

IN THE COURT OF COMMON PLEAS
FRANKLIN COUNTY, OHIO

Mary Taylor, Ohio Superintendent of Insurance, in her Capacity as Liquidator of Credit General Insurance Company and Credit General Indemnity Company,	:	
	:	
Plaintiff,	:	Case No. 00 CVH 11-9867
	:	
v.	:	Judge Mark Serrott
	:	
Credit General Insurance Company, et al.,	:	
	:	
Defendants.	:	

**MOTION FOR THE APPROVAL OF LIQUIDATOR’S PERIODIC ACCOUNTING
FOR CREDIT GENERAL INSURANCE COMPANY
FOR THE PERIOD OF JULY 1, 2012 THROUGH DECEMBER 31, 2012**

Plaintiff, Mary Taylor in her capacity as Liquidator of Credit General Insurance Company (“CGIC”) requests this Court for an Order approving CGIC’s Statement of Receipts and Disbursements of the Liquidator for the period July 1, 2012 through December 31, 2012, as set forth in the attached Exhibit A. A Memorandum in Support is attached.

Respectfully submitted,

MIKE DEWINE
Attorney General of Ohio

By Special Counsel:
KOHMAN, JACKSON & KRANTZ, PLL

/s/ Valoria C. Hoover
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Attorneys for Mary Taylor, in her capacity as Liquidator of
Credit General Insurance Company

MEMORANDUM IN SUPPORT

This motion is brought by the Liquidator requesting that this Court approve CGIC's Statement of Receipts and Disbursements of the Liquidator for the period of July 1, 2012 through December 31, 2012 (the "Statement"). The Statement is described and set forth in the attached Exhibit A.

By Order of this Court entered on January 5, 2001, the Ohio Superintendent of Insurance was appointed Liquidator of CGIC and was empowered, authorized and directed to liquidate all of the property and assets of CGIC in accordance with the laws of Ohio and under the continuing jurisdiction of this Court. As part of the liquidation and pursuant to the Orders of Liquidation and Ohio Revised Code Chapter 3903, the Liquidator undertakes to collect all debts and moneys due to CGIC, and makes payment of necessary expenses. The Liquidation Order and R.C. 3903.21(A)(4) provides, in pertinent part, that the Liquidator may:

Pay reasonable compensation to persons appointed and defray from the funds or assets of the insurer all expenses of taking possession of, conserving, conducting, liquidating, disposing of or otherwise dealing with the business and property of the insurer.

Section 3903.42(A) of the Ohio Revised Code provides that the expenses of administration be given first priority in the distribution of assets.

The Liquidator is also required by R.C. 3903.18(E) to periodically account to the Court, throughout the pendency of CGIC's liquidation proceeding, to be submitted in the form attached hereto as Exhibit A. Such accountings may assist the Court in monitoring the progress and status of the liquidation, and in particular, the receipts and disbursements in CGIC's proceedings.

As reported previously, the Liquidator has made required changes since 2008 in many areas aimed at preserving and utilizing estate assets for the benefit of the estate's creditors and substantially reducing and controlling costs. In particular, the Liquidator has taken steps to increase efficiencies in, and reduce costs associated with, the use of outside counsel and consultants. The

Liquidator will continue to take steps to reduce and control costs and continue to investigate ways to improve efficiencies in the liquidation process and implement other procedures that are aimed at conserving estate assets for timely distributions to policyholders and creditors.

For the reasons stated, the Liquidator respectfully requests the Court to approve CGIC's Statement of Receipts and Disbursements of the Liquidator for the periods of July 1, 2012 through December 31, 2012, as set forth in the attached Exhibit A.

Respectfully submitted,

MIKE DEWINE
Attorney General of Ohio

By Special Counsel:
KOHMAN, JACKSON & KRANTZ, PLL

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Attorneys for Mary Taylor, in her capacity as Liquidator of
Credit General Insurance Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and accurate copy of the foregoing Motion was emailed to the persons on the attached CGIC Courtesy Copy E-Mail List and served upon the following via Regular Mail, postage prepaid, on this 26th day of March, 2013:

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Anchor Claims Management
P.O. Box 819045
Dallas, TX 75381-9045

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Annapolis Consulting Group LLC
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Annapolis, MD 21402
PRS Trustee

Wayne D. Wilson
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P.O. Box 29066
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/s/ Valoria C. Hoover
Valoria C. Hoover (0059596)

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CREDIT GENERAL INSURANCE COMPANY, IN LIQUIDATION
LIQUIDATION DATE JANUARY 5, 2001
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CUMULATIVE FROM JANUARY 5, 2001 TO DECEMBER 31, 2012

	Current Period 7/1/2012 TO 12/31/2012	Year to Date TO 12/31/2012	Cumulative From 1/5/2001
Beginning Cash & Invested Assets (Note 1)	101,990,153.46	102,679,220.78	18,679,219.65
Receipts:			
Interest Income (Note 2)	312,524.47	499,622.16	9,743,886.69
Premiums Collected	0.00	0.00	21,272,221.85
Recovery of Statutory Deposit	0.00	0.00	870,651.38
Production of Document Income	0.00	0.00	350.25
Reinsurance Recoveries (Note 5)	6,747,681.27	6,770,794.45	122,058,698.73
Salvage & Subrogation (Note 3)	3,767.24	27,093.26	4,286,320.05
Reimbursement of Paid Claims	0.00	0.00	1,288,517.96
Recovery from TPA'S	0.00	0.00	2,972,510.92
Recovery of IRS Tax Refunds	0.00	0.00	10,565,562.46
Recovery of Workers' Comp Deposits	0.00	0.00	85,582.77
Recovery of Cash Value of Surrendered Life Insurance Policies	0.00	0.00	1,039,301.92
Refund of Payroll Taxes	0.00	0.00	1,798.90
Refund of Insurance Department Licenses & Fees	0.00	0.00	1,968.84
Uncashed and Voided Checks	0.00	0.00	216,231.90
Return of Bond Collateral	0.00	0.00	323.25
Recovery from Prudential Securities Inc.	0.00	0.00	185,906.28
Proceeds from Sale of ISO Stock	0.00	0.00	775,173.60
Insurance Recovery-Theft of Computers/Equipment	0.00	0.00	1,972.33
Recoveries from Settlement Agreements	0.00	0.00	11,783,725.80
Proceeds from the Sale of Assets	0.00	0.00	119,574.56
Refund of Premium Taxes & Assessments (Note 6)	5,040.00	9,919.00	257,592.82
Refund of General Operating Expenses (Note 4)	2,873.00	2,873.00	24,668.57
Proceeds from Closed Accounts	0.00	0.00	287,743.08
Recovery from Directors and Officers	0.00	0.00	5,698,266.31
Proceeds from Closure of BCEBAT Ins. Co. - Prepaid Operating Expenses	0.00	0.00	11,133.23
Proceeds from Closure of PPC Ins. Co. - Prepaid Operating Expenses	0.00	0.00	76,255.04
Proceeds from Closure of ADIC Ins. Co. - Prepaid Operating Expenses	0.00	0.00	112,611.11
Proceeds from Closure of Colonial Ins. Co. - Prepaid Operating Expenses	0.00	0.00	26,891.90
Proceeds from Closure of Ohio General Ins. Co. - Prepaid Operating Expenses	0.00	0.00	38,192.35
Transfer of Funds from CGIC\PRS Trust to CGIC Operating Account	0.00	0.00	375,577.20
Recovery from LOC Drawdowns	0.00	0.00	2,195,789.89
Recovery of Preference Payments	0.00	0.00	2,509,427.57
Recovery of Unearned Commissions	0.00	0.00	1,177,050.71
Recoveries Under High Deductible Policies (Note 7)	70,688.65	80,891.85	2,447,774.94
Transfer of Funds from CGIC\Cash Collateral to CGIC Operating	0.00	0.00	1,984,545.75
Other Income (Note 8)	8,678.27	19,415.61	292,801.20
Total Receipts	7,151,252.90	7,410,609.33	204,786,602.11

CREDIT GENERAL INSURANCE COMPANY, IN LIQUIDATION
LIQUIDATION DATE JANUARY 5, 2001
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CUMULATIVE FROM JANUARY 5, 2001 TO DECEMBER 31, 2012

	Current Period 7/1/2012 TO 12/31/2012	Year to Date TO 12/31/2012	Cumulative From 1/5/2001
Disbursements:			
Transfer of Funds to TTC escrow account	0.00	0.00	25,224.25
Transfer of Funds to CGIC\PRS Trust account	0.00	0.00	350,973.90
Transfer of PRS Portion of IRS Tax Refund	0.00	0.00	4,615,787.07
Transfer of CGIN Portion of IRS Tax Refund	0.00	0.00	451,321.41
Transfer of CGIN Portion of Premium Settlement Recoveries	0.00	0.00	221,011.75
Release of Ancillary Deposits to various states IGA	0.00	0.00	100,000.00
Reinsurance Payment	0.00	0.00	5,000.00
Transfer of Funds to CGIC Cash Collateral	0.00	0.00	1,926,791.65
Reinsurance Ceded-AmTrust	0.00	0.00	2,326,068.04
Transfer of Net Proceeds from Closure of ADIC to OGICO	0.00	0.00	2,250.00
Release of First General Ins Co (MetLife) Funds Held per Reinsurance Agreement	0.00	0.00	10,081.02
Compensation			
Salaries (Note 9)	439,328.41	942,531.66	16,291,738.94
Employee Benefits (Note 10)	56,284.09	120,625.85	1,644,322.39
Payroll & Other Taxes (Note 11)	29,610.31	74,980.20	1,061,078.22
Professional Fees			
Legal Fees (Note 12)	5,518.75	49,356.60	17,037,894.83
Consulting Fees and Other Outside Contracts (Note 13)	177,370.61	221,277.05	32,387,596.01
Ohio Dept of Insurance-Examiner Fees	0.00	0.00	172,035.72
Tax Preparation and Audit Fees (Note 14)	14,350.00	14,350.00	373,760.89
Other Expenses of Administration of Company and its Property:			
Rent & Rent Items (Note 15)	199,359.05	384,214.41	2,937,359.67
Maintenance/Repair Facility & FF&E (Note 16)	3,822.26	4,371.55	171,363.49
Travel & Travel Items (Note 17)	2,967.11	5,052.53	805,548.90
Postage, Freight, Internet, and Telephone (Note 18)	8,767.26	15,593.26	490,668.37
Office Supply Expense (Note 19)	1,863.47	3,207.50	136,696.39
Data Processing (Note 20)	10,175.32	26,576.25	473,961.68
Draft Clearing - Cleared Commercial Claims Checks	0.00	0.00	497,058.52
Security Deposit Expense	0.00	0.00	1,733.34
Banking and Investment Expense (Note 21)	3,137.97	5,752.47	91,900.14
Commissions and Brokers Direct	0.00	0.00	298,437.18
Third Party Administrators	0.00	0.00	1,161.63
Return of Funds Received in Error	0.00	0.00	409,620.57
Settlement Return Property	0.00	0.00	4,471,695.56
Warehouse Consolidation Project Expenses	0.00	0.00	92,016.28
Moving and Relocation Expense	0.00	0.00	149,292.12
Reorganization & Consolidation of Files/Records/Documents (Note 22)	139.80	33,202.23	33,202.23
Other Expenses (Note 23)	30,551.96	40,351.53	3,107,344.74
All Other Disbursements:			
Net Purchases (Proceeds) in Ancillary Security Deposits	0.00	0.00	267,963.02
Interim Distribution to Insurance Guaranty Associations	0.00	0.00	24,832,488.31
Federal Income Tax	0.00	13,586.00	13,586.00
Total Disbursements	983,246.37	1,955,029.09	118,286,034.23
Net Decrease in Impaired Assets	0.00	0.00	(662,236.91)
Increase (Decrease) in Encumbered Cash Accounts (Note 24)	122.23	201.38	1,548,879.41
Recovery of Special Deposits	0.00	0.00	2,446,123.86
Security Amortization for the Period	22,062.31	45,342.13	(332,210.36)
Ending Cash & Invested Assets (Note 1)	108,180,344.53	108,180,344.53	108,180,344.53

See Schedule A for Analysis of Increase in Cash and Invested Assets (Unencumbered)

**CREDIT GENERAL INSURANCE COMPANY, IN LIQUIDATION
LIQUIDATION DATE JANUARY 5, 2001
ANALYSIS OF INCREASE IN CASH AND INVESTED ASSETS (UNENCUMBERED)
FOR THE PERIOD JULY 1, 2012 THROUGH DECEMBER 31, 2012**

SCHEDULE A

Beginning Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 07/01/12	106,233,448.10
Net Increase in Cash and Invested Assets (Unencumbered)	6,190,068.84
Net Increase in Cash and Invested Assets (Encumbered)	122.23
Net Decrease in Non Cash Assets (Encumbered)	<u>(52.01)</u>
Ending Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 12/31/12	<u>112,423,587.16</u>

Unencumbered Cash & Invested Assets		
Note 1	Cash and Invested Assets	
		Ending Balance 6/30/2012
		Ending Balance 12/31/2012
Unencumbered Cash & Invested Assets		
Cash		8,248.07
Petty Cash		300.00
Money Market Funds		6,423,316.82
Bonds at Amortized Value		93,759,531.39
Custodian		0.00
Certificates of Deposit		250,000.00
Total Unencumbered Cash & Invested Assets		100,441,396.28
Encumbered Cash Assets		1,548,757.18
Total Cash & Invested Assets (Note 1)		101,990,153.46
Encumbered Non Cash Assets:		
Statutory Deposits (A)		4,243,294.64
Total Cash and Invested Assets and Non Cash Assets		106,233,448.10

Note A These assets are held by various state insurance departments as statutory deposits for the benefit of creditors in their states. It is uncertain whether all or any portion of such assets will be returned to the Liquidator.

State	Cusip # Description	Where Deposited	PAR Value (06/30/12)	PAR Value (12/31/12)	
ID	Money Market - Matured Proceeds	Wells Fargo	15,000.00	15,000.00	B/C
GA	Money Market - Matured Proceeds	Wachovia Bank, N.A.	42,999.30	42,931.49	
GA	912827S86-Matured Proceeds	Wachovia Bank, N.A.	60,000.00	60,000.00	
GA	912828BE9-Matured Proceeds	Wachovia Bank, N.A.	40,000.00	40,000.00	
MA	912828BU3-Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	340,000.00	340,000.00	
MA	912828CF5-Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	100,000.00	100,000.00	
MA	912828DN7-Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	750,000.00	750,000.00	
DOL	9127956X4 (Formally 912828MM9)	Federal Reserve Bank	820,000.00	820,000.00	
DOL	9127956X4 (Formally 912828MM9)	Federal Reserve Bank	200,000.00	200,000.00	
MA	912828EF3-Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	500,000.00	500,000.00	
MA	912828EP1-Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	420,000.00	420,000.00	
MA	575827ELO-Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	755,000.00	755,000.00	
ME	Money Market - Matured Proceeds	Key Trust Co./ McDonalds Invest.	200,295.34	200,311.14	
AR	912828CE8- Matured Proceeds (note replaced as of 12/31/11)	Bank of America	-	-	B
CA	CD - Matured Proceeds	Bank of America	-	-	B
CA	CD - Matured Proceeds	Bank of America	-	-	B
FL	341422JT1 - Matured Proceeds	First Union Nat'l. Bank	-	-	B
FL	912827W65 - Matured Proceeds	First Union Nat'l. Bank	-	-	B
LA	912828KH2 - Matured Proceeds	Hibernia Trust	-	-	B
NC	Money Market - Matured Proceeds	Wachovia Bank, N.A.	-	-	B
AZ	912827V66 - Matured Proceeds	BNY Western Trust Co.	-	-	B
AZ	912827ZG6 - Matured Proceeds	BNY Western Trust Co.	-	-	B
NM	Money Market - Matured Proceeds	The Bank of Santa Fe Trust	-	-	B/E
VA	921827V66 - Matured Proceeds	Sun Trust	-	-	B
VA	912827L83- Matured Proceeds	SunTrust	-	-	B
OR	912827ZG6 - Matured Proceeds	US National Bank	-	-	C
NM	912827L83 - Matured Proceeds	The Bank of Santa Fe Trust	-	-	B
OK	679067AG1 - Matured Proceeds	Bank One	-	-	B
DE	Money Market - Matured Proceeds	Mellon Bank	-	-	B
SC	912827L83- Matured Proceeds	Wachovia Bank, N.A.	-	-	C
NV	912828CDO (Formally 912828AL4)	National City Bank	-	-	D
SC	912828AB6 - Matured Proceeds	Wachovia Bank, N.A.	-	-	C
MI	912827V66 - Matured Proceeds	Bank One, Michigan	-	-	C
			4,243,294.64	4,243,242.63	

Note B Since April of 2009, Ancillary Holdings reconciliations are processed in conjunction with the various IGA's, these securities were confirmed to have been taken by the corresponding IGA's and applied against the corresponding IGA's Loss/LAE and Administrative expenses.

Note C The Michigan P & C Guaranty Association submitted a final accounting of the \$500,000 security deposit. On 6/13/05, \$348,948.54 was returned to the OH Liquidator. The remaining funds were used by MI to reimburse IGA Paid Losses, LAE and Administrative costs.

The South Carolina P & C Insurance Guaranty Association submitted a final accounting for the \$250,000 ancillary security deposit that was being held. The entire sum was used by SC to reimburse Ancillary and IGA Paid Losses, LAE and Administrative costs.

The Oregon P & C Insurance Guaranty Association submitted a final accounting for the \$330,000 ancillary security deposit that was being held. The entire sum was used by OR to reimburse Ancillary and IGA Paid Losses, LAE and Administrative costs.

The Idaho P & C Insurance Guaranty Association submitted an accounting for the \$265,000 ancillary security deposit that was being held. On 6/8/11, \$160,676.01 was returned to the OH Liquidator. \$15,000 was held in trust by the Idaho State Treasurer's Office, and \$89,323.99 was used by ID to reimburse IGA Paid Losses, LAE and Administrative costs.

Note D The Nevada IGA had previously requested the release of these funds to the IGA, and the Liquidator released these funds to the Nevada IGA on 9/16/08.

Note E The New Mexico IGA received these funds on 9/27/11, when the NM Department of Insurance officially turned over the funds to the NM IGA.

Note 2	<u>Interest Income</u>	
	Interest on Bonds	323,103.12
	Interest Paid on Bonds	(11,816.94)
	Interest on Bonds Held as Statutory Deposit	358.45
	Interest on Certificates of Deposit	184.95
	Interest on JPM Chase MMF	694.89
		<u>312,524.47</u>
Note 3	<u>Salvage and Subrogation</u>	
	Salvage and Subrogation Recoveries	3,767.24
		<u>3,767.24</u>
Note 4	<u>Refund of General Operating Expenses</u>	
	Wells Fargo - Building insurance refund	2,815.11
	Workers Comp Insurance refund	57.89
		<u>2,873.00</u>
Note 5	<u>Reinsurance Recoveries</u>	
	ACE American/Westchester Fire - Commutation Settlement	5,580,000.00
	Reliastar Life Insurance Co. - Commutation Settlement	1,170,000.00
	WCRA Reinsurance	(2,318.73) *
		<u>6,747,681.27</u>
* In May of 2008 Reinsurance consultants began billing Credit General Insurance and Credit General Indemnity on a 90% / 10% split for fees and expenses. expenses. As a result reinsurance recoveries from the period of May 2008 to present are to be split on a 90% / 10% basis (in most cases). The amounts listed above are net of the monies transferred to the CGIN estate. Some of the balances are negative due to the receipt being received by CGIC in a prior reporting period and paid out in the current reporting period.		
Note 6	<u>Refund of Premium Taxes and Assessments</u>	
	Property & Casualty Ins Guaranty Co. - 1998 Assessment Refund	5,040.00
		<u>5,040.00</u>
Note 7	<u>Recovery Under High Deductible Policies</u>	
	CSI - Service Master	70,688.65
		<u>70,688.65</u>
Note 8	<u>Other Income</u>	
	Restitution Recovery	710.81
	Equipment Income	7,967.46
		<u>8,678.27</u>
Note 9	<u>Salaries</u>	
	Chief Deputy Liquidator Salary	51,284.39
	Deputy Liquidator Salaries	90,296.17
	Employee Salaries	297,747.85
		<u>439,328.41</u>
Note 10	<u>Employee Benefits</u>	
	Salaries 401K Employer Contribution	12,168.92
	Employee Insurance Benefits	39,248.32
	Employee Related Expenses - Other	4,866.85
		<u>56,284.09</u>
Note 11	<u>Payroll & Other Taxes</u>	
	Workers Compensation Insurance	1,378.08
	State Unemployment Tax	9.53
	FICA Tax	28,222.70
		<u>29,610.31</u>
Note 12	<u>Legal Fees</u>	
	<u>Attorney General Legal Fees</u>	
	Carlile Patchen & Murphy LLP	89.85
	Kohrman Jackson & Krantz PLL	4,620.00
	Tribler Orpett & Meyer PC	805.00
	Subtotal Attorney General Legal Fees	<u>5,514.85</u>
	<u>Attorney General Legal Expenses</u>	
	Calfee Halter & Griswold	
	Kegler Brown Hill & Ritter	
	Kohrman Jackson & Krantz PLL	3.90
	Subtotal Attorney General Legal Expenses	<u>3.90</u>
	Total Attorney General and Non-Attorney General Legal Fees and Expenses	<u>5,518.75</u>

Note 13	<u>Consulting Fees and Other Outside Contracts</u>	
	ADP - Payroll Processing	1,793.92
	Inpoint Services - Reinsurance Consultant	14,188.99
	Kinsale Brokers Limited - Reinsurance Consultants	145,638.00
	Rasp Consulting - IT Consultant	15,749.70
		<u>177,370.61</u>
Note 14	<u>Tax Preparation and Audit Fees</u>	
	Maloney & Novotny LLC - 2009-2011 Form 1120 Returns	9,100.00
	Maloney + Novotny LLC - Audit Fees - 6/30/2012	5,250.00
	Total Tax Preparation and Audit Fees and Exp	<u>14,350.00</u>
Note 15	<u>Rent & Rent Items</u>	
	Rent on Leased Properties	197,815.25
	Rent -Other	144.80
	Trash and Recycling	839.85
	Furniture Fixture & Equipment Rent	559.15
		<u>199,359.05</u>
Note 16	<u>Maintenance/Repair Facility & FF&E</u>	
	Gordon Flesch Co Inc	877.02
	CDW Direct - External Memory, CPU Monitor, Internal Hard Drive	258.96
	CDW Direct LLC - Juniper Switch Hardware Maintenance	2,488.28
	Dell LCD Assembly - Hardware	20.08
	IBM Parts - Hardware	79.83
	Seagate Backup Hard Drive	98.09
		<u>3,822.26</u>
Note 17	<u>Travel & Travel Items</u>	
	Travel & Accommodation	2,576.97
	Meals	390.14
		<u>2,967.11</u>
Note 18	<u>Postage, Freight, Internet, and Telephone</u>	
	Postage	1,897.02
	Express & Freight	91.08
	Telephone and Fax	2,306.10
	Internet	4,473.06
		<u>8,767.26</u>
Note 19	<u>Office Supply Expense</u>	
	Office Expense	1,863.47
		<u>1,863.47</u>
Note 20	<u>Data Processing</u>	
	Computer Maintenance	8,568.36
	Computer Supplies	93.34
	Software Expense-Purchase/Maintenance	1,513.62
		<u>10,175.32</u>
Note 21	<u>Banking and Investment Expense</u>	
	Banking and Investment Expense	3,137.97
		<u>3,137.97</u>
Note 22	<u>Reorganization & Consolidation of Files/Records/Documents</u>	
	Storage Retrieval - Truck Rental/fuel	139.80
		<u>139.80</u>
Note 23	<u>Other Expenses</u>	
	Professional and D&O/EPLIC Liability Insurance	29,761.25
	Registration & Dues	322.71
	Contract Printing	468.00
		<u>30,551.96</u>
Note 24	<u>Encumbered Cash Accounts (Cumulative)</u>	
	TTC Cash Collateral	1,238,445.79
	Oregon Special Deposits Proceeds	310,433.62
		<u>1,548,879.41</u>