

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 TO APPROVE (1) THE CREDIT GENERAL INSURANCE COMPANY LIQUIDATOR’S DISALLOWANCE AND DETERMINATION OF UNDELIVERABLE CLAIMS AND (2) FILING OF THE UNREDACTED REPORTS OF UNDELIVERABLE CLAIMS UNDER SEAL**

Mary Taylor, Ohio Superintendent of Insurance, in her capacity as Liquidator (the "Liquidator") of Credit General Insurance Company ("CGIC"), respectfully requests that this Court enter an Order approving the Liquidator’s determination and treatment of certain claims submitted in the CGIC liquidation as follows:

1. Approve the Liquidator’s determinations and disallowances of claims identified on Exhibit A, attached. The Liquidator could not successfully deliver notice to these claimants of her determinations (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.
2. Disallow and forever bar all of the Undeliverable Claims.
3. Require that the unredacted Reports of Undeliverable Claims at Exhibit A be filed with the Franklin County Clerk of Court under seal due to the confidential nature of the claimant information contained in the Reports.

4. Discharge and fully release the CGIC 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,

**MIKE DEWINE**  
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By Special Counsel:

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

**MEMORANDUM IN SUPPORT**

**I. Introduction**

The Undeliverable Claims identified on Exhibit A, attached, 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. None of these claimants provided 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 CGIC Liquidation Case authorize the Liquidator in these circumstances to disallow all Undeliverable Claims.

**II. Facts**

On January 5, 2001, this Court issued an order placing CGIC 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 7, 2001, the Liquidator issued to all known policyholders, claimants and creditors of CGIC a "Notice of Liquidation Order and Time For Filing Proofs of Claim" and a "Claim Notice and Claim Filing Procedures." The latter notice included claim filing procedures that provided in relevant part, consistent with R.C. § 3903.22(B):

5. If you move after receiving this Notice, it is your responsibility to provide us 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. from your Proof of Claim and Claim No. with any change of address correspondence.<sup>1</sup>

In March 2001, the Liquidator began to mail the standard proof of claim form utilized by the Liquidator to all known agents, employees and other creditors of CGIC. This proof of claim form also set forth specific instructions regarding the proof of claim process and the related requirements, including that the deadline (“Bar Date”) to file proofs of claims was January 31, 2002, 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 received over 15,000 proofs of claims. The Liquidator has reviewed, determined (allowed the claim or disallowed/denied the claim in full or in part) and classified all of these claims pursuant to R.C. § 3903.42. This Court finally resolved all timely-filed, unresolved objections to the Liquidator’s claims determinations on the proofs of claim prior to the end of 2012.

Among the universe of proofs of claims filed in the CGIC liquidation are claims identified on Exhibit A.<sup>2</sup> Pursuant to R.C. §§ 3903.39 and 3903.43<sup>3</sup> the Liquidator sent

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<sup>1</sup> 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).

<sup>2</sup> 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.

determination letters relating to all of these claims to the claimants at the addresses they provided to the Liquidator on the proof of claim forms. These determination letters notified the claimants of (i) the Liquidator’s claim determination and the reasons therefore; (ii) the Liquidator’s claim valuation, if any; 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 listed on Exhibit A were returned to the Liquidator’s office as undeliverable because the claimants with the claims on Exhibit A failed to notify the Liquidator of address changes as required under R.C. § 3903.22 and the Instructions. For the reasons stated below, and consistent with Orders entered in prior Liquidation Cases, all of the Undeliverable Claims should be treated as disallowed.

**III. Basis for Relief Requested**

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

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<sup>3</sup> R.C. § 3903.43, entitled “Review and investigation of claims,” provides:

(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, 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.

R.C. § 3903.45(A)<sup>4</sup> requires the Liquidator to treat any funds that would have been distributed on the Undeliverable Claims as “unclaimed funds” that “*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.*” As set forth in Exhibit A, there are Four Hundred Ninety-Five (495) Class 2 claims that were undeliverable and are therefore to be denied and valued at zero dollars. In this case, there are no distributions that would have been made to any of the claimants with Undeliverable Claims in Classes 5 and 7 because those claims were valued at zero dollars. In any event, the Liquidator and this Court have already determined that the assets of the CGIC Liquidation Estate are insufficient to make any distribution beyond Class 2, as that Class is defined in the distribution priority statute, R.C. §3903.42. There were no Undeliverable Claims in Classes 1, 3, 4, 6, 8 and 9.

**B. UNREDACTED REPORTS OF UNDELIVERABLE CLAIMS SHOULD BE FILED UNDER SEAL AS ARE ALL OTHER REPORTS OF CLAIMS**

The names and address of the claimants are redacted in all of the Reports of Claims that are publicly filed with this Motion pursuant to applicable law and at the request of several

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<sup>4</sup> 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.

claimants in other liquidations who reported that they had been contacted and questioned by claims buyers, neighbors, and others in connection with their claims against liquidated insurers. The Liquidator is indeed attempting to respond to and protect claimants by redacting their contact and other private information in the Reports of Claims. The Liquidator requests in this case, as in others, that the claimants' names and addresses be filed under seal with the Court.

The Liquidator in this case, as in others, posted this Motion and Redacted Reports on the Liquidator's website at [www.ohliq.com](http://www.ohliq.com) under Insurance Companies → Open → Credit General Insurance Company, under Public Documents, in the form of searchable PDFs so that claimants can search for information about their claims using their Proof of Claim (Liquidator) Number and have meaningful review of the information related to their claims. The website also explains that claimants may call the Liquidation Office if they have questions about the Reports.

### 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) Finding that there are no "unclaimed funds" as provided under R.C. § 3903.45(A) as a result of the disallowance of all Claims identified on Exhibit A;

(3) Requiring that the unredacted Reports of Undeliverable Claims at Exhibit A be filed with the Franklin County Clerk of Court under seal due to the confidential nature of the claimant information contained in the Reports; and

(4) Discharging and fully releasing the CGIC 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,

**MIKE DEWINE**  
**Attorney General State of Ohio**

By Special Counsel:

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*Attorney 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 to Approve the Credit General Insurance Company Liquidator’s Disallowance and Determination of Undeliverable Claims* was posted on the Liquidator’s website ([www.ohliq.com](http://www.ohliq.com)) substantially contemporaneous with the filing of this *Motion*. The undersigned hereby certifies that a true and accurate copy of the foregoing Motion was emailed to the persons on the attached Credit General Insurance Company Courtesy Copy E-Mail List and served upon the following via Regular Mail, postage prepaid, on this 20th day of June, 2014:

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Anchor Claims Management  
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/s/ Valoria C. Hoover  
Valoria C. Hoover (0059596)

**CREDIT GENERAL INSURANCE COMPANY  
COURTESY COPY E-MAIL LIST**

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Liq#/Seq#	Claim#	Payee/Address	Determined Value
01026649	01		.00
01040154	01		.00
01066846	01	CGINS10541	.00
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02081064	01		.00
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03026507	01		.00
03043582	01		.00
03043582	02		.00
03095144	01	5008206	.00
04000104	01	700828	.00
04002734	01	700333	.00
04004049	01	116848	6,331.43
04007337	02	700996	.00
04012713	01		.00
04012991	01		.00
04015425	01		.00
04015813	01		.00
04017223	01	701811	.00
04017668	01		.00
04019208	01		.00
04019635	01		.00
04019820	01		.00
04020320	01	701906	.00
04020663	01		.00
04020834	01		.00
04021787	01		.00
04022118	01		.00
04022702	01		.00
04028400	01		.00
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04031122	01		.00
04036395	01		.00
04036518	01		.00

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04037351	01		.00
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04053839	01		.00
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04054839	01		.00
04055214	01		.00
04055841	01	4873222202	.00
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04057542	01		.00
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04061513	01		.00
04063371	01		.00
04072356	01	CGINS0964	.00
04072949	01	CGINS0882	.00
04074226	01	CGINS0722	.00
04074250	01	CGINS0720	.00
04074269	01	CGINS0719	.00
04074276	01	CGINS0718	.00
04074279	01	CGINS0717	.00
04074288	01	CGINS0716	.00
04074316	01	CGINS0715	.00
04075154	01	4991501	.00
04076198	01	CGINS28855	.00

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04094363	01	CGINS2179	.00
04094482	01	701866	.00
04094830	01	701906	.00
04100236	01	701956	.00
04101938	01	581000704	.00
04102033	01	405WC1GBS001140	.00
04102904	01	4863843225	.00
04103087	01	CGINS0439	.00
04103182	01	4873223528	.00
04105066	01		.00
04106259	01	CGINS29026	.00
04110183	01	4873223528	.00
04110494	01	4923802333	.00
04111884	01	CGINS14006	.00
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04112246	01	285WC1	.00
04112247	01	272WC1	.00
04112248	01	2753WC1	.00
04112249	01	244WC1	.00
04112260	01	261WC1	.00
04112263	01	769WC1	.00
04112270	01	258WC1	.00
04112283	01	844WC1	.00
04112288	01	581000247	.00
04112313	01	414WC1	.00
04112327	01	238WC1	.00
04112329	01	925WC1	.00
04112331	01	280WC1	.00
04112332	01	131WC1	.00
04112334	01	1017WC1	.00
04112335	01	242WC1	.00
04112337	01	2768WC1	.00
04112338	01	257WC1	.00

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04112360	01	277WC1	.00
04112361	01	30WC1	.00
04112362	01	328WC1	.00
04112364	01	147WC1	.00
04112366	01	992WC1	.00
04112369	01	255WC1	.00
04112376	01	CGINS19751	.00
04112377	01	110WC1	.00
04112379	01	125WC1	.00
04112380	01	175WC1	.00
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04112382	01	209WC1	.00
04112383	01	217WC1	.00
04112384	01	249WC1	.00
04112385	01	253WC1	.00
04112386	01	CGINS0723	.00
04112387	01	264WC1	.00
04112388	01	267WC1	.00
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04112391	01	273WC1	.00
04112392	01	282WC1	.00
04112394	01	284WC1	.00
04112395	01	289WC1	.00
04112396	01	1016702	.00
04112397	01	290WC1	.00
04112398	01	2506WC1GBS00114	.00
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04112401	01	339WC1GBS001140	.00
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04112404	01	389WC1	.00

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04112425	01	2366WC1GBS00114	.00
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04112431	01	883WC1	.00
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04112444	01	933WC1	.00
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04112449	01	964WC1	.00
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Liq#/Seq#	Claim#	Payee/Address	Determined Value
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04112463	01	CGINS25269	.00
04112464	01	1010WC1	.00
04112466	01	2698WC1	.00
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04112469	01	2705WC1	.00
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04112483	01	2766WC1	.00
04112485	01	2771WC1	.00
04112486	01	2786WC1	.00
04112487	01	2787WC1	.00
04112489	01	803WC1	.00
04112490	01	271WC1	.00
04112497	01	143WC1	.00
04112506	01	2796WC1	.00
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04112517	01	2388WC1GBS00114	.00
04112518	01	CGINS24820	.00
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Liq#/Seq#	Claim#	Payee/Address	Determined Value
04112540	01	303WC1GBS001140	.00
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04112556	01	CGINS0717	.00
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04112561	01	CGINS22764	.00
04112563	01	CGINS20992	.00
04112564	01	533WC1	.00
04112565	01	298WC1GBS001140	.00
04112566	01	321WC1	.00
04112568	01	CGINS24892	.00
04112569	01	CGINS21120	.00
04112570	01	304WC1GBS001140	.00
04112571	01	407WC1GBS001140	.00
04112575	01	4992073	.00
04112576	01	CGINS0722	.00
04112578	01	CGINS0719	.00
04113847	01	701916	.00
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04116081	01	4863842609	.00
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07101198	01	2408003103	.00
09038290	01		.00
09043202	01		.00
09061044	01		.00
09067899	01	CGINS30843	356.70

Liq#/Seq#	Claim#	Payee/Address	Determined Value
09067900 01	CGINS30844		293.46
09067916 01	CGINS30846		.00
09068023 01	CGINS30912		492.75
09068113 01	CGINS30848		545.26
09068209 01	CGINS30852		556.22
09068213 01	CGINS30853		144.54
09068360 01	CGINS30861		159.36
09068379 01	CGINS30862		329.00
09068453 01	CGINS30866		246.60
09068766 01	CGINS30869		.00
09068932 01	CGINS30872		608.28
09088776 01	CGINS30879		.00
09088776 02	CGINS30879		.00
09088841 01	CGINS30912		.00
09089414 01	CGINS30882		.00
09092554 01	CGINS31032		418.56
09095453 01	CGINS11243		.00
09097458 01	CGINS11628		.00
09101354 01	892002808LMD892		.00
09113668 01	892000109		.00
10023958 01			.00
10025103 01			.00
10025380 01			.00
10029475 01			2,339.00
10031890 01			.00
10032633 01			.00
10034307 01			529.00
10035636 01			.00
10035659 01			.00
10039712 01			388.98
10051678 01			.00
10051761 01			.00
10052031 01			1,684.00
10052797 01			.00
10053424 01			1,077.14
10057053 01			.00

Liq#/Seq#	Claim#	Payee/Address	Determined Value
10073919 01	CGINS18447		.00
10076987 01			.00
10080299 01			.00
10080302 01			.00
10084415 01	A00280		.00
10106208 01	4980408		.00
10107326 02	2294979962		.00
12064031 01	CGINS31898		.00
12072002 01	CGINS0057		.00
12072744 01	CGINS10885		.00
12073263 01	CGINS0359		.00
12081168 01	5602017952		203.73
12081267 01	4992489		.00
12081826 01	2252107175		.00
12082127 01	2310177256		.00
12082853 01	4992454		.00
13012187 01			.00
13059750 01			.00
13110688 01	5584555140		.00
14068608 01			.00
14068950 01			.00
14068987 01			.00
14069023 01			.00
14069058 01			.00
14074884 01	CGINS24072		.00
14094334 01	526WC1		1,705.00
14105423 01	CGINS24072		.00
16026459 01			1,161.20
16032270 01			.00
16033880 01			.00
16034462 01			.00
16034746 01			.00
16036055 01			.00
16036221 01			26.88
16036292 01			.00
16072685 01	CGINS0947		.00

Liq#/Seq#	Claim#	Payee/Address	Determined Value
16109564 01	CGINS12878		.00
16109628 01	CGINS12891		.00
17024858 01			.00
17025333 01			.00
17045684 01			.00
17045989 01			.00
17046184 01			.00
17046549 01			.00
17047983 01			.00
17048402 01			.00
17049321 01	GI90013944		.00
17050595 01			.00
17051333 01			.00
18055975 01			.00
19093970 02	1111616703		.00
20010143 01	CGINS15525		.00
20029792 01			547.00
20042107 01			.00
20042845 01			.00
20072007 01	CGINS15593		.00
20072206 01			.00
20072682 01	CGINS0260		.00
20075262 01	CGINS1012		.00
22041127 01			.00
22041226 01			.00
22041416 01			.00
22041521 01			.00
22041602 01			.00
22041941 01			.00
22041950 01			.00
22060299 01			.00
22072979 02			.00
22111560 01	5654877020		.00
23040845 01			.00
23082993 01	2002309		.00
23112940 01	116133		.00

Liq#/Seq#	Claim#	Payee/Address	Determined Value
24011845	01		.00
24050921	01		284.00
24075978	01	CGINS1148	.00
24110820	01	3662025462	.00
24176836	01	CGINS11348	.00
25040172	01		.00
25042171	01		.00
25057212	01		.00
25057251	01		.00
25057429	01		.00
25057467	01		.00
25057516	01		.00
25110323	01	4914645407	.00
27028636	01		.00
29012446	01		.00
29012628	01		.00
29051875	01		.00
29051943	01		.00
29052085	01		.00
29052207	01		.00
29052359	01		.00
29052502	01		.00
29052817	01		.00
29052861	01		.00
29053180	01		.00
29053216	01		.00
29053258	01		.00
29053287	01		.00
29053440	01		.00
29061894	01		.00
29092627	01	702056	.00
31012869	01		.00
31023295	01		.00
31024753	01		.00
31025036	01		.00
31025695	01		.00

Liq#/Seq#	Claim#	Payee/Address	Determined Value
31026052	01		.00
31026071	01		.00
31026072	01		.00
31026302	01		.00
31028990	01		.00
31061908	01		.00
31061909	01		.00
31061910	01		.00
31061911	01		.00
31061912	01		.00
31061913	01		.00
31061914	01		.00
31061915	01		.00
31061916	01		.00
31061917	01		.00
31061918	01		.00
31061919	01		.00
31061920	01		.00
31061921	01		.00
31061922	01		.00
31061923	01		.00
31061924	01		.00
31061925	01		.00
31061926	01		.00
31061927	01		.00
31061928	01		.00
31061990	01		.00
31062027	01		.00
31062060	01		.00
31089160	01		.00
31089595	01		.00
31105032	01		.00
31113978	02		.00
32031909	02		.00
32032455	01		.00
32035015	01		1,867.00

**EXHIBIT A**

Liq#/Seq#	Claim#	Payee/Address	Determined Value
32035365	01		2,908.00
32051038	01		.00
32056991	01		.00
32073761	01	CGINS0533	.00
32097008	01	CGINS3059	.00
32109863	01	2426218348	.00
35044505	01		.00
35045170	01		.00
35049449	01	CJ90014221	.00
35049641	01		.00
35051237	01		.00
35074708	01	CGINS2168	.00
35087202	02		15,515.00
35110092	01	3404332066	.00
35110110	01	3404332144	.00
35115741	02		.00
37031168	01		.00
37042566	01		.00
37056537	01		1,446.00
37069336	01		.00
38042484	01		784.00
39034269	01		.00
39034677	01		1,145.00
39035959	01		142.84
41031284	01	4990390	.00
41032303	01		.00
41033039	01		.00
41033153	01	CGINS0006	.00
41034023	01		.00
41042823	01		779.80
41046775	01		196.00
41047552	01		540.00
41051137	01		.00
41055281	01		.00
41055949	01	CGINS12281	.00
41056166	01		.00

**EXHIBIT A**

Liq#/Seq#	Claim#	Payee/Address	Determined Value
41056177	01		.00
41074098	01	588WC1GBS011989	.00
41074111	01	CGINS17881	.00
41074118	01	CGINS12287	.00
41074122	01	CGINS12305	.00
41074591	01	CGINS0830	2,037.95
41100361	01	4990217	.00
42038399	01	CGINS31830	.00
42038556	01	CGINS31831	.00
42111635	01	1637000249	.00
43043172	01		.00
43124673	01		.00
44004205	02		.00
44055889	01		.00
44076407	01		.00
44079969	01	CGINS2039	.00
46020140	01		.00
48041009	01		.00
48056598	01		.00
48074095	01	CGINS23412	.00
48074095	02	CGINS23412	.00
52110405	01	CGINS19195	.00
54101281	01	4944001598	.00
70067812	01		.00
70096271	01		.00
70098460	01		.00
99061421	01		765.00
Count:	495	Grand Totals:	\$48,554.68

Liq#/Seq#	Claim#	Payee/Address	Determined Value
04058695 01	113540		1,653.03
04063349 01			.00
04112520 01	386WC1		.00
04112532 01	CGINS21672		.00
04112562 01	354WC1		.00
04112567 01	CGINS22244		.00
04112573 01	268WC1		.00
06074258 01	4970754		200.00
09061541 01			N/A
09093434 01			N/A
10075150 01	377WC1GBS011992		400.00
10075173 01	4991887		512.50
10075177 01	4992062		.00
12002290 01	31279		206.00
12075759 01	CGINS32512		.00
12082510 01	2294977279		.00
12082911 01	2294979225		.00
12082923 01	2294980867		.00
13074113 01	CGINS16687		200.00
13074127 01	CGINS18573		650.00
13074147 01	339WC1GBS011992		200.00
13074153 01	369WC1GBS011992		200.00
13074166 01	527WC1GBS011992		200.00
13074224 01	738WC1		65.00
13074224 02	531WC1GBS011992		.00
13075200 01	CGINS16688		250.00
13075208 01	CGINS16689		300.00
14074120 01	011992000624WC		200.00
14074172 01	565WC1		50.00
14074182 01	5008111		50.00
14074189 01	635WC1		.00
14074229 01	CGINS11783		.00
14075157 01	428WC1GBS011992		200.00
14075188 01	569WC1GBS011992		250.00
14075204 01	643WC1		.00
14075222 01	5008085		300.00

Liq#/Seq#	Claim#	Payee/Address	Determined Value
14075227 01	701WC1		300.00
14075232 01	CGINS11772		700.00
14075236 01	733WC1		.00
17075123 01	540WC1GBS011992		200.00
19111619 01	1111617395		.00
20087113 01	892001283		.00
20183426 01	1032202648		1,410.64
21008936 01	30916		.00
21008962 01	31288		.00
22041834 01			.00
35074206 01	CGINS23788		200.00
36081572 01			.00
36081573 01			.00
36081575 01			.00
36081577 01			.00
36081579 01			.00
36081580 01			.00
37071101 01	488WC1		50.00
37071485 01	5008170		50.00
37074214 01	379WC1GBS011992		50.00
37075165 01	4992361		350.00
41090821 01	CGINS23886		900.00
42075195 01	011992000655WC1		300.00
48075127 01	323WC1GBS011992		250.00
48075217 01	CGINS18391		215.00
70010566 01			N/A
70096172 01			N/A
70096565 01			N/A
70097712 01			N/A
70098000 01			N/A
80010673 01			.00
80010746 01			.00
80010763 01			.00
80010937 01			.00
98129894 01			.00
99010618 01			.00

Liq#/Seq#	Claim#	Payee/Address	Determined Value
99011555	01		.00
99061154	01		.00
Count:	74	Grand Totals:	\$11,062.17

Liq#/Seq#	Claim#	Payee/Address	Determined Value
04000062 01	700389		.00
04074236 01	CGINS0721		.00
04113765 01	701916		.00
04126254 01	702082		.00
04130045 01	CGINS19067		.00
04130110 01	CGINS19060		.00
04131729 01	CGINS17490		.00
04132035 01	CGINS19280		N/A
04132623 01	CGINS19577		N/A
04133104 01	CGINS30723		N/A
04133183 01	CGINS30778		N/A
04133185 01	CGINS30779		N/A
04133187 01	CGINS30780		N/A
04133189 01	CGINS30781		N/A
04133877 01	86WC1GBS001140		N/A
04133879 01	CGINS30810		.00
04133881 01	CGINS30809		N/A
04133883 01	CGINS30808		N/A
04133885 01	CGINS30807		N/A
04135525 01	CGINS30838		N/A
04136715 01	CGINS17617		.00
04137568 01	CGINS30988		.00
04137910 01	CGINS30999		N/A
04137912 01	CGINS31014		N/A
04137914 01	CGINS31002		.00
04137916 01	CGINS31001		N/A
04137919 01	CGINS31000		N/A
04138104 01	2709WC1		.00
04139316 01	CGINS31117		N/A
04140177 01	CGINS31145		.00
04140178 01	CGINS31145		.00
04140245 01	CGINS31145		.00
04140246 01	CGINS31145		.00
04140832 01	CGINS31294		N/A
04141190 01	CGINS31294		.00
04142649 01	CGINS31397		.00

Liq#/Seq#	Claim#	Payee/Address	Determined Value
04143986 01	CGINS28993		N/A
04148803 01	CGINS31761		N/A
04183417 01	18587000340		N/A
09039401 01			.00
09139311 02			.00
10135867 01	31197		.00
12111124 01	5554362241		.00
14106160 01	CGINS3134		.00
17133084 01	GE90012121		.00
22010350 02			.00
22041251 01			.00
27039957 01			.00
29052266 01			.00
35111964 01	88637000014		N/A
37097133 02	701942		.00
41126294 01	2283012350		.00
41131999 01	558WC1GBS011989		.00
42137468 01	BRH100002		N/A
99129685 01			.00
Count: 55		Grand Totals:	\$.00