

## **Exhibit 2**

Income-Plus Payout Scenarios Under  
Valuation Method and Beacon Net Equity Method

Payout Amounts	Payout Scenarios	Income-Plus		Income-Plus		Income-Plus Loss if Net Equity Method is Used
		Estimated Distribution Amount Using Valuation Method	Estimated Distribution Amount Using Net Equity Method	Estimated Distribution Amount Using Valuation Method	Estimated Distribution Amount Using Net Equity Method	
\$ 51,524,872	From Beacon - Net Amount Available per Complaint	\$	2,199,944	\$	1,491,022	\$ 708,923
\$ 75,000,000	Estimated amount received from Madoff Trustee to date	\$	3,202,256	\$	2,170,343	\$ 1,031,913
\$ 100,000,000	Estimated potential future distribution amount	\$	4,269,674	\$	2,893,790	\$ 1,375,884
\$ 125,000,000	Estimated potential future distribution amount	\$	5,337,093	\$	3,617,238	\$ 1,719,855
\$ 159,867,925	Total Beacon Net Claim Amount	\$	6,825,840	\$	4,626,242	\$ 2,199,598