

IN THE COURT OF COMMON PLEAS
FRANKLIN COUNTY, OHIO

Mary Jo Hudson, Ohio Superintendent of :
Insurance, in her capacity as Liquidator of :
DayMed Health Maintenance Plan, Inc., :

Plaintiff,

vs.

DayMed Health Maintenance Plan, Inc.,

Defendant.

Case No. 99CVH03-01866

Judge John F. Bender

CLERK OF COURTS

2010 AUG -4 PM 3:56

COMMON PLEAS COURT
FRANKLIN CO. OHIO

FILED

**MOTION TO APPROVE THE LIQUIDATOR'S DISALLOWANCE AND
DETERMINATION OF UNDELIVERABLE CLAIMS AS UNCLAIMED FUNDS**

Plaintiff, Mary Jo Hudson, Ohio Superintendent of Insurance, in her capacity as Liquidator ("Liquidator") of DayMed Health Maintenance Plan ("DayMed"), hereby moves this Court for an Order approving the Liquidator's determination and treatment of certain claims submitted in the DayMed liquidation as follows:

1. Approve the Liquidator's determinations and disallowances of claims identified on Exhibit A, attached hereto. The Liquidator could not successfully deliver notice to these claimants of her determinations (hereafter referred to as the "Undeliverable Claims") because these claimants failed to notify the Liquidator of address changes as required under Ohio Revised Code (R.C.) § 3903.22 and the Liquidator could not otherwise locate these claimants. The Liquidator also requests that this Court further find and order that assets of the DayMed liquidation that would have been distributed to undeliverable claimants whose claims the Liquidator previously valued at greater than zero are "unclaimed funds," as provided under R.C. § 3903.45(A), that shall be distributed at the time of a final distribution to all other claimants under R.C. §§ 3903.45(A) and 3903.42.

2. Disallow and forever bar all of the Undeliverable Claims; and
3. Discharge and fully release the DayMed Liquidation Estate; the Liquidator; the Liquidator's predecessors, successors, assigns and any and all deputy liquidators, agents, attorneys and employees of the Office of the Ohio Insurance Liquidator and the Ohio Department of Insurance, from any and all liability and responsibility related to the Undeliverable Claims, as more fully discussed in the accompanying Memorandum in Support.

Respectfully submitted,

RICHARD CORDRAY
Attorney General State of Ohio

~~By Outside Counsel:~~

~~KEGLER, BROWN, HILL & RITTER, CO. L.P.A.~~

R. Kevin Kerns (0021781)
Richard W. Schuermann, Jr. (0032546)
Daniel J. Bennett (0079932)
65 East State Street, Suite 1800
Columbus, Ohio 43215
Telephone: (614) 462-5400

*Attorneys for Mary Jo Hudson, in her capacity as
Liquidator of DayMed Health Maintenance Plan,
Inc.*

MEMORANDUM IN SUPPORT

I. Introduction

The Undeliverable Claims identified on Exhibit A, attached hereto, were filed with the Liquidator as proofs of claims. The Liquidator mailed notices of the Liquidator's determination and valuation, if any, of these proofs of claims to the claimants using the address provided by the various claimants on the proof of claim forms. The Liquidator's notices were returned by the U.S. Post Office as undeliverable because the claimants apparently no longer occupy or reside at the mailing address provided on the proof of claim forms. Nor did these claimants provide the Liquidator with a new address as required by Ohio statutes. Additional efforts to locate new addresses for these claimants failed. As explained in more detail below, R.C. §§ 3903.39, 3903.22, 3903.45 and this Court's Orders in the DayMed Liquidation Case authorize the Liquidator in these circumstances to disallow all Undeliverable Claims and treat any distributions that would have been made on them as unclaimed funds to be distributed to all other claimants pursuant to R.C. §§3903.45(A) and R.C. 3903.42.

II. Facts

On March 4, 1999, this Court issued an order placing DayMed in liquidation pursuant to R.C. Chapter 3903 and appointing the Ohio Superintendent of Insurance as Liquidator. Paragraph 27 of the Liquidation Order directed the Liquidator to give notice of the Liquidation Order pursuant to R.C. § 3903.22. Beginning on or about March 4, 1999, the Liquidator posted on its website and issued to all known policyholders, claimants and creditors of DayMed a "Notice of Liquidation Order and Bar Date For Filing Proofs of Claims" and "Instructions for Completing and Filing Proof of Claim." The Instructions included claim filing procedures that provided in relevant part, consistent with R.C. § 3903.22(B):

8. If you move after sending in your claim form, please provide the Liquidator with your new address. Failure to do so may result in your claim being barred from participating in any distribution of assets. Be sure to include the Liquidator No. with your correspondence.¹

On June 28, 1999, the Liquidator began to mail the standard Proof of Claim form utilized by the Liquidator to all known policyholders, claimants and creditors. This Proof of Claim Form also set forth specific instructions regarding the proof of claim process and the related requirements, including that the bar date to file proofs of claims was December 1, 1999 and that anyone filing a proof of claim is to notify the Liquidator of any change in address after a proof of claim form is submitted. As a result, anyone filing a proof of claim had ample notice of their obligation and need to provide the Liquidator with any change in their mailing address.

Since issuing the proof of claim forms and other notices, the Liquidator has received and adjudicated approximately 2250 proofs of claims. The Liquidator is in the final stages of reviewing, determining (allowing the claim or disallowing/denying the claim in full or in part) and classifying these claims so that she can make a final distribution of DayMed's assets pursuant to R.C. § 3903.42.

Among the universe of proofs of claims filed in the DayMed liquidation were claims identified on Exhibit A.² Pursuant to R.C. § 3903.39³ the Liquidator sent determination letters

¹ R.C. 3903.22 (B) states:

Notice to potential claimants under division (A) of this section shall require claimants to file with the liquidator their claims together with proper proof thereof under section 3903.36 of the Revised Code, on or before a date the liquidator shall specify in the notice. The liquidator need not require persons claiming cash surrender values or other investment values in life insurance and annuities to file a claim. All claimants shall keep the liquidator informed of any changes of address. (Emphasis added).

² The claims that were denied in whole, or the Zero Valued Undeliverable Claims, are listed as having a zero value in Exhibit A. The claims that were allowed or denied in part, the Valued Undeliverable Claims, are listed as having a positive value in Exhibit A.

³ R.C. § 3903.43, entitled "Review and investigation of claims," provides:

relating to all of these claims to the claimants at the addresses originally provided to the Liquidator on the proof of claim forms. These determination letters notified the claimants of (i) the Liquidator's claim determination (denials in whole or in part) and the reasons therefore; (ii) the Liquidator's claim valuation; and (iii) the Liquidator's proposed classification of the claim. *Id.* These letters also informed each claimant that he or she had sixty (60) days to object and respond to the Liquidator's determination of their respective claim. *Id.* All of the determination letters relating to the claims on Exhibit A were returned to the Liquidator's offer as undeliverable because the claimants with claims on Exhibit A failed to notify the Liquidator of address changes as required under R.C. § 3903.22 and as set forth in the above-quoted Notices. For the reasons set forth below, and consistent with Orders entered in prior Liquidation Cases, all of the Undeliverable Claims should be treated as disallowed and any distribution that would have been made to claimants submitting the Valued Undeliverable Claims be treated as "unclaimed funds," as provided by R.C. § 3903.45(A).

III. Basis for Relief Requested

A. THE COURT SHOULD APPROVE THE LIQUIDATOR'S DISALLOWANCE OF THE UNDELIVERABLE CLAIMS

(A) The liquidator shall review all claims duly filed in the liquidation and shall make such further investigation as he considers necessary. He may compound, compromise, or in any other manner negotiate the amount for which claims will be recommended to the court except where the liquidator is required by law to accept claims as settled by any person or organization, including any guaranty association or foreign guaranty association. Unresolved disputes shall be determined under section 3903.39 of the Revised Code. As soon as practicable, he shall present to the court a report of the claims against the insurer with his recommendations. The report shall include the name and address of each claimant and the amount of the claim finally recommended, if any. If the insurer has issued annuities or life insurance policies, the liquidator shall report the persons to whom, according to the records of the insurer, amounts are owed as cash surrender values or other investment value and the amounts owed.

(B) The court may approve, disapprove, or modify the report on claims by the liquidator. Such reports as are not modified by the court within a period of sixty days following submission by the liquidator shall be treated by the liquidator as allowed claims, subject thereafter to later modification or to rulings made by the court pursuant to section 3903.39 of the Revised Code. No claim under a policy of insurance shall be allowed for an amount in excess of the applicable policy limits.

R.C. § 3903.39(A), entitled “Written notice of denial of claim,” in part governs proof of claim determinations and denials. The statute provides:

(A) When a claim is denied in whole or in part by the liquidator, written notice of the determination shall be given to the claimant or his attorney by first class mail at the address shown in the proof of claim. Within sixty days from the mailing of the notice, the claimant may file objections with the liquidator. If no such filing is made, the claimant may not further object to the determination.

The Liquidator complied with the determination procedure set forth in R.C. § 3903.39(A). The Liquidator appropriately sent her determinations of all Undeliverable Claims to the claimants at the addresses the claimants provided on their proof of claim forms in accordance with R.C. § 3903.39. No objections were timely filed because each of these determination letters was returned as undeliverable. Even though the Liquidator is not obligated to do so, the Liquidator thereafter attempted unsuccessfully to locate good and proper addresses for these claimants.

All of the Undelivered Claims are properly entirely disallowed now to the extent set forth in the determination letters, even though these claimants did not receive actual notice of the Liquidator’s determinations and even though the Liquidator assigned value to some of the Undeliverable Claims. That is because the claimants’ failure to comply with their own statutory obligations resulted in the undeliverable status of the determination letters and expiration of the 60-day objection period. Indeed, R.C. § 3903.22(B) requires, in pertinent part provides: “*All claimants shall keep the liquidator informed of any changes of address.*” See footnote 1, *supra*. In addition, R. C. 3903.36 sets forth certain minimum requirements for a proof of claim including that the claim should include “[t]he name and address of the claimant and the attorney who represents him, if any.” R.C. § 3903.36(A)(7). That statute also provides, in subsection B, that “[n]o claim need be considered or allowed if it does not contain the information in division (A) of this section which may be applicable.” The claimants with

Undeliverable Claims received notice of these obligations, but they did not apprise the Liquidator of any changes in their address. Having failed to do so provides an additional basis for the Liquidator to deny their claims, without the necessity of mailing additional determination letters which would certainly only be returned again as undeliverable. Accordingly, the Liquidator is reporting her determination of the denial in full of all Undeliverable Claims on Exhibit A under R.C. § 3903.43 and the Liquidator is entitled to have these claims disallowed in their entirety.

B. THE FUNDS THAT WOULD HAVE BEEN DISTRIBUTED ON THE UNDELIVERABLE CLAIMS SHOULD BE TREATED AS “UNCLAIMED FUNDS”

As stated above, the Liquidator determined that some of the Undeliverable Claims listed in Exhibit A have some value, even though those determination letters often disallowed the original claim as filed (hereafter “Value Undeliverable Claims”). In other words, most Value Undeliverable Claims were disallowed in part and allowed in part.

To the extent that the Valued Undeliverable Claims were determined to have had any value, however, the statutes do not require that the Liquidator perform the useless and futile act of calculating the amount to be distributed on such Valued Undeliverable Claims, and then mailing the distribution checks to an obsolete address. Since the determination letters sent on these Valued Undeliverable Claims were returned as undeliverable, undoubtedly any subsequent distribution sent to such claimants would also be undeliverable and returned to the Liquidator as well. Therefore, R.C. § 3903.45(A)⁴ instead requires the Liquidator to treat these funds as “unclaimed funds” that “shall be distributed in accordance with section 3903.42 of the

⁴ R.C. § 3903.45(A) provides in full:

All unclaimed funds subject to distribution remaining in the liquidator’s hands when he is ready to apply to the court for discharge, including the amount distributable to any creditor, shareholder, member, or other person who is unknown and cannot be found, shall be distributed in accordance with section 3903.42 of the Revised Code among those claimants to whom it is possible to make immediate payment.

Revised Code among those claimants to whom it is possible to make immediate payment.” By determining now that any distribution to these Valued Undeliverable Claims are “unclaimed funds,” the DayMed liquidation estate can avoid the unnecessary and wasteful expense of futilely attempting to make a distribution, only to then redistribute these funds later.

The effect of declaring that the Valued Undeliverable Claims be treated as “unclaimed funds” under section 3903.45 is tantamount to disallowing these claims, and for clarity, they should be so disallowed. By the respective claimants failing to provide the Liquidator with their current addresses as required by R.C. §§ 3903.22(B) and 3903.36(A)(7) and in accordance with the Notice and Form of Proof of Claim, none of the Undeliverable Claims is required to be considered or allowed in whole or in part under R.C. § 3903.36(B). Therefore, the Liquidator respectfully requests that this Court determine that an adequate basis exists for the denial the claims listed on Exhibit A, and further directing that any distribution on those claims be treated in the final distribution as unclaimed funds to be distributed in accordance with R.C. § 3903.42.

C. CONCLUSION

For the reasons set forth above, this Court should approve this Report on Undelivered Claims and enter an Order:

(1) Approving the Liquidator’s determinations and disallowance of all claims identified on Exhibit A, attached hereto;

(2) That assets of the DayMed liquidation that would have been distributed to claimants submitting the Valued Undeliverable Claims are “unclaimed funds,” as provided under R.C. § 3903.45(A) shall be distributed at the time of a final distribution to all other claimants under R.C. §§ 3903.45 and .42;

(3) Discharging and fully releasing DayMed, the DayMed Liquidation Estate, the Liquidator, the Liquidator’s predecessors, successors, assigns and any and all deputy

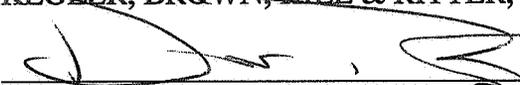
liquidators, agents, attorneys and employees of the Office of the Ohio Insurance Liquidator and the Ohio Department of Insurance, from any and all liability and responsibility related to the Undeliverable Claims.

Respectfully submitted,

RICHARD CORDRAY
Attorney General of Ohio

By Outside Counsel:

~~KEGLER, BROWN, HILL & RITTER, CO. L.P.A.~~

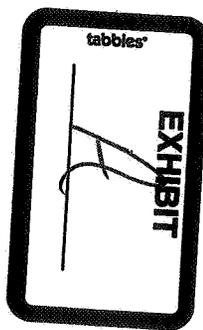

R. Kevin Kerns (0021781)
Richard W. Schuermann, Jr. (0032546)
Daniel J. Bennett (0079932)
65 East State Street, Suite 1800
Columbus, Ohio 43215
Telephone: (614) 462-5400

*Attorneys for Mary Jo Hudson, in her capacity as
Liquidator of DayMed Health Maintenance Plan,
Inc.*

7/30/10 DSDREVALP1
16/00/01

Daybed - Class I Final Distribution - Exhibit A
Proof of Claims - Class 01
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

Page 1
DAY01



| Liq#/Sec# | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Loss: Prev Payments/Allow | Check Amount |
|---------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| | | | \$.00 | | \$.00 | \$.00 | \$.00 |
| Grand Totals: | | | \$.00 | | \$.00 | \$.00 | \$.00 |

Grand Totals:

| LA#/Seq# | Class# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Tax: Prev Payments/Allow | Check Amount |
|----------|--------|---------------|------------------|----------------|----------------------------|--------------------------|--------------|
| 00301863 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00301867 | 01 | | 33.00 | 0.0000% | .00 | .00 | .00 |
| 00304277 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00304814 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00305238 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00305348 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00305349 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00305889 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00305890 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00305891 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00306223 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00306593 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00307582 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00310542 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00310582 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00311103 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00311105 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00311229 | 01 | | 114.00 | 0.0000% | .00 | .00 | .00 |
| 00311658 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00314505 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00314506 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00314848 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00314915 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00314975 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00315130 | 01 | | 213.00 | 0.0000% | .00 | .00 | .00 |
| 00315131 | 01 | | 53.00 | 0.0000% | .00 | .00 | .00 |
| 00315446 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00316325 | 01 | | 25.00 | 0.0000% | .00 | .00 | .00 |
| 00317804 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00318456 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00320361 | 01 | | 156.00 | 0.0000% | .00 | .00 | .00 |
| 00326993 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00327207 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00329388 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00329389 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00329616 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |

| LA#/Seq# | CLARK# | Payee/Address | Debit/Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|----------|--------|---------------|-------------|----------------|----------------------------|---------------------------|--------------|
| 00341321 | 01 | 341321 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341322 | 01 | 341322 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341386 | 01 | 341386 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341387 | 01 | 341387 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341388 | 01 | 341388 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341404 | 01 | 341404 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341407 | 01 | 341407 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341698 | 01 | 341698 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341832 | 01 | 341832 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341833 | 01 | 341833 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341834 | 01 | 341834 | .00 | 0.0000% | .00 | .00 | .00 |
| 00342403 | 01 | 342403 | .00 | 0.0000% | .00 | .00 | .00 |
| 00342558 | 01 | 342558 | .00 | 0.0000% | .00 | .00 | .00 |
| 00342626 | 01 | 342626 | .00 | 0.0000% | .00 | .00 | .00 |
| 00342733 | 01 | 342733 | .00 | 0.0000% | .00 | .00 | .00 |
| 00342837 | 01 | 342837 | 240.00 | 0.0000% | .00 | .00 | .00 |
| 00342841 | 01 | 342841 | .00 | 0.0000% | .00 | .00 | .00 |
| 00343248 | 01 | 343248 | .00 | 0.0000% | .00 | .00 | .00 |
| 00343253 | 01 | 343253 | 128.00 | 0.0000% | .00 | .00 | .00 |
| 00343300 | 01 | 343300 | .00 | 0.0000% | .00 | .00 | .00 |
| 00343848 | 01 | 343848 | .00 | 0.0000% | .00 | .00 | .00 |
| 00343935 | 01 | 343935 | 239.00 | 0.0000% | .00 | .00 | .00 |
| 00343963 | 01 | 343963 | 246.00 | 0.0000% | .00 | .00 | .00 |
| 00344115 | 01 | 344115 | .00 | 0.0000% | .00 | .00 | .00 |
| 00344124 | 01 | 344124 | .00 | 0.0000% | .00 | .00 | .00 |
| 00344476 | 01 | 344476 | .00 | 0.0000% | .00 | .00 | .00 |
| 00344637 | 01 | 344637 | 57.00 | 0.0000% | .00 | .00 | .00 |
| 00344691 | 01 | 344691 | .00 | 0.0000% | .00 | .00 | .00 |
| 00344924 | 01 | 344924 | .00 | 0.0000% | .00 | .00 | .00 |
| 00346022 | 01 | 346022 | 160.00 | 0.0000% | .00 | .00 | .00 |
| 00348237 | 01 | 348237 | .00 | 0.0000% | .00 | .00 | .00 |
| 00349018 | 01 | 349018 | 100.00 | 0.0000% | .00 | .00 | .00 |
| 00349029 | 01 | 349029 | 340.00 | 0.0000% | .00 | .00 | .00 |
| 00349084 | 01 | 349084 | 6,709.06 | 0.0000% | .00 | .00 | .00 |
| 00349254 | 01 | 349254 | .00 | 0.0000% | .00 | .00 | .00 |
| 00349262 | 01 | 349262 | 504.00 | 0.0000% | .00 | .00 | .00 |

Payroll - Class 2 Final Distribution - Exhibit A
Proof of Claims - Class 02
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

| Id#/Batch | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|-------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| 00349433 01 | 349433 | | 2,277.00 | 0.0000% | .00 | .00 | .00 |
| 00351486 01 | 351485 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00352296 01 | 352296 | | 56,505.50 | 0.0000% | .00 | .00 | .00 |
| 00352640 01 | 352640 | | 280.00 | 0.0000% | .00 | .00 | .00 |
| 00352961 01 | 352961 | | 1,795.20 | 0.0000% | .00 | .00 | .00 |
| 00353158 01 | 353158 | | 204.00 | 0.0000% | .00 | .00 | .00 |
| 00353161 01 | 353161 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00354064 01 | 354064 | | 120.00 | 0.0000% | .00 | .00 | .00 |
| 00354069 01 | 354069 | | 455.00 | 0.0000% | .00 | .00 | .00 |
| 00354338 01 | 354338 | | 48.00 | 0.0000% | .00 | .00 | .00 |
| 00354708 01 | 354708 | | 3,736.08 | 0.0000% | .00 | .00 | .00 |
| 00354924 01 | 354924 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00355035 01 | 355035 | | 2,244.00 | 0.0000% | .00 | .00 | .00 |
| 00355191 01 | 355191 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00355510 01 | 355510 | | 586.00 | 0.0000% | .00 | .00 | .00 |
| 00355630 01 | 355630 | | 1,030.00 | 0.0000% | .00 | .00 | .00 |
| 00356288 01 | 356288 | | 5,230.00 | 0.0000% | .00 | .00 | .00 |
| 00356782 01 | 356782 | | 3,370.85 | 0.0000% | .00 | .00 | .00 |
| 00357206 01 | 357206 | | 2,172.62 | 0.0000% | .00 | .00 | .00 |
| 00357595 01 | 357595 | | 48.50 | 0.0000% | .00 | .00 | .00 |
| 00358439 01 | 358439 | | 185.00 | 0.0000% | .00 | .00 | .00 |
| 00358468 01 | 358468 | | 2,836.25 | 0.0000% | .00 | .00 | .00 |
| 00358660 01 | 358660 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00358739 01 | 358739 | | 250.00 | 0.0000% | .00 | .00 | .00 |
| 00358833 01 | 358833 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00359660 01 | 359660 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00359693 01 | 359693 | | 1,434.00 | 0.0000% | .00 | .00 | .00 |
| 00360128 01 | 360128 | | 3,480.00 | 0.0000% | .00 | .00 | .00 |
| 00360604 01 | 360604 | | 7,730.00 | 0.0000% | .00 | .00 | .00 |
| 00361071 01 | 361071 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00361327 01 | 361327 | | 204.16 | 0.0000% | .00 | .00 | .00 |
| 00361557 01 | 361557 | | 130.00 | 0.0000% | .00 | .00 | .00 |
| 00361791 01 | 361791 | | 286.00 | 0.0000% | .00 | .00 | .00 |
| 00362004 01 | 362004 | | 750.00 | 0.0000% | .00 | .00 | .00 |
| 00364113 01 | 364113 | | 1,077.00 | 0.0000% | .00 | .00 | .00 |
| 00364426 01 | 364426 | | 177.00 | 0.0000% | .00 | .00 | .00 |

7/30/10 DSDSERVALP1
16:00:08

Period - Class 2 Final Distribution - Exhibit A
Proof of Claims - Class 02
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

| LA#/Seq# | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Last Pay Payment/Allow | Check Amount |
|-------------|--------|---------------|------------------|----------------|----------------------------|------------------------|--------------|
| 00366921 01 | 366921 | | 1,948.10 | 0.0000% | .00 | .00 | .00 |
| 00366099 01 | 366099 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00366149 01 | 366149 | | 3,115.00 | 0.0000% | .00 | .00 | .00 |
| 00366407 01 | 366407 | | 121.88 | 0.0000% | .00 | .00 | .00 |
| 00366949 01 | 366949 | | 19,212.00 | 0.0000% | .00 | .00 | .00 |
| 00367119 01 | 367119 | | 50.00 | 0.0000% | .00 | .00 | .00 |
| 00368070 01 | 368070 | | 1,136.70 | 0.0000% | .00 | .00 | .00 |
| 00369356 01 | 369356 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00369355 01 | 369355 | | .00 | 0.0000% | .00 | .00 | .00 |
| Count: 133 | | | Grand Totals: | | \$135,230.54 | \$.00 | \$.00 |

7/30/10 DSDREVWALP1
16:00:14

Dayfed - Class 3 Final Distribution - Exhibit A
Proof of Claims - Class 03
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

Page 1
DHY03

| Idg#/Seq# | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|---------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| Count: | | | \$.00 | | \$.00 | \$.00 | \$.00 |
| Grand Totals: | | | \$.00 | | \$.00 | \$.00 | \$.00 |

7/30/10 DSDPTVALP1
16:00:19

Payroll - Class 4 Final Distribution - Exhibit A
Percent of Claims - Class 04
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

Page 1
DR104

| Id#/Seq# | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|----------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| Count: | | | | | | | |
| | | | Grand Totals: | | \$.00 | \$.00 | \$.00 |

Dayed - Class 5 Final Distribution - Exhibit A
Proof of Claims - Class 05
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

| Log#/Seq# | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|-----------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| 00300774 | 01 | 300774 | .00 | 0.0000% | .00 | .00 | .00 |
| 00304785 | 01 | 304785 | 88.00 | 0.0000% | .00 | .00 | .00 |
| 00305051 | 01 | 305051 | .00 | 0.0000% | .00 | .00 | .00 |
| 00308165 | 01 | 308165 | 359.50 | 0.0000% | .00 | .00 | .00 |
| 00311348 | 01 | 311348 | 108.17 | 0.0000% | .00 | .00 | .00 |
| 00311330 | 01 | 311330 | 203.00 | 0.0000% | .00 | .00 | .00 |
| 00315131 | 01 | 315131 | 148.00 | 0.0000% | .00 | .00 | .00 |
| 00318456 | 01 | 318456 | .00 | 0.0000% | .00 | .00 | .00 |
| 00320361 | 01 | 320361 | 65.00 | 0.0000% | .00 | .00 | .00 |
| 00320363 | 01 | 320363 | 115.00 | 0.0000% | .00 | .00 | .00 |
| 00321244 | 01 | 321244 | 291.00 | 0.0000% | .00 | .00 | .00 |
| 00321596 | 01 | 321596 | 35.98 | 0.0000% | .00 | .00 | .00 |
| 00332743 | 01 | 332743 | 218.20 | 0.0000% | .00 | .00 | .00 |
| 00332752 | 01 | 332752 | .00 | 0.0000% | .00 | .00 | .00 |
| 00332753 | 01 | 332753 | 269.00 | 0.0000% | .00 | .00 | .00 |
| 00339749 | 01 | 339749 | 374.76 | 0.0000% | .00 | .00 | .00 |
| 00339902 | 01 | 339902 | 112.00 | 0.0000% | .00 | .00 | .00 |
| 00340735 | 01 | 340735 | 210.25 | 0.0000% | .00 | .00 | .00 |
| 00340765 | 01 | 340765 | 283.70 | 0.0000% | .00 | .00 | .00 |
| 00341167 | 01 | 341167 | 393.00 | 0.0000% | .00 | .00 | .00 |
| 00341244 | 01 | 341244 | 145.00 | 0.0000% | .00 | .00 | .00 |
| 00341386 | 01 | 341386 | .00 | 0.0000% | .00 | .00 | .00 |
| 00341420 | 01 | 341420 | 135.00 | 0.0000% | .00 | .00 | .00 |
| 00341452 | 01 | 341452 | 138.00 | 0.0000% | .00 | .00 | .00 |
| 00342558 | 01 | 342558 | .00 | 0.0000% | .00 | .00 | .00 |
| 00343107 | 01 | 343107 | 58.00 | 0.0000% | .00 | .00 | .00 |
| 00343118 | 01 | 343118 | 19.20 | 0.0000% | .00 | .00 | .00 |
| 00343659 | 01 | 343659 | 254.00 | 0.0000% | .00 | .00 | .00 |
| 00343682 | 01 | 343682 | .00 | 0.0000% | .00 | .00 | .00 |
| 00343988 | 01 | 343988 | 160.00 | 0.0000% | .00 | .00 | .00 |
| 00345143 | 01 | 345143 | 99.00 | 0.0000% | .00 | .00 | .00 |
| 00346709 | 01 | 346709 | 70.00 | 0.0000% | .00 | .00 | .00 |
| 00347035 | 01 | 347035 | .00 | 0.0000% | .00 | .00 | .00 |
| 00348444 | 01 | 348444 | .00 | 0.0000% | .00 | .00 | .00 |
| 00349209 | 01 | 349209 | .00 | 0.0000% | .00 | .00 | .00 |
| 00349264 | 01 | 349264 | 368.00 | 0.0000% | .00 | .00 | .00 |

Payed - Class 5 Final Distribution - Exhibit A
Proof of Claims - Class 05
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

| Id#/Seq# | Class# | Paye/Address | Determined Value | Distribution % | Total Distribution Payment | Last Prev Payments/Allos | Check Amount |
|-------------|--------|--------------|------------------|----------------|----------------------------|--------------------------|--------------|
| 00349721 01 | 349721 | | 9,803.78 | 0.0000% | .00 | .00 | .00 |
| 00351666 01 | 351666 | | 4,854.83 | 0.0000% | .00 | .00 | .00 |
| 00352379 01 | 352379 | | 2,372.31 | 0.0000% | .00 | .00 | .00 |
| 00352857 01 | 352857 | | 593.44 | 0.0000% | .00 | .00 | .00 |
| 00353171 01 | 353171 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00353194 01 | 353194 | | 45.00 | 0.0000% | .00 | .00 | .00 |
| 00353323 01 | 353323 | | 533.07 | 0.0000% | .00 | .00 | .00 |
| 00353536 01 | 353536 | | 3,072.02 | 0.0000% | .00 | .00 | .00 |
| 00353925 01 | 353925 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00353936 01 | 353936 | | 439.80 | 0.0000% | .00 | .00 | .00 |
| 00353936 01 | 353936 | | 165.56 | 0.0000% | .00 | .00 | .00 |
| 00353916 01 | 353916 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00354416 01 | 354416 | | 706.13 | 0.0000% | .00 | .00 | .00 |
| 00354611 01 | 354611 | | 6,631.13 | 0.0000% | .00 | .00 | .00 |
| 00354668 01 | 354668 | | 365.00 | 0.0000% | .00 | .00 | .00 |
| 00354703 01 | 354703 | | 45.00 | 0.0000% | .00 | .00 | .00 |
| 00354743 01 | 354743 | | 277.00 | 0.0000% | .00 | .00 | .00 |
| 00354744 01 | 354744 | | 195.00 | 0.0000% | .00 | .00 | .00 |
| 00354764 01 | 354764 | | 50.00 | 0.0000% | .00 | .00 | .00 |
| 00354857 01 | 354857 | | 2,569.41 | 0.0000% | .00 | .00 | .00 |
| 00354906 01 | 354906 | | 65.00 | 0.0000% | .00 | .00 | .00 |
| 00355007 01 | 355007 | | 150.15 | 0.0000% | .00 | .00 | .00 |
| 00355131 01 | 355131 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00355363 01 | 355363 | | 284.31 | 0.0000% | .00 | .00 | .00 |
| 00355412 01 | 355412 | | 1,921.41 | 0.0000% | .00 | .00 | .00 |
| 00355597 01 | 355597 | | 292.96 | 0.0000% | .00 | .00 | .00 |
| 00355747 01 | 355747 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00355827 01 | 355827 | | 8,739.98 | 0.0000% | .00 | .00 | .00 |
| 00356060 01 | 356060 | | 400.19 | 0.0000% | .00 | .00 | .00 |
| 00356362 01 | 356362 | | 334.00 | 0.0000% | .00 | .00 | .00 |
| 00356396 01 | 356396 | | 1,525.62 | 0.0000% | .00 | .00 | .00 |
| 00356648 01 | 356648 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00356709 01 | 356709 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00356791 01 | 356791 | | 449.78 | 0.0000% | .00 | .00 | .00 |
| 00356904 01 | 356904 | | 445.00 | 0.0000% | .00 | .00 | .00 |
| 00357083 01 | 357083 | | 7,564.59 | 0.0000% | .00 | .00 | .00 |
| 00357165 01 | 357165 | | | | | | |

| LA#/Seq# | Class# | Payer/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|-------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| 00357214 01 | 357214 | | 1,255.51 | 0.0000% | .00 | .00 | .00 |
| 00357223 01 | 357223 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00357419 01 | 357419 | | 593.00 | 0.0000% | .00 | .00 | .00 |
| 00357586 01 | 357586 | | 524.53 | 0.0000% | .00 | .00 | .00 |
| 00357718 01 | 357718 | | 341.00 | 0.0000% | .00 | .00 | .00 |
| 00357750 01 | 357750 | | 79.98 | 0.0000% | .00 | .00 | .00 |
| 00358027 01 | 358027 | | 30.00 | 0.0000% | .00 | .00 | .00 |
| 00358105 01 | 358105 | | 2,037.07 | 0.0000% | .00 | .00 | .00 |
| 00358145 01 | 358145 | | 1,502.41 | 0.0000% | .00 | .00 | .00 |
| 00358574 01 | 358574 | | 3,342.21 | 0.0000% | .00 | .00 | .00 |
| 00358578 01 | 358578 | | 438.61 | 0.0000% | .00 | .00 | .00 |
| 00358978 01 | 358978 | | 379.38 | 0.0000% | .00 | .00 | .00 |
| 00359025 01 | 359025 | | 7,323.93 | 0.0000% | .00 | .00 | .00 |
| 00359039 01 | 359039 | | 1,172.66 | 0.0000% | .00 | .00 | .00 |
| 00359237 01 | 359237 | | 1,556.24 | 0.0000% | .00 | .00 | .00 |
| 00359274 01 | 359274 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00359657 01 | 359657 | | 245.00 | 0.0000% | .00 | .00 | .00 |
| 00359674 01 | 359674 | | 455.03 | 0.0000% | .00 | .00 | .00 |
| 00360061 01 | 360061 | | 170.00 | 0.0000% | .00 | .00 | .00 |
| 00360066 01 | 360066 | | 42.00 | 0.0000% | .00 | .00 | .00 |
| 00360210 01 | 360210 | | 118.00 | 0.0000% | .00 | .00 | .00 |
| 00360344 01 | 360344 | | 218.06 | 0.0000% | .00 | .00 | .00 |
| 00360400 01 | 360400 | | 434.15 | 0.0000% | .00 | .00 | .00 |
| 00360463 01 | 360463 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00360793 01 | 360793 | | 427.85 | 0.0000% | .00 | .00 | .00 |
| 00360835 01 | 360835 | | 95.00 | 0.0000% | .00 | .00 | .00 |
| 00360936 01 | 360936 | | 155.43 | 0.0000% | .00 | .00 | .00 |
| 00361232 01 | 361232 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00361420 01 | 361420 | | 841.02 | 0.0000% | .00 | .00 | .00 |
| 00361463 01 | 361463 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00361481 01 | 361481 | | 12,240.69 | 0.0000% | .00 | .00 | .00 |
| 00361535 01 | 361535 | | 70.00 | 0.0000% | .00 | .00 | .00 |
| 00361651 01 | 361651 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00361701 01 | 361701 | | 125.00 | 0.0000% | .00 | .00 | .00 |
| 00361756 01 | 361756 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00362155 01 | 362155 | | .00 | 0.0000% | .00 | .00 | .00 |

7/30/10 DSDRYVALP1
16:00:25

Dayfed - Class 5 Final Distribution - Exhibit A
Proof of Claims - Class 05
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

Page 4
DAYS

| Light/Seq# | Class# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| 00362166 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00362181 | 01 | | 794.16 | 0.0000% | .00 | .00 | .00 |
| 00362203 | 01 | | 125.00 | 0.0000% | .00 | .00 | .00 |
| 00362234 | 01 | | 450.00 | 0.0000% | .00 | .00 | .00 |
| 00362340 | 01 | | 3,979.74 | 0.0000% | .00 | .00 | .00 |
| 00362448 | 01 | | 378.04 | 0.0000% | .00 | .00 | .00 |
| 00362483 | 01 | | 285.00 | 0.0000% | .00 | .00 | .00 |
| 00362489 | 01 | | 11,099.50 | 0.0000% | .00 | .00 | .00 |
| 00362542 | 01 | | 238.53 | 0.0000% | .00 | .00 | .00 |
| 00362756 | 01 | | 263.00 | 0.0000% | .00 | .00 | .00 |
| 00363006 | 01 | | 128.00 | 0.0000% | .00 | .00 | .00 |
| 00363026 | 01 | | 3,522.97 | 0.0000% | .00 | .00 | .00 |
| 00363096 | 01 | | 48.00 | 0.0000% | .00 | .00 | .00 |
| 00363385 | 01 | | 60.00 | 0.0000% | .00 | .00 | .00 |
| 00363432 | 01 | | 779.87 | 0.0000% | .00 | .00 | .00 |
| 00363536 | 01 | | 285.00 | 0.0000% | .00 | .00 | .00 |
| 00363635 | 01 | | 236.60 | 0.0000% | .00 | .00 | .00 |
| 00363661 | 01 | | 281.22 | 0.0000% | .00 | .00 | .00 |
| 00363943 | 01 | | 425.00 | 0.0000% | .00 | .00 | .00 |
| 00364107 | 01 | | 491.00 | 0.0000% | .00 | .00 | .00 |
| 00364131 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00364153 | 01 | | 95.00 | 0.0000% | .00 | .00 | .00 |
| 00364164 | 01 | | 155.74 | 0.0000% | .00 | .00 | .00 |
| 00364833 | 01 | | 165.00 | 0.0000% | .00 | .00 | .00 |
| 00364902 | 01 | | 2,056.07 | 0.0000% | .00 | .00 | .00 |
| 00365004 | 01 | | 1,079.10 | 0.0000% | .00 | .00 | .00 |
| 00365054 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00365113 | 01 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00365141 | 01 | | 230.00 | 0.0000% | .00 | .00 | .00 |
| 00365191 | 01 | | 6,355.32 | 0.0000% | .00 | .00 | .00 |
| 00365369 | 01 | | 182.68 | 0.0000% | .00 | .00 | .00 |
| 00365374 | 01 | | 58.50 | 0.0000% | .00 | .00 | .00 |
| 00365394 | 01 | | 107.51 | 0.0000% | .00 | .00 | .00 |
| 00365481 | 01 | | 175.00 | 0.0000% | .00 | .00 | .00 |
| 00365513 | 01 | | 1,216.45 | 0.0000% | .00 | .00 | .00 |

| LA#/Seq# | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|---------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| 00365603 | 01 | | 430.00 | 0.0000% | .00 | | .00 |
| 00365731 | 01 | | 532.66 | 0.0000% | .00 | | .00 |
| 00365755 | 01 | | 466.00 | 0.0000% | .00 | | .00 |
| 00365976 | 01 | | 256.04 | 0.0000% | .00 | | .00 |
| 00366101 | 01 | | 505.04 | 0.0000% | .00 | | .00 |
| 00366176 | 01 | | .00 | 0.0000% | .00 | | .00 |
| 00366235 | 01 | | .00 | 0.0000% | .00 | | .00 |
| 00366489 | 01 | | 440.00 | 0.0000% | .00 | | .00 |
| 00366786 | 01 | | 1,728.37 | 0.0000% | .00 | | .00 |
| 00366831 | 01 | | 372.93 | 0.0000% | .00 | | .00 |
| 00367007 | 01 | | 225.00 | 0.0000% | .00 | | .00 |
| 00367076 | 01 | | 7,280.45 | 0.0000% | .00 | | .00 |
| 00367147 | 01 | | 361.00 | 0.0000% | .00 | | .00 |
| 00367298 | 01 | | .00 | 0.0000% | .00 | | .00 |
| 00367852 | 01 | | .00 | 0.0000% | .00 | | .00 |
| 00368052 | 01 | | 472.60 | 0.0000% | .00 | | .00 |
| 00369318 | 01 | | 596.41 | 0.0000% | .00 | | .00 |
| 00369353 | 01 | | 413.30 | 0.0000% | .00 | | .00 |
| 00369368 | 01 | | 5,694.95 | 0.0000% | .00 | | .00 |
| Count: | 163 | | | | | | |
| Grand Totals: | | | \$152,631.71 | | \$.00 | | \$.00 |

7/30/10 DSDPWALP1
16:00:30

Dayed - Class 6 Final Distribution - Exhibit A
Proof of Claims - Class 06
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

Page 1
DAY06

| Id#/Seq# | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|-------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| 00365977 01 | 365977 | | .00 | 0.0000% | .00 | .00 | .00 |
| Count: 1 | | | Grand Totals: | | \$1.00 | \$1.00 | \$1.00 |

Daybed - Class 7 Final Distribution - Exhibit A
Proof of Claims - Class of
Determined Value Distribution Report - Unadmissible
Distribution Percentage 0.0000%

| Id#/Seq# | Claim# | Payer/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|---------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| 00307659 01 | 307659 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00309516 01 | 309516 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00310894 01 | 310894 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00320297 01 | 320297 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00324094 01 | 324094 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00324095 01 | 324095 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00325911 01 | 325911 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00326307 01 | 326307 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00331390 01 | 331390 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00333071 01 | 333071 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00333908 01 | 333908 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00334378 01 | 334378 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00336963 01 | 336963 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00337069 01 | 337069 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00344539 01 | 344539 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00344799 01 | 344799 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00344241 01 | 344241 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00357269 01 | 357269 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00358139 01 | 358139 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00358540 01 | 358540 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00359992 01 | 359992 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00360087 01 | 360087 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00360975 01 | 360975 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00362820 01 | 362820 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00363129 01 | 363129 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00364439 01 | 364439 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00366880 01 | 366880 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00367072 01 | 367072 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00369408 01 | 369408 | | .00 | 0.0000% | .00 | .00 | .00 |
| 00369443 01 | 369443 | | .00 | 0.0000% | .00 | .00 | .00 |
| Count: 30 | | | | | | | |
| Grand Totals: | | | \$.00 | | \$.00 | | \$.00 |

7/30/10 DSDRVALP1
16:00:43

Dayked - Class B Final Distribution - Exhibit A
Proof of Class - Class 08
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

Page 1
DAY08

| Light/Seg# | Claim# | Payer/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|---------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| Count: | | | \$.00 | | \$.00 | \$.00 | \$.00 |
| Grand Totals: | | | \$.00 | | \$.00 | \$.00 | \$.00 |

7/30/10 DSDENVALP1
16:00:48

Daybed - Class 9 Final Distribution - Exhibit A
Proof of Claims - Class 09
Determined Value Distribution Report - Undeliverable
Distribution Percentage 0.0000%

Page 1
DAY09

| Id#/Seq# | Claim# | Payee/Address | Determined Value | Distribution % | Total Distribution Payment | Less: Prev Payments/Allow | Check Amount |
|---------------|--------|---------------|------------------|----------------|----------------------------|---------------------------|--------------|
| Count: | | | \$.00 | | \$.00 | \$.00 | \$.00 |
| Grand Totals: | | | \$.00 | | \$.00 | \$.00 | \$.00 |