Rifkin Acquisition Partners, L.L.P. ("Rifkin"). Pursuant to the asset purchase agreement, \$494,000 of the sales price was placed in escrow (the "Southern Tennessee Escrow") and was subject to indemnifiable claims by Rifkin through March 31, 1998. Prior to March 31, 1998, Rifkin filed a claim against the Southern Tennessee Escrow relating to a class action lawsuit filed by a customer challenging late fee charges with respect to the Southern Tennessee System. On September 14, 1999, Rifkin sold the Southern Tennessee System to an affiliate of Charter Communications, Inc. ("Charter"). In connection with such sale, Charter was assigned the rights of the indemnification claim. The class action lawsuit has been settled and dismissed. The amount of the Southern Tennessee Escrow due Charter as a result of terms of the settlement agreement has not yet been determined. Upon determination of amounts due Charter, the remaining funds in the Southern Tennessee Escrow will be released to ACT 5.

The claim in the litigation against Lehman and the claim against the Southern Tennessee Escrow have had and will continue to have the effect of delaying any final liquidating distributions of the Partnership.

AMERICAN CABLE TV INVESTORS 5, LTD.

(A Colorado Limited Partnership)

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following discussion and analysis should be read in conjunction with the Partnership's Management's Discussion and Analysis of Financial Condition and Results of Operations included in the Partnership's Annual Report on Form 10-K for the year ended December 31, 2003.

Material Changes in Results of Operations

The Partnership has sold all of its cable television assets and, therefore, is no longer actively engaged in the cable television business. Pending the resolution of the contingencies described in note 3 to the accompanying financial statements, the Partnership will seek to make a final determination of its liabilities so that liquidating distributions can be made in connection with its dissolution. The Partnership's results of operations for the three and six months ended June 30, 2004 and 2003 include general and administrative ("G&A")

expenses and interest income. The Partnership's G&A expenses are primarily comprised of legal fees and costs associated with the administration of the Partnership. G&A expenses increased \$281,000 and \$299,000 during the three and six months ended June 30, 2004, as compared to the corresponding prior year periods. Such increases are due to legal fees associated with the litigation described in note 3 to the accompanying financial statements and audit fees. Interest income relates to interest earned on the Partnership's cash and cash equivalents. Interest income decreased \$6,000 and \$14,000 during the three and six months ended June 30, 2004, as compared to the corresponding prior year periods. Such changes are due to fluctuations in interest rates.

ITEM 4. CONTROLS AND PROCEDURES

Our principal executive officer and our co-chief financial officers, after evaluating the effectiveness of our disclosure controls and procedures (as defined in the Securities Exchange Act of 1934 Rules 13a-15(e) or 15d-15(e)) as of the end of the period covered by this report, have concluded, based on the evaluation of these controls and procedures required by paragraph (b) of Exchange Act Rules 13a-15 or 15d-15, that our disclosure controls and procedures were effective to ensure that material information relating to us would be made known to them by others within those entities.

Changes in internal control over financial reporting. There were no changes in our internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Exchange Act Rules 13a-15 or 15d-15 that occurred during our last fiscal quarter that have materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

6

AMERICAN CABLE TV INVESTORS 5, LTD.

(A Colorado Limited Partnership)

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

Refer to Note 3 to our financial statements included in Item 1 for a discussion of recent developments related to our legal proceedings.

Item 6. Exhibits and Reports on Form 8-K.

a) Exhibits required to be filed by Item 601 of Regulation S-K:

- 31 Certifications of Principal Executive Officer and Co-Chief Financial Officers pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
- 32 Certification of Principal Executive Officer and Co-Chief Financial Officers pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

b) Reports on Form 8-K:

None.

7

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

AMERICAN CABLE TV INVESTORS 5, LTD.
(A Colorado Limited Partnership)

BY: IR-TCI PARTNERS V, L.P.,

Its General Partner

BY: TCI VENTURES FIVE, INC.

A General Partner

By: /s/ LAWRENCE J. SALVA

Lawrence J. Salva
Senior Vice President
(Principal Accounting Officer)

Dated: August 12, 2004

CERTIFICATIONS

I, Brian L. Roberts, certify that:

1. I have reviewed this quarterly report on Form 10-Q of American Cable TV Investors 5, Ltd.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and we have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) [Paragraph omitted pursuant to SEC Release Nos. 33-8238 and 34-47986.]
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board

of directors (or persons performing the equivalent functions):

- a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 12, 2004

/s/ BRIAN L. ROBERTS

Name: Brian L. Roberts
Chairman
(Principal Executive Officer)

I, Lawrence S. Smith, certify that:

1. I have reviewed this quarterly report on Form 10-Q of American Cable TV Investors 5, Ltd.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and we have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

- b) [Paragraph omitted pursuant to SEC Release Nos. 33-8238 and 34-47986.]
- c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
- d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

- a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 12, 2004

/s/ LAWRENCE S. SMITH

Name: Lawrence S. Smith
Co-Chief Financial Officer

I, John R. Alchin, certify that:

1. I have reviewed this quarterly report on Form 10-Q of American Cable TV Investors 5, Ltd.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial

information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and we have:
- a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) [Paragraph omitted pursuant to SEC Release Nos. 33-8238 and 34-47986.]
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - b) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
- a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 12, 2004

/s/ JOHN R. ALCHIN

Name: John R. Alchin
Co-Chief Financial Officer

Certification Pursuant to Section 906 of the Sarbanes-Oxley Act

August 12, 2004

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Ladies and Gentlemen:

The certification set forth below is being submitted in connection with the quarterly report on Form 10-Q of American Cable TV Investors 5, Ltd. (the "Report") for the purpose of complying with Rule 13a-14(b) or Rule 15d-14(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and Section 1350 of Chapter 63 of Title 18 of the United States Code.

Brian L. Roberts, the Principal Executive Officer, Lawrence S. Smith, the Co-Chief Financial Officer and John R. Alchin, the Co-Chief Financial Officer of American Cable TV Investors 5, Ltd., each certifies that, to the best of his knowledge:

1. the Report fully complies with the requirements of Section 13(a) or 15(d) of the Exchange Act; and
2. the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of American Cable TV Investors 5, Ltd.

/s/ BRIAN L. ROBERTS

Name: Brian L. Roberts
Principal Executive Officer

/s/ LAWRENCE S. SMITH

Name: Lawrence S. Smith
Co-Chief Financial Officer

/s/ JOHN R. ALCHIN

Name: John R. Alchin
Co-Chief Financial Officer

