

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 JANUARY 1, 2014 THROUGH JUNE 30, 2014**

Plaintiff, Mary Taylor, Ohio Superintendent of Insurance in her capacity as Liquidator of Credit General Insurance Company (“CGIC”) request this Court to approve the Liquidator’s Statement of Receipts and Disbursements for the period January 1, 2014 through June 30, 2014, as set forth in Exhibit A, which is attached and incorporated by reference.

The reasons in support of this Motion are set forth in the accompanying Memorandum in Support.

Respectfully submitted,

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

By Special Counsel:

*/s/ Valoria C. Hoover* \_\_\_\_\_  
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*Attorney 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 the Liquidator's Statement of Receipts and Disbursements for Credit General Insurance Company ("CGIC") for the period of January 1, 2014 through June 30, 2014 (the "Statement"). The Statement is set forth in Exhibit A, which is attached and incorporated by reference.

By Order of this Court entered on January 5, 2001, the Ohio Superintendent of Insurance and successors 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 Order 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 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.

For the reasons outlined above, the Liquidator respectfully requests the Court to approve CGIC's Statement of Receipts and Disbursements of the Liquidator for the periods of January 1, 2014 through June 30, 2014, as set forth in the attached Exhibit A.

Respectfully submitted,

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

By Special Counsel:

*/s/ Valoria C. Hoover* \_\_\_\_\_  
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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 for Approval of the Liquidator's Periodic Accounting* was posted on the Liquidator's website ([www.oblig.com](http://www.oblig.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 9th day of September, 2014:

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

Sean C. Logan, Esq.  
Annapolis Consulting Group LLC  
2530 Riva Road, Suite 400  
Annapolis, MD 21401  
*PRS Trustee*

Wayne D. Wilson  
Executive Director  
CA Insurance Guarantee Assn.  
P.O. Box 29066  
Glendale, CA 91209-9066

/s/ Valoria C. Hoover  
Valoria C. Hoover (0059596)

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

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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 JUNE 30, 2014

	Current Period 1/1/2014 TO 6/30/2014	Year to Date TO 6/30/2014	Cumulative From 1/5/2001
Beginning Cash & Invested Assets (Note 1)	105,685,249.43	105,685,249.43	18,679,219.65
Receipts:			
Interest Income (Note 2)	31,728.43	31,728.43	9,925,042.42
Premiums Collected	0.00	0.00	21,272,221.85
Recovery of Statutory Deposit	0.00	0.00	1,199,728.99
Production of Document Income	0.00	0.00	350.25
Reinsurance Recoveries	0.00	0.00	123,718,758.00
Salvage & Subrogation (Note 3)	3,987.02	3,987.02	4,298,411.56
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	12,947,042.99
Proceeds from the Sale of Assets	0.00	0.00	120,362.60
Refund of Premium Taxes & Assessments	0.00	0.00	257,592.82
Refund of General Operating Expenses	0.00	0.00	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	0.00	0.00	2,558,024.15
Transfer of Funds from CGIC\Cash Collateral to CGIC Operating	0.00	0.00	1,984,545.75
Other Income (Note 4)	220.55	220.55	300,571.71
Total Receipts	35,936.00	35,936.00	208,251,111.18

CREDIT GENERAL INSURANCE COMPANY, IN LIQUIDATION  
LIQUIDATION DATE JANUARY 5, 2001  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CUMULATIVE FROM JANUARY 5, 2001 TO JUNE 30, 2014

	Current Period 1/1/2014 TO 6/30/2014	Year to Date TO 6/30/2014	Cumulative From 1/5/2001
<b>Disbursements:</b>			
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
<b>Compensation</b>			
Salaries (Note 5)	265,356.49	265,356.49	17,286,599.07
Employee Benefits (Note 6)	32,870.65	32,870.65	1,773,906.41
Payroll & Other Taxes (Note 7)	27,064.94	27,064.94	1,149,509.47
<b>Professional Fees</b>			
Legal Fees (Note 8)	2,998.22	2,998.22	17,057,505.60
Consulting Fees and Other Outside Contracts (Note 9)	3,199.74	3,199.74	32,461,603.05
Ohio Dept of Insurance-Examiner Fees	0.00	0.00	172,035.72
Tax Preparation and Audit Fees (Note 10)	3,300.00	3,300.00	386,560.89
<b>Other Expenses of Administration of Company and its Property:</b>			
Rent & Rent Items (Note 11)	56,129.68	56,129.68	3,250,286.21
Maintenance/Repair Facility & FF&E (Note 12)	154.93	154.93	172,611.61
Travel & Travel Items (Note 13)	1,101.71	1,101.71	810,158.56
Postage, Freight, Internet, and Telephone (Note 14)	8,798.67	8,798.67	515,019.25
Office Supply Expense (Note 15)	132.87	132.87	137,375.62
Data Processing (Note 16)	3,816.68	3,816.68	507,736.97
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 17)	599.08	599.08	96,265.02
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 Records (Note 18)	72.83	72.83	47,421.61
Secure Records & Property Storage Expense (Note 19)	14,151.44	14,151.44	26,987.61
Other Expenses (Note 20)	5,673.06	5,673.06	3,155,294.39
<b>All Other Disbursements:</b>			
Net Purchases (Proceeds) in Ancillary Security Deposits	0.00	0.00	367,857.91
Interim Distribution to Insurance Guaranty Associations	0.00	0.00	28,837,476.96
Federal Income Tax	0.00	0.00	13,586.00
<b>Total Disbursements</b>	<b>425,420.99</b>	<b>425,420.99</b>	<b>124,181,322.22</b>
Net Decrease in Impaired Assets	0.00	0.00	(562,233.81)
Increase (Decrease) in Encumbered Cash Accounts	0.00	0.00	0.00
Recovery of Special Deposits (Note 21)	99,980.75	99,980.75	3,566,104.61
Security Amortization for the Period	35,391.33	35,391.33	(221,748.79)
<b>Ending Cash &amp; Invested Assets (Note 1)</b>	<b>105,431,136.52</b>	<b>105,431,136.52</b>	<b>105,431,136.52</b>

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 JANUARY 1, 2014 THROUGH JUNE 30, 2014**

**SCHEDULE A**

<b>Beginning Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 01/01/14</b>	<b>105,800,230.18</b>
Net Increase in Cash and Invested Assets (Unencumbered)	(254,112.91)
Net Change in Cash and Invested Assets (Encumbered)	0.00
Net Decrease in Non Cash Assets ( Encumbered)	<u>(99,980.75)</u>
<b>Ending Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 06/30/2014</b>	<b><u>105,446,136.52</u></b>

Credit General Insurance Company, in Liquidation  
 Liquidation Date: January 5, 2001  
 Notes to Statement of Cash Receipts and Disbursements  
 Cumulative From 1/01/14 to 6/30/2014

Unencumbered Cash & Invested Assets

	Ending Balance 12/31/2013	Ending Balance 6/30/2014
<b>Note 1</b> <u>Cash and Invested Assets</u>		
Unencumbered Cash & Invested Assets		
Cash	28,752.23	20,813.51
Petty Cash	500.00	92.99
Money Market Funds	1,224,981.47	1,193,842.21
Bonds at Amortized Value	104,181,015.73	104,216,387.81
Custodian	0.00	0.00
Certificates of Deposit	250,000.00	0.00
<b>Total Unencumbered Cash &amp; Invested Assets</b>	<b>105,685,249.43</b>	<b>105,431,136.52</b>
<b>Encumbered Cash Assets</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Cash &amp; Invested Assets (Note 1)</b>	<b>105,685,249.43</b>	<b>105,431,136.52</b>
<b>Encumbered Non Cash Assets:</b> Statutory Deposits (A)	<b>114,980.75</b>	<b>15,000.00</b>
<b>Total Cash and Invested Assets and Non Cash Assets</b>	<b>105,800,230.18</b>	<b>105,446,136.52</b>

0.00

**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 (12/31/13)	PAR Value (06/30/14)	
ID	Money Market - Matured Proceeds	Wells Fargo	15,000.00	15,000.00	B/C
GA	Money Market - Matured Proceeds	Wachovia Bank, N.A.	-	-	B
GA	912827S86 - Matured Proceeds	Wachovia Bank, N.A.	-	-	B
GA	912828S9E9 - Matured Proceeds	Wachovia Bank, N.A.	-	-	B
MA	912828S9J3 - Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	-	-	G
MA	912828CF5 - Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	-	-	G
MA	912828DN7 - Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	-	-	G
DCL	9127956X4 (Formally 912828MM9)	Federal Reserve Bank	-	-	F
DCL	912796AW9 (Formally 9127956X4 )	Federal Reserve Bank	99,980.75	-	F
MA	912828EF3 - Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	-	-	G
MA	912828EP1 - Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	-	-	G
MA	575827E0 - Matured Proceeds (not replaced as of 12/31/11)	State Street Bank	-	-	G
ME	Money Market - Matured Proceeds	Key Trust Co / McDonalds Invest.	-	-	B
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 Natl. Bank	-	-	B
FL	912827W65 - Matured Proceeds	First Union Natl. 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	912827G6 - 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	912827G6 - Matured Proceeds	US National Bank	-	-	C
NM	912827L83 - Matured Proceeds	The Bank of Santa Fe Trust	-	-	B
OK	679087AG1 - Matured Proceeds	Bank One	-	-	B
DE	Money Market - Matured Proceeds	Mellon Bank	-	-	B
SC	912827L83 - Matured Proceeds	Wachovia Bank, N.A.	-	-	C
NV	912828CD0 (Formally 912828AL4)	National City Bank	-	-	D
SC	912828AB6 - Matured Proceeds	Wachovia Bank, N.A.	-	-	C
MI	912827V66 - Matured Proceeds	Bank One, Michigan	-	-	C
			<b>114,980.75</b>	<b>15,000.00</b>	

**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 F** The note held for the Department of Labor was released to the Liquidator in the amount of \$1,020,000.00. A new note with a value of \$99,894.89 was sent to the Department of Labor pending the final settlement. The value included amortization of discount. The T-Bill was released to CGIC on 1/03/14.

**Note G** Per settlement with MA IGA, \$2,865,000 in matured proceeds from securities held were transferred to the MA IGA on 08/26/2013. The entire sum was used by MA to reimburse Ancillary and IGA Paid Losses, LAE and Administrative costs.

Creditors Insurance Company, in Liquidation  
 Liquidation Date: January 5, 2001  
 Notes to Statement of Cash Receipts and Disbursements  
 Cumulative From 1/01/14 to 6/30/2014

<b>Note 2</b>	<b><u>Interest Income</u></b>	
	Interest on Bonds	31,651.25
	Interest on Certificates of Deposit	16.44
	Interest on JPM Chase MMF	60.74
		<u>31,728.43</u>
<b>Note 3</b>	<b><u>Salvage and Subrogation Recoveries</u></b>	
	Professional Insurance Underwriters- Golley	571.49
	Capital Safety	3,415.53
		<u>3,987.02</u>
<b>Note 4</b>	<b><u>Other Income</u></b>	
	Wells Fargo - Building Insurance premium audit refund	220.55
		<u>220.55</u>
<b>Note 5</b>	<b><u>Salaries</u></b>	
	Chief and Deputy Liquidator Salaries	112,163.72
	Employee Salaries	153,192.77
		<u>265,356.49</u>
<b>Note 6</b>	<b><u>Employee Benefits</u></b>	
	Salaries 401K Employer Contribution	5,850.06
	Employee Insurance Benefits	24,726.37
	Employee Related Expenses - Other	2,294.22
		<u>32,870.65</u>
<b>Note 7</b>	<b><u>Payroll &amp; Other Taxes</u></b>	
	Workers Compensation Insurance	908.68
	State Unemployment Tax	4,714.36
	Federal Unemployment Tax	1,131.52
	FICA Tax	20,310.38
		<u>27,064.94</u>
<b>Note 8</b>	<b><u>Legal Fees</u></b>	
	<b><u>Attorney General Legal Fees</u></b>	
	Carlisle Patchen & Murphy LLP	1,198.75
	Kohrman Jackson & Krantz PLL	342.37
	<b>Subtotal Attorney General Legal Fees</b>	<u>1,541.12</u>
	<b><u>Non-Attorney General Legal Fees</u></b>	
	Mauro C. Casci	1,138.51
	McNall & Associates, PC	228.59
	<b>Subtotal Non-Attorney General Legal Fees</b>	<u>1,367.10</u>
	<b><u>Non-Attorney General Legal Expenses</u></b>	
	McNall & Associates, PC	90.00
	<b>Subtotal Non-Attorney General Legal Expenses</b>	<u>90.00</u>
	<b>Total Attorney General and Non-Attorney General Legal Fees and Expenses</b>	<u>2,998.22</u>
<b>Note 9</b>	<b><u>Consulting Fees and Other Outside Contracts</u></b>	
	ADP - Payroll Processing	1,639.28
	Rasp Consulting - IT Consultant	1,560.46
		<u>3,199.74</u>
<b>Note 10</b>	<b><u>Tax Preparation and Audit Fees</u></b>	
	Maloney & Novotny LLC - 2013 1120	3,300.00
	<b>Total Tax Preparation and Audit Fees</b>	<u>3,300.00</u>
<b>Note 11</b>	<b><u>Rent &amp; Rent Items</u></b>	
	Rent on Leased Properties - 1450 Du... house	54,615.59
	Trash and Recycling	1,514.09
		<u>56,129.68</u>
<b>Note 12</b>	<b><u>Maintenance/Repair Facility &amp; FF&amp;E</u></b>	
	Gordon Flesch Co Inc	154.93
		<u>154.93</u>
<b>Note 13</b>	<b><u>Travel &amp; Travel Items</u></b>	
	Travel & Accommodation	1,012.54
	Meals	89.17
		<u>1,101.71</u>

<b>Note 14</b>	<b><u>Postage, Freight, Internet, and Telephone</u></b>	
	Postage	347.05
	Express & Freight	256.97
	Telephone and Fax	2,956.73
	Internet	5,237.92
		<u>8,798.67</u>
<b>Note 15</b>	<b><u>Office Supply Expense</u></b>	
	Office Expense	132.87
		<u>132.87</u>
<b>Note 16</b>	<b><u>Data Processing</u></b>	
	Computer Software Lease	36.12
	Software Expense-Purchase/Maintenance	3,780.56
		<u>3,816.68</u>
<b>Note 17</b>	<b><u>Banking and Investment Expense</u></b>	
	Banking and Investment Expense - JPMorgan	599.08
		<u>599.08</u>
<b>Note 18</b>	<b><u>Reorganization &amp; Consolidation of Records</u></b>	
	Office Supplies	36.21
	Employee mileage reimbursement	19.86
	Storage Retrieval - Gas for Rental Truck	16.76
		<u>72.83</u>
<b>Note 19</b>	<b><u>Secure Records &amp; Property Storage Expense</u></b>	
	Secure Records & Property Storage Expense	14,151.44
		<u>14,151.44</u>
<b>Note 20</b>	<b><u>Other Expenses</u></b>	
	Insurance - Building Liability	5,405.40
	Registration & Dues	267.66
		<u>5,673.06</u>
	<b>All Other Receipts</b>	
<b>Note 21</b>	<b><u>Recovery of Special Deposit (In Security Form)</u></b>	
	Department of Labor - Receipt of T-Bill CU# 912796AW9	99,980.75
		<u>99,980.75</u>