

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	:	
	:	
and	:	
	:	
Credit General Indemnity Company,	:	
	:	
Defendants.	:	
	:	

MOTION AND APPLICATION FOR ORDER (1) APPROVING LIQUIDATOR'S FINAL REPORT OF CLAIMS, FINAL RESERVE AND PAYMENT OF ADMINISTRATIVE EXPENSES, AND AUTHORIZING FINAL DISTRIBUTION OF THE ASSETS OF CREDIT GENERAL INDEMNITY COMPANY; AND (2) REQUIRING THE FILING OF THE UNREDACTED REPORTS OF CLAIMS UNDER SEAL

Plaintiff, Mary Taylor, Ohio Superintendent of Insurance, in her capacity as Liquidator (the "Liquidator") of Credit General Indemnity Company ("Indemnity"), requests this Court, pursuant to R.C. §§ 3903.42, 3903.43 and 3903.44 and related sections, for an Order:

1. Approving the Liquidator's Final Report of Claims, including the determinations of the amounts and the classes of each claim, and authorizing the Liquidator to make a 100% final distribution of the remaining assets of Indemnity to claimants in Class 1 (as defined in R.C. § 3903.42(A)) on their allowed administrative expense claims pursuant to Exhibit A, which is attached and incorporated by reference, and to make a final pro-rata distribution of the remaining assets of Indemnity to claimants in Class 2

- (as defined in R.C. § 3903.42(B)) on their allowed policyholder level claims pursuant to Exhibit B, which is attached and incorporated by reference.
2. Approving the Liquidator's Final Report of Claims in Classes 3 through 9 (as defined in R.C. § 3903.42), including the determinations of the classes of each claim, pursuant to Exhibit C, which is attached and incorporated by reference. The Report at Exhibit C shows that the reported claims will not be paid at any percentage because Indemnity's assets are insufficient to make any distribution to claimants in any Class below Class 2.
 3. Approving the Liquidator's Final Reserve for payment of Class 1 administrative expenses (as defined in R.C. § 3903.42(A)) incurred or paid on or after October 7, 2013, pursuant to Exhibit D, which is attached and incorporated by reference.
 4. Requiring that the unredacted Reports of Claims at Exhibits B and C be filed with the Franklin County Clerk of Court under seal due to the confidential nature of the claimant information contained in the Reports.

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

Respectfully submitted,

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MEMORANDUM IN SUPPORT

I. Background

Credit General Indemnity Company is an Ohio domiciled insurance company that was originally formed in 1992 as a Texas domiciled property and casualty insurance company named Credit General Insurance Company of Texas. In 1994, the company changed its name to The General Auto Company, and in 1995, it re-domesticated to Ohio. In 1997, the company changed its name to Credit General Indemnity Company (“Indemnity”).

On November 6, 2000, the Ohio Superintendent of Insurance (“Superintendent”) filed a complaint for rehabilitation against Credit General Insurance Company (“CGIC”) and Indemnity as the wholly owned subsidiary of CGIC with this Court, Case No. 00CVH11-9867. On the same day, this Court entered an Order appointing the Superintendent as Rehabilitator of CGIC and subsidiary Indemnity (the “Rehabilitation Order”). Thereafter, on November 12, 2000, this Court ordered Indemnity joined as a co-defendant in the Rehabilitation action, Case No. 00CVH11-9867.

With the consent of the sole stockholder of the insurance holding company controlling Indemnity and its parent corporation CGIC, on December 12, 2000, this Court entered a Liquidation Order with a finding of insolvency against Indemnity in Case No. 00CVH11-9867, and appointed the Superintendent as its Liquidator pursuant to Ohio Revised Code Chapter 3903. Subsequently, on January 5, 2001, this Court entered a Liquidation Order with a finding of insolvency against Indemnity’s parent corporation CGIC in Case No. 00CVH11-9867. Since that time, the Indemnity and CGIC liquidations have been managed under this same Case Number to conserve estate assets. However, the two companies were never substantively

consolidated and they have remained separate corporate entities, with separate Federal Tax Identification Numbers and separate policyholders, claimants and creditors.

At the time of Indemnity's liquidation, the only insurance policies and bonds outstanding were in California and Texas. All of Indemnity's insurance policies and bonds were ordered cancelled no later than 12:01 a.m. on January 11, 2001.

II. Notice of Indemnity's Liquidation, the Proof of Claim Bar Date and the Absolute Final Bar Date

Following Indemnity's liquidation, the Liquidator issued notices of liquidation pursuant to R.C. § 3903.22 and the Liquidation Order that notified all potential claimants in the Indemnity liquidation that January 31, 2002 was the deadline for filing timely proofs of claims against Indemnity (the "Bar Date"). As in all cases, claims filed after the Bar Date are classed as late-filed (Class 7) claims. Subsequent to the mailing of the notices, the Liquidator mailed proof of claim forms to 16,415 potential claimants where address information was available. Approximately 2,580 claimants filed proof of claims in the Indemnity liquidation with the Liquidator.

In 2008, this Court established an Absolute Final Bar Date of March 31, 2009. An Absolute Final Bar Date is, by its terms, not a modification or extension of the Bar Date. Rather, the Absolute Final Bar Date is a new date that represents the date after which the Liquidator will not receive any new proofs of claims (including late-filed claims) or allow claimants to substantiate previously unspecified or "blanket" proofs of claims. The establishment of the Absolute Final Bar Date is one of the tools available to the Liquidator for determining the classification, validity and value of the totality of the proofs of claims and the estate's overall claims liability in relation to assets so that distributions to creditors can be made and the estate closed.

In this regard, R.C. § 3903.42 governs the priority of the distribution of claims from an insurer's estate. Under the statute,

The priority of distribution of claims from the insurer's estate shall be in accordance with the order in which each class of claims is set forth in this section. Every claim in each class shall be paid in full or adequate funds retained for such payment before the members of the next class receive any payment.

R.C. § 3903.42 establishes nine (9) classes of claims that must be paid in priority order. Within a class, all claims are paid equal pro-rata shares if there are insufficient assets to pay the class in full. The classes are fully defined in R.C. § 3903.42, but to highlight some examples, the first priority is payment of the administrative expenses of the estate, followed by the payment of claims arising under the policies or contracts of insurance written by the company (including claims paid by the insurance guaranty associations as described more fully below). The third priority is claims of the federal government. The last priority is payment to the owners of the company.

III. Conclusion of Asset Recovery

The Liquidator has filed Reports on Status of Liquidation on June 24, 2011, May 7, 2012 and June 6, 2013, in order to inform the Court and claimants in the Indemnity liquidation of the status of the liquidation and the Liquidator's progress on her closing plan. This Motion confirms that the Liquidator has concluded all Indemnity asset recovery and adjudication of all claims, and is prepared to proceed with the final distribution of Indemnity's assets and thereafter close the Indemnity liquidation estate.

During the course of this liquidation proceeding, the Liquidator reviewed the books and records of Indemnity and identified, investigated and collected, where reasonable, all known assets of Indemnity. Additionally, pursuant to R.C. § 3903.21 (A)(12) and (13), the Liquidator prosecuted claims against third parties, including but not limited to Indemnity's auditors, agents

and reinsurers on behalf of Indemnity's creditors, policyholders and shareholders. The most significant assets collected to date remain the \$10,221,410.34 in reinsurance recoveries as of June 30, 2013, the majority of which were collected since 2008. The Liquidator also negotiated a settlement of long-disputed claims with a bankrupt former agent of Indemnity (and CGIC), T.T.C. Illinois, Inc. ("TTC"). The settlement, which was approved by both this Court and the TTC Bankruptcy Court in Illinois, resolved Indemnity's (and CGIC's) claim in the TTC bankruptcy and provided for TTC's release of all claims to subrogation recoveries held by Indemnity (and CGIC). Consequently, \$75,166 was added to the general assets of Indemnity in the second quarter of 2013.

All collections and recoveries are as reported on the Liquidator's periodic accountings filed with this Court.

IV. Claims

The Liquidator has resolved all outstanding claims in the Indemnity liquidation. The Indemnity estate has \$81,012,625.55 in total Class 2 liabilities. This Class 2 claims liability is made up primarily of the claims of the two (2) insurance guaranty associations ("IGAs") that became statutorily obligated upon Indemnity's liquidation to administer, process and pay Indemnity's covered Class 2 (policyholder) claims.¹ Based on the Liquidator's review of Indemnity proofs of claims and her analysis of the estate's Class 2 claims liability in relation to the estate's assets, the Liquidator determined and reported to this Court beginning in 2008 that the assets of the Indemnity estate were and will remain insufficient to pay all allowed Class 2 claims (as defined in R.C. § 3903.42(B)) in full (100%). Accordingly, the Liquidator has not

¹ In nearly all states, the minimum insurance guaranty association limit is \$300,000 per policyholder, with some states having higher limits. However, there are generally no statutory caps and policy limits whatsoever on workers' compensation claims.

valued Indemnity proofs of claims in Classes 3 through 9 because there are insufficient assets to pay Class 2 in full. See R.C. §3903.42, supra.

V. Liquidator's Prior Class 1 Administrative Expense Distributions to IGAs

Prior to this Motion, with the Court's approval and pursuant to R.C. § 3903.42 (A), the Liquidator made three (3) partial distribution payments to the IGAs on their Class 1 administrative expense claims as of June 30, 2012. The Liquidator has paid a total of \$6,659,076.50 to the California and Texas IGAs on their Class 1 claims, which represented a 100% distribution on these IGAs' Class 1 administrative expense claims as of June 30, 2012.

Since the last partial distribution on Class 1 claims, the IGAs have reported additional administrative expenses in the amount of \$172,389.38 in Indemnity. As discussed in Section VIII.C., the Liquidator will pay the additional Class 1 administrative expense claims of \$172,389.38 to the IGAs at 100%.

VI. Liquidator's Previous First Final Report of Claims in Class 2 and Classes 4 through 9

R.C. § 3903.43(A) requires the Liquidator to file reports of claims duly filed in the liquidation along with her recommendations of the amount of those claims. In this case, the Liquidator has already filed her First Final Report of Claims in Class 2 and her First Final Reports of Claims in Classes 4 through 9, as those classes are defined in R.C. § 3903.42 ("the First Reports")², which were approved by this Court on July 24, 2012. The First Reports did not include all of the proofs of claims filed against the Indemnity estate, or even all proofs of claims filed in Classes 2 and 4 through 9. The First Reports showed that none of the reported claims will be paid at any percentage. The First Report of finally adjudicated Class 2 claims reported that they all had zero value (\$0.00). The majority of these Class 2 claims were valued at zero

² The First Reports included 1,653 Class 2 claims, no Class 4 claims, 87 Class 5 claims, 4 Class 6 claims, 123 Class 7 claims, no Class 8 claims and no Class 9 claims.

dollars (\$0.00) because the IGAs have already paid the claims in full. Other Class 2 claims in the First Report were valued at zero dollars (\$0.00) because the claimant did not object to the Liquidator's determination of the claim pursuant to R.C. § 3903.39³ or because this Court overruled the claimant's objections to the Liquidator's determination.

With this Motion, the Liquidator is making her final reports of other Class 2 claims, including the proofs of claims filed by the IGAs, as well as other claims in Classes 3 through 9, which have all now been fully adjudicated.

VII. Remaining Assets

As of October 7, 2013, the Liquidator holds general liquid assets of Indemnity in the total amount of \$8,842,720.28 (the "Current Asset Balance"). This is the total sum available for the final distribution on or about November 6, 2013, before the Liquidator's final reserve for payment of future Class 1 administrative expenses and the Guaranty Associations' remaining unpaid Class 1 Administrative Expense Claims that are described below.

VIII. Liquidator's Final Report of Class 1 Administrative Expenses

Class 1 claims are defined generally as the costs and expenses of administration. R.C. § 3903.42 (A).

A. Liquidator's Final Reserve for Future Class 1 Administrative Expenses

Prior to closure of the estate, the Liquidator pays the costs and expenses she incurs to administer the Indemnity estate from Indemnity's assets held in its bank accounts. In preparation for a final distribution of assets and ultimate closure of this estate and its bank accounts, as in all liquidations, consistent with R.C. § 3903.42, the Liquidator is required to make an adjustment to the Current Asset Balance as of the time of the final distribution in order to reserve and pay for

³ The Liquidator issued letters to each claimant notifying them of the Liquidator's determination of the classification of and value of their claim, when applicable, during the course of the liquidation proceedings.

known, future Class 1 administrative expenses of the Indemnity estate that the Liquidator will incur or pay following the calculation of the final distribution (the “Final Reserve”).

The Liquidator’s internal controls include a distribution accounting procedure implemented in 1995 for estimating as of a date certain (in this case October 7, 2013) prior to the final distribution to claimants, and then recording post-distribution, future administrative expenses. The Liquidator’s future administrative expenses include salaries and other expenses incurred in conjunction with and following the filing of this Motion and the final distribution to allowed claimants; preparation and filing of federal tax returns through 2013; a final independent audit through December 31, 2013; payment of outside legal fees and expenses billed or paid after October 7, 2013; compliance with various records retention and destruction schedules, some of which run through 2021⁴; and, other post-closing administrative obligations. The Liquidator conservatively estimates that the future administrative expenses necessary to conclude the administration of this liquidation on or after October 7, 2013 total \$44,287.31. *See*, the Liquidator’s Final Reserve attached as Exhibit D and incorporated by reference. Therefore, the Liquidator will reserve the \$44,287.31 Final Reserve from the assets of the Indemnity estate prior to calculating the final pro-rata distribution.

B. Treatment and Accounting of Liquidator’s Final Reserve for Future Class 1 Administrative Expenses

The Final Reserve sum for payment of the Liquidator’s future Class 1 Administrative Expenses will continue to be held in Indemnity’s bank account until the Indemnity case is terminated, the corporation dissolved, its bank account closed and the Liquidator discharged pursuant to a Closing Order to be entered by this Court, all of which should occur in this case on or near December 20, 2013.

⁴ The limited records that must be retained until 2021 include the Indemnity taxes and files associated therewith, which are subject to a seven-year retention requirement.

At the time of this case's termination and as part of the discharge of the Liquidator, the dissolution of Indemnity and the closing of its bank accounts, the few remaining obligations of Indemnity (*i.e.*, the 2013 tax return, the 2013 independent audit, the cost of document retention and then destruction) will be transferred to LMI Insurance Company in Liquidation ("LMI"). At the same time, the amount of Indemnity's remaining Final Reserve will be transferred to LMI as a pre-payment of Indemnity's administrative expense obligations pursuant to the Liquidator's Administrative Expense Operating Procedure effective January 1, 2011 ("AOP") that was approved in the LMI case on December 21, 2010 and approved in the Indemnity case on January 6, 2011. The payment and receipt of these funds will be reflected in the LMI periodic accounting reports filed in the LMI Liquidation Case, but the expenditures of the funds are not separately tracked, accounted for or reported pursuant to the provisions of paragraph 3 on page 8 of the AOP that apply to Closed and Closing Estates.

C. Liquidator's Final Report of the Insurance Guaranty Associations' Class 1 Administrative Expense Claims

As of December 31, 2012, the IGAs reported that they have incurred \$6,831,465.88 in Indemnity in Class 1 administrative expenses, which forms the basis for the IGAs' Class 1 administrative expense claims against the Indemnity estate. *See* R.C. § 3903.42(A), and Exhibit A. As reported in Section V, above, with this Court's approval, the Liquidator has paid a total of \$6,659,076.50 to the IGAs in partial payment of their Class 1 administrative expense claims as of June 30, 2012.

IX. Liquidator's Final Report of Class 2 Policyholder Level Claims

A. The Insurance Guaranty Associations' Class 2 Policyholder Level Claims

As of December 31, 2012, the IGAs reported that they have paid \$80,032,093.76 in Class 2 policyholder level claims in the Indemnity estate, which accounts for the majority of the Class

2 claims. As a result, the Liquidator finally adjudicated and determined Indemnity's liability to the IGAs.

B. Non-IGA Class 2 Policyholder Level Claims

As reported in the Liquidator's 2012 Report on Status of Liquidation at pg. 9, there are Class 2 policyholder claims that are not covered in whole or in part by IGAs ("non-IGA Class 2 claims"). The Liquidator has the responsibility to administer and adjudicate non-IGA Class 2 claims arising under Indemnity insurance policies or bonds. Thus, in addition to the Class 2 liability to IGAs, the Indemnity estate has \$980,531.79 in allowed non-IGA Class 2 claims. Together, the Class 2 liabilities equal \$81,012,625.55.

X. Final Distribution

Now that all of the outstanding claims have been resolved, the Liquidator is prepared, with the approval of this Court, to make a final 100% distribution from Indemnity's remaining available assets to claimants holding allowed Class 1 claims and a final pro-rata distribution to claimants holding allowed Class 2 claims. The amount to be distributed to each claimant in Class 1 is reflected in Exhibit A, which is the Liquidator's Final Report of Guaranty Associations' Class 1 Administrative Expenses Claims. The Class 2 pro-rata distributions to IGAs and non-IGA Class 2 claimants are summarized in detail in Exhibit B, which is the Liquidator's "Determined Value Distribution Report."

The names and address of all claimants are redacted in Exhibit B because of claimant complaints the Liquidator received in prior liquidation cases. In those prior liquidations, several claimants reported that they had been contacted and questioned by claims buyers, neighbors, and others concerning their distributions. Through the redaction request, the Liquidator is protecting all claimants by redacting their contact information in this and other liquidation cases. Thus, the

Liquidator requests in this case that the claimants' names and address be filed under seal to comply with the requirements of R.C. § 3903.43.

The Liquidator in this case, as in others, will also post this Motion and Redacted Reports on her website at www.ohliq.com under Insurance Companies → Open → Credit General Indemnity Company, under Public Documents, in the form of a searchable PDF so that claimants, if they choose, 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 notifies claimants that they may call the Liquidation Office if they have questions about the Report.

A. Funds Available for Distribution to Allowed Class 2 Claimants

After subtracting the \$216,676.69 combined Class 1 administrative expenses described above (\$172,389.38 for the IGAs' Class 1 claims and \$44,287.31 for the Liquidator's future administrative expenses, incurred or paid after October 7, 2013) from the \$8,842,720.28 Current Asset Balance, the Liquidator is left with \$8,626,043.59 (the "Remaining Balance"). The Liquidator therefore does not have assets sufficient to pay the unpaid portion of allowed Class 2 claims in full. The Liquidator intends to distribute the Remaining Balance pro-rata to allowed Class 2 claimants pursuant to R.C. § 3903.42.

To arrive at the final pro-rata distribution percentage that assures that all allowed Class 2 claimants in the end receive the same pro-rata distribution percentage of Indemnity estate assets, the Liquidator divided the Remaining Balance available to pay all allowed Class 2 claims, which is \$8,626,043.59 by total amount of the Class 2 net determined value/liability of \$81,012,625.55, resulting in an adjusted pro-rata distribution of general assets equal to 10.6478% on the allowed Class 2 claims. The distribution percentage and amounts have been calculated and are set forth

on Exhibit B. This Exhibit shows that the Liquidator will finally distribute \$8,626,062.35 to Class 2 claimants. The rounding difference of \$18.76 which resulted in a cash shortage will be offset against the Liquidator's Final Reserve for payment of future Class 1 administrative expenses.

XI. Liquidator's Final Report of Claims in Classes 3 through 9

On August 19, 2013, this Court entered an order approving the Release Agreement between the Liquidator and the United States of America under which the federal government released all claims it has against the Indemnity estate. Accordingly, the Liquidator's Final Report of Claims reflects that the single allowed Class 3 federal government claim (as defined in R.C. § 3903.42(C)), which was filed by the U.S. Department of Justice, is valued at zero dollars (\$0.00). *See* Exhibit C.

The Liquidator's *Final Report of Claims in Classes 3 through 9*, which is attached as Exhibit C and incorporated by reference, reflects that there is 1 Class 3 claims, no Class 4 claims (as defined in R.C. § 3903.42(D)), 213 Class 5 claims (as defined in R.C. § 3903.42(E)), no Class 6 claims (as defined in R.C. § 3903.42(F)), 5 Class 7 claims (as defined in R.C. § 3903.42(G)), no Class 8 claims ((as defined in R.C. § 3903.42(H)), and no Class 9 claims (as defined in R.C. § 3903.42(I)). This Final Report shows that these claims were not valued due to insufficient assets in the Indemnity estate to pay any claims below Class 2 claims.

XII. Conclusion

For the reasons set forth above, the Liquidator respectfully requests that this Court enter an Order:

1. Pursuant to R.C. § 3903.43 and 3903.44, approving the Liquidator's Final Report of Claims attached to this Motion as Exhibits A, B and C, including the determinations of the amounts, if any, and classes of each claim as set forth therein.
2. Pursuant to R.C. § 3903.43 and 3903.44, authorizing the Liquidator to make a 100% final distribution of Indemnity's remaining assets to claimants in Class 1 in the amounts set forth in Exhibit A, and to make a final pro-rata distribution of Indemnity's remaining assets to claimants in Class 2 in the amounts as detailed in Exhibit B, and finding that this final distribution of Indemnity's assets is conclusive with respect to all claimants, whether or not they received notice, pursuant to R.C. § 3903.22(C).
3. Pursuant to R.C. § 3903.42, approving the Final Reserve of \$44,287.31 pursuant to Exhibit D from the assets of the Indemnity estate for the Liquidator's payment of administrative expenses under Class 1 of R.C. § 3903.42 related to closing the Indemnity estate, that the Liquidator incurred, but has not yet paid, or anticipates will necessarily be incurred in this regard on or after October 7, 2013.
4. Requiring that the unredacted Reports of Claims at Exhibits B and C be filed with the Franklin County Clerk of Court under seal due to the confidential nature of the claimant information contained in the Reports.

Respectfully submitted,

MIKE DEWINE
Attorney General of Ohio

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Liquidator of Credit General Indemnity Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and accurate copy of the foregoing *Motion And Application For Order (1) Approving Liquidator's Final Report Of Claims, Final Reserve And Payment Of Administrative Expenses, And Authorizing Final Distribution Of The Assets Of Credit General Indemnity Company; And (2) Requiring The Filing Of The Unredacted Reports Of Claims Under Seal* was posted on the Liquidator's website (www.ohliq.com) substantially contemporaneous with the filing of this Motion and served upon the following via Regular U.S. Mail, postage prepaid, on this 15th day of October, 2013:

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EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
02005008 01			.00	10.6478%	.00	.00	.00
04000022 01	116519		8,049.04	10.6478%	857.05	.00	857.05
04000051 01	700259		385.00	10.6478%	40.99	.00	40.99
04000227 01			.00	10.6478%	.00	.00	.00
04000297 01	700632		16,903.24	10.6478%	1,799.82	.00	1,799.82
04000303 01			.00	10.6478%	.00	.00	.00
04000340 01	115407		14,173.91	10.6478%	1,509.21	.00	1,509.21
04000358 01	700561		2,625.00	10.6478%	279.50	.00	279.50
04000424 01	116745		1,529.49	10.6478%	162.86	.00	162.86
04000438 01	701335		.00	10.6478%	.00	.00	.00
04000678 01			.00	10.6478%	.00	.00	.00
04000680 01			.00	10.6478%	.00	.00	.00
04000718 01			.00	10.6478%	.00	.00	.00
04000842 01			.00	10.6478%	.00	.00	.00
04000990 01			.00	10.6478%	.00	.00	.00
04001102 01			.00	10.6478%	.00	.00	.00
04001123 01			.00	10.6478%	.00	.00	.00
04001124 01			.00	10.6478%	.00	.00	.00
04001137 01			.00	10.6478%	.00	.00	.00
04001163 01			.00	10.6478%	.00	.00	.00
04001175 01			.00	10.6478%	.00	.00	.00
04001264 01			.00	10.6478%	.00	.00	.00
04001316 01			.00	10.6478%	.00	.00	.00
04001347 01			.00	10.6478%	.00	.00	.00
04001351 01			.00	10.6478%	.00	.00	.00
04001399 01			.00	10.6478%	.00	.00	.00
04001429 01			.00	10.6478%	.00	.00	.00
04001472 01			.00	10.6478%	.00	.00	.00
04001610 01			.00	10.6478%	.00	.00	.00
04001740 01			.00	10.6478%	.00	.00	.00
04001831 01			.00	10.6478%	.00	.00	.00
04002021 01			.00	10.6478%	.00	.00	.00
04002032 01			.00	10.6478%	.00	.00	.00
04002048 01			.00	10.6478%	.00	.00	.00
04002071 01			.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04002076	01		.00	10.6478%	.00	.00	.00
04002080	01		.00	10.6478%	.00	.00	.00
04002093	01		.00	10.6478%	.00	.00	.00
04002159	01		.00	10.6478%	.00	.00	.00
04002279	01		.00	10.6478%	.00	.00	.00
04002288	01		.00	10.6478%	.00	.00	.00
04002306	01		.00	10.6478%	.00	.00	.00
04002320	01		.00	10.6478%	.00	.00	.00
04002349	01		.00	10.6478%	.00	.00	.00
04002354	01		.00	10.6478%	.00	.00	.00
04002361	01		.00	10.6478%	.00	.00	.00
04002363	01		.00	10.6478%	.00	.00	.00
04002369	01		.00	10.6478%	.00	.00	.00
04002385	01		.00	10.6478%	.00	.00	.00
04002386	01		.00	10.6478%	.00	.00	.00
04002388	02		.00	10.6478%	.00	.00	.00
04003524	02	CGIND11040	.00	10.6478%	.00	.00	.00
04003543	02	CGIND11047	.00	10.6478%	.00	.00	.00
04003591	01		.00	10.6478%	.00	.00	.00
04003759	01		.00	10.6478%	.00	.00	.00
04003789	01		.00	10.6478%	.00	.00	.00
04003837	01		.00	10.6478%	.00	.00	.00
04003880	02		.00	10.6478%	.00	.00	.00
04003921	01		.00	10.6478%	.00	.00	.00
04003927	01		.00	10.6478%	.00	.00	.00
04003939	01		.00	10.6478%	.00	.00	.00
04003948	01		.00	10.6478%	.00	.00	.00
04003963	01		.00	10.6478%	.00	.00	.00
04003965	01		.00	10.6478%	.00	.00	.00
04003973	01		.00	10.6478%	.00	.00	.00
04003977	01		.00	10.6478%	.00	.00	.00
04003993	01		.00	10.6478%	.00	.00	.00
04003997	01		.00	10.6478%	.00	.00	.00
04004001	01		.00	10.6478%	.00	.00	.00
04004006	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04004011	01		.00	10.6478%	.00	.00	.00
04004012	01		.00	10.6478%	.00	.00	.00
04004023	01		.00	10.6478%	.00	.00	.00
04004025	01		.00	10.6478%	.00	.00	.00
04004029	01		.00	10.6478%	.00	.00	.00
04004034	01		.00	10.6478%	.00	.00	.00
04004045	01		.00	10.6478%	.00	.00	.00
04004046	01		.00	10.6478%	.00	.00	.00
04004053	01		.00	10.6478%	.00	.00	.00
04004054	01		.00	10.6478%	.00	.00	.00
04004058	01		.00	10.6478%	.00	.00	.00
04004060	01		.00	10.6478%	.00	.00	.00
04004064	01		.00	10.6478%	.00	.00	.00
04004074	01		.00	10.6478%	.00	.00	.00
04004077	01		.00	10.6478%	.00	.00	.00
04004085	01		.00	10.6478%	.00	.00	.00
04004092	01		.00	10.6478%	.00	.00	.00
04004129	01		.00	10.6478%	.00	.00	.00
04004148	01		.00	10.6478%	.00	.00	.00
04004152	01		.00	10.6478%	.00	.00	.00
04004154	01		.00	10.6478%	.00	.00	.00
04004159	01		.00	10.6478%	.00	.00	.00
04004162	01		.00	10.6478%	.00	.00	.00
04004166	02		.00	10.6478%	.00	.00	.00
04004499	01		.00	10.6478%	.00	.00	.00
04004503	01		.00	10.6478%	.00	.00	.00
04004511	01		.00	10.6478%	.00	.00	.00
04004525	01		.00	10.6478%	.00	.00	.00
04004526	01		.00	10.6478%	.00	.00	.00
04004536	01		.00	10.6478%	.00	.00	.00
04004537	01		.00	10.6478%	.00	.00	.00
04004543	01		.00	10.6478%	.00	.00	.00
04004547	01		.00	10.6478%	.00	.00	.00
04004562	01		.00	10.6478%	.00	.00	.00
04004570	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04004573	01		.00	10.6478%	.00	.00	.00
04004578	01		.00	10.6478%	.00	.00	.00
04004606	01		.00	10.6478%	.00	.00	.00
04004611	01		.00	10.6478%	.00	.00	.00
04004612	01		.00	10.6478%	.00	.00	.00
04004616	01		.00	10.6478%	.00	.00	.00
04004619	01		.00	10.6478%	.00	.00	.00
04004624	01		.00	10.6478%	.00	.00	.00
04004625	01		.00	10.6478%	.00	.00	.00
04004646	01	CGIND11050	104.12	10.6478%	11.09	.00	11.09
04004675	01	CGIND11044	202.95	10.6478%	21.61	.00	21.61
04004708	01		.00	10.6478%	.00	.00	.00
04004722	01		.00	10.6478%	.00	.00	.00
04004730	01		.00	10.6478%	.00	.00	.00
04004733	01		.00	10.6478%	.00	.00	.00
04004735	01		.00	10.6478%	.00	.00	.00
04004743	01		.00	10.6478%	.00	.00	.00
04004746	01		.00	10.6478%	.00	.00	.00
04004747	01		.00	10.6478%	.00	.00	.00
04004754	01		.00	10.6478%	.00	.00	.00
04004760	01		.00	10.6478%	.00	.00	.00
04004770	01		.00	10.6478%	.00	.00	.00
04004772	01		.00	10.6478%	.00	.00	.00
04004775	01		.00	10.6478%	.00	.00	.00
04004782	01		.00	10.6478%	.00	.00	.00
04004796	01		.00	10.6478%	.00	.00	.00
04004800	01		.00	10.6478%	.00	.00	.00
04004809	01		.00	10.6478%	.00	.00	.00
04004812	01		.00	10.6478%	.00	.00	.00
04004814	01		.00	10.6478%	.00	.00	.00
04004817	01		.00	10.6478%	.00	.00	.00
04004822	01		.00	10.6478%	.00	.00	.00
04004824	01		.00	10.6478%	.00	.00	.00
04004825	01		.00	10.6478%	.00	.00	.00
04004826	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04004840	01		.00	10.6478%	.00	.00	.00
04004841	01		.00	10.6478%	.00	.00	.00
04004846	01		.00	10.6478%	.00	.00	.00
04004847	01		.00	10.6478%	.00	.00	.00
04004849	01		.00	10.6478%	.00	.00	.00
04004871	01		.00	10.6478%	.00	.00	.00
04004872	01		.00	10.6478%	.00	.00	.00
04004876	01		.00	10.6478%	.00	.00	.00
04004882	01		.00	10.6478%	.00	.00	.00
04004887	01		.00	10.6478%	.00	.00	.00
04004889	01		.00	10.6478%	.00	.00	.00
04004898	01		.00	10.6478%	.00	.00	.00
04004923	01		.00	10.6478%	.00	.00	.00
04004938	01		.00	10.6478%	.00	.00	.00
04004939	01		.00	10.6478%	.00	.00	.00
04004954	01		.00	10.6478%	.00	.00	.00
04004971	01		.00	10.6478%	.00	.00	.00
04004992	01		.00	10.6478%	.00	.00	.00
04004999	01		.00	10.6478%	.00	.00	.00
04005004	01		.00	10.6478%	.00	.00	.00
04005012	01		.00	10.6478%	.00	.00	.00
04005015	01		.00	10.6478%	.00	.00	.00
04005023	01		.00	10.6478%	.00	.00	.00
04005034	01		.00	10.6478%	.00	.00	.00
04005036	01		.00	10.6478%	.00	.00	.00
04005067	01		.00	10.6478%	.00	.00	.00
04005074	01		.00	10.6478%	.00	.00	.00
04005086	01		.00	10.6478%	.00	.00	.00
04005090	01		.00	10.6478%	.00	.00	.00
04005116	01		.00	10.6478%	.00	.00	.00
04005120	01		.00	10.6478%	.00	.00	.00
04005121	01		.00	10.6478%	.00	.00	.00
04005122	01		.00	10.6478%	.00	.00	.00
04005125	01		.00	10.6478%	.00	.00	.00
04005127	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04005155	01		.00	10.6478%	.00	.00	.00
04005175	01		.00	10.6478%	.00	.00	.00
04005179	01		.00	10.6478%	.00	.00	.00
04005185	01		.00	10.6478%	.00	.00	.00
04005203	01		.00	10.6478%	.00	.00	.00
04005213	01		.00	10.6478%	.00	.00	.00
04005215	01		.00	10.6478%	.00	.00	.00
04005232	01		.00	10.6478%	.00	.00	.00
04005265	01		.00	10.6478%	.00	.00	.00
04005267	01		.00	10.6478%	.00	.00	.00
04005268	01		.00	10.6478%	.00	.00	.00
04005269	01		.00	10.6478%	.00	.00	.00
04005275	01		.00	10.6478%	.00	.00	.00
04005279	01		.00	10.6478%	.00	.00	.00
04005293	01		.00	10.6478%	.00	.00	.00
04005312	01		.00	10.6478%	.00	.00	.00
04005330	01		.00	10.6478%	.00	.00	.00
04005352	01		.00	10.6478%	.00	.00	.00
04005386	01		.00	10.6478%	.00	.00	.00
04005395	01		.00	10.6478%	.00	.00	.00
04005450	01		.00	10.6478%	.00	.00	.00
04005456	01		.00	10.6478%	.00	.00	.00
04005469	01		.00	10.6478%	.00	.00	.00
04005471	01		.00	10.6478%	.00	.00	.00
04005494	01		.00	10.6478%	.00	.00	.00
04005497	01		.00	10.6478%	.00	.00	.00
04005550	01		.00	10.6478%	.00	.00	.00
04005558	01		.00	10.6478%	.00	.00	.00
04005561	01		.00	10.6478%	.00	.00	.00
04005564	01		.00	10.6478%	.00	.00	.00
04005565	01		.00	10.6478%	.00	.00	.00
04005567	01		.00	10.6478%	.00	.00	.00
04005569	01		.00	10.6478%	.00	.00	.00
04005574	01		.00	10.6478%	.00	.00	.00
04005575	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04005576	01		.00	10.6478%	.00	.00	.00
04005577	01		.00	10.6478%	.00	.00	.00
04005579	01		.00	10.6478%	.00	.00	.00
04005581	01		.00	10.6478%	.00	.00	.00
04005582	01		.00	10.6478%	.00	.00	.00
04005585	01		.00	10.6478%	.00	.00	.00
04005589	01		.00	10.6478%	.00	.00	.00
04005600	01		.00	10.6478%	.00	.00	.00
04005601	01		.00	10.6478%	.00	.00	.00
04005602	01		.00	10.6478%	.00	.00	.00
04005605	01		.00	10.6478%	.00	.00	.00
04005608	01		.00	10.6478%	.00	.00	.00
04005611	01		.00	10.6478%	.00	.00	.00
04005612	01		.00	10.6478%	.00	.00	.00
04005629	01		.00	10.6478%	.00	.00	.00
04005648	01		.00	10.6478%	.00	.00	.00
04005735	01		.00	10.6478%	.00	.00	.00
04005737	01		.00	10.6478%	.00	.00	.00
04005739	01		.00	10.6478%	.00	.00	.00
04005740	01		.00	10.6478%	.00	.00	.00
04005749	01		.00	10.6478%	.00	.00	.00
04005757	01		.00	10.6478%	.00	.00	.00
04005773	01		.00	10.6478%	.00	.00	.00
04005776	01		.00	10.6478%	.00	.00	.00
04005781	01		.00	10.6478%	.00	.00	.00
04005786	01		.00	10.6478%	.00	.00	.00
04005797	01		.00	10.6478%	.00	.00	.00
04005799	01		.00	10.6478%	.00	.00	.00
04005821	01		.00	10.6478%	.00	.00	.00
04005823	01		.00	10.6478%	.00	.00	.00
04005832	01		.00	10.6478%	.00	.00	.00
04005845	01		.00	10.6478%	.00	.00	.00
04005854	01		.00	10.6478%	.00	.00	.00
04005855	01		.00	10.6478%	.00	.00	.00
04005859	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

CGNF2

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04005867	01		.00	10.6478%	.00	.00	.00
04005868	01		.00	10.6478%	.00	.00	.00
04005874	01		.00	10.6478%	.00	.00	.00
04005875	01		.00	10.6478%	.00	.00	.00
04005892	01		.00	10.6478%	.00	.00	.00
04005897	01		.00	10.6478%	.00	.00	.00
04005899	01		.00	10.6478%	.00	.00	.00
04005912	01		.00	10.6478%	.00	.00	.00
04005929	01		.00	10.6478%	.00	.00	.00
04005933	01		.00	10.6478%	.00	.00	.00
04005941	01		.00	10.6478%	.00	.00	.00
04005945	01		.00	10.6478%	.00	.00	.00
04005948	01		.00	10.6478%	.00	.00	.00
04005960	01		.00	10.6478%	.00	.00	.00
04005961	01		.00	10.6478%	.00	.00	.00
04005962	01		.00	10.6478%	.00	.00	.00
04005964	01		.00	10.6478%	.00	.00	.00
04005966	01		.00	10.6478%	.00	.00	.00
04005967	01		.00	10.6478%	.00	.00	.00
04005969	01		.00	10.6478%	.00	.00	.00
04005973	01		.00	10.6478%	.00	.00	.00
04005987	01		.00	10.6478%	.00	.00	.00
04005996	01		.00	10.6478%	.00	.00	.00
04006073	01		.00	10.6478%	.00	.00	.00
04006102	01		.00	10.6478%	.00	.00	.00
04006112	01		.00	10.6478%	.00	.00	.00
04006553	01		.00	10.6478%	.00	.00	.00
04006582	01		.00	10.6478%	.00	.00	.00
04006599	01		.00	10.6478%	.00	.00	.00
04006913	01		.00	10.6478%	.00	.00	.00
04006978	01		.00	10.6478%	.00	.00	.00
04007016	01		.00	10.6478%	.00	.00	.00
04007061	01		.00	10.6478%	.00	.00	.00
04007065	01		.00	10.6478%	.00	.00	.00
04007066	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04007069	01		.00	10.6478%	.00	.00	.00
04007070	01		.00	10.6478%	.00	.00	.00
04007098	01		.00	10.6478%	.00	.00	.00
04007105	01		.00	10.6478%	.00	.00	.00
04007113	01		.00	10.6478%	.00	.00	.00
04007120	01		.00	10.6478%	.00	.00	.00
04007123	01		.00	10.6478%	.00	.00	.00
04007132	01		.00	10.6478%	.00	.00	.00
04007154	01		.00	10.6478%	.00	.00	.00
04007164	01		.00	10.6478%	.00	.00	.00
04007169	01		.00	10.6478%	.00	.00	.00
04007182	01		.00	10.6478%	.00	.00	.00
04007226	01		.00	10.6478%	.00	.00	.00
04007227	01		.00	10.6478%	.00	.00	.00
04007228	01		.00	10.6478%	.00	.00	.00
04007240	01		.00	10.6478%	.00	.00	.00
04007249	01		.00	10.6478%	.00	.00	.00
04007259	01		.00	10.6478%	.00	.00	.00
04007264	01		.00	10.6478%	.00	.00	.00
04007268	01		.00	10.6478%	.00	.00	.00
04007270	01		.00	10.6478%	.00	.00	.00
04007271	01		.00	10.6478%	.00	.00	.00
04007272	01		.00	10.6478%	.00	.00	.00
04007274	01		.00	10.6478%	.00	.00	.00
04007276	01		.00	10.6478%	.00	.00	.00
04007277	01		.00	10.6478%	.00	.00	.00
04007282	01		.00	10.6478%	.00	.00	.00
04007292	01		.00	10.6478%	.00	.00	.00
04007294	01		.00	10.6478%	.00	.00	.00
04007297	01		.00	10.6478%	.00	.00	.00
04007337	01		.00	10.6478%	.00	.00	.00
04007360	01		.00	10.6478%	.00	.00	.00
04007404	01		.00	10.6478%	.00	.00	.00
04007411	01		.00	10.6478%	.00	.00	.00
04007463	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04007471	01		.00	10.6478%	.00	.00	.00
04007473	01		.00	10.6478%	.00	.00	.00
04007494	01		.00	10.6478%	.00	.00	.00
04007495	01		.00	10.6478%	.00	.00	.00
04007505	01		.00	10.6478%	.00	.00	.00
04007510	01		.00	10.6478%	.00	.00	.00
04007519	01		.00	10.6478%	.00	.00	.00
04007521	01		.00	10.6478%	.00	.00	.00
04007528	01		.00	10.6478%	.00	.00	.00
04007548	01		.00	10.6478%	.00	.00	.00
04007549	01		.00	10.6478%	.00	.00	.00
04007550	01		.00	10.6478%	.00	.00	.00
04007570	01		.00	10.6478%	.00	.00	.00
04007576	01		.00	10.6478%	.00	.00	.00
04007578	01		.00	10.6478%	.00	.00	.00
04007579	01		.00	10.6478%	.00	.00	.00
04007584	01		.00	10.6478%	.00	.00	.00
04007594	01		.00	10.6478%	.00	.00	.00
04007596	01		.00	10.6478%	.00	.00	.00
04007614	01		.00	10.6478%	.00	.00	.00
04007623	01		.00	10.6478%	.00	.00	.00
04007627	01		.00	10.6478%	.00	.00	.00
04007629	01		.00	10.6478%	.00	.00	.00
04007641	01		.00	10.6478%	.00	.00	.00
04007671	01		.00	10.6478%	.00	.00	.00
04007680	01		.00	10.6478%	.00	.00	.00
04007687	01		.00	10.6478%	.00	.00	.00
04007705	01		.00	10.6478%	.00	.00	.00
04007708	01		.00	10.6478%	.00	.00	.00
04007710	01		.00	10.6478%	.00	.00	.00
04007711	01		.00	10.6478%	.00	.00	.00
04007715	01		.00	10.6478%	.00	.00	.00
04007720	01		.00	10.6478%	.00	.00	.00
04007721	01		.00	10.6478%	.00	.00	.00
04008163	01	CGIND11041	187.50	10.6478%	19.96	.00	19.96

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

CGNF2

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04008173	01	CGIND11042	.00	10.6478%	.00	.00	.00
04008330	01	CGIND11043	213.20	10.6478%	22.70	.00	22.70
04008357	01	CGIND11045	.00	10.6478%	.00	.00	.00
04008369	01	CGIND11046	.00	10.6478%	.00	.00	.00
04008425	01	700561	675.00	10.6478%	71.87	.00	71.87
04008538	01	CGIND0090	.00	10.6478%	.00	.00	.00
04008577	02		.00	10.6478%	.00	.00	.00
04008723	02		.00	10.6478%	.00	.00	.00
04008803	01		.00	10.6478%	.00	.00	.00
04008804	01		.00	10.6478%	.00	.00	.00
04008807	01		.00	10.6478%	.00	.00	.00
04008808	01		.00	10.6478%	.00	.00	.00
04008809	01		.00	10.6478%	.00	.00	.00
04008810	01		.00	10.6478%	.00	.00	.00
04008811	01		.00	10.6478%	.00	.00	.00
04008812	01		.00	10.6478%	.00	.00	.00
04008844	01	700561	600.00	10.6478%	63.89	.00	63.89
04008845	01	701532	3,050.00	10.6478%	324.76	.00	324.76
04008846	01		.00	10.6478%	.00	.00	.00
04008847	01		.00	10.6478%	.00	.00	.00
04008860	01	700561	600.00	10.6478%	63.89	.00	63.89
04008861	01	700561	1,050.00	10.6478%	111.80	.00	111.80
04009348	01	700382	4,203.00	10.6478%	447.53	.00	447.53
04009415	01	700561	1,950.00	10.6478%	207.63	.00	207.63
04009640	02		.00	10.6478%	.00	.00	.00
04009663	01		.00	10.6478%	.00	.00	.00
04009667	01		.00	10.6478%	.00	.00	.00
04009668	01		.00	10.6478%	.00	.00	.00
04009952	01		.00	10.6478%	.00	.00	.00
04012490	01		.00	10.6478%	.00	.00	.00
04012534	01		.00	10.6478%	.00	.00	.00
04013061	01		.00	10.6478%	.00	.00	.00
04013157	01		.00	10.6478%	.00	.00	.00
04013251	01		.00	10.6478%	.00	.00	.00
04013574	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

CGNF2

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04013789	01		.00	10.6478%	.00	.00	.00
04014194	01	14070	.00	10.6478%	.00	.00	.00
04014194	02		.00	10.6478%	.00	.00	.00
04014735	01		.00	10.6478%	.00	.00	.00
04014853	01		.00	10.6478%	.00	.00	.00
04014857	01		.00	10.6478%	.00	.00	.00
04014861	01		.00	10.6478%	.00	.00	.00
04014866	01		.00	10.6478%	.00	.00	.00
04014868	01		.00	10.6478%	.00	.00	.00
04014869	01		.00	10.6478%	.00	.00	.00
04014870	01		.00	10.6478%	.00	.00	.00
04014874	01		.00	10.6478%	.00	.00	.00
04014875	01		.00	10.6478%	.00	.00	.00
04014879	01		.00	10.6478%	.00	.00	.00
04014880	01	CGIND11538	91.15	10.6478%	9.71	.00	9.71
04015008	01		.00	10.6478%	.00	.00	.00
04015009	01		.00	10.6478%	.00	.00	.00
04015153	01		.00	10.6478%	.00	.00	.00
04015154	01		.00	10.6478%	.00	.00	.00
04015190	01		.00	10.6478%	.00	.00	.00
04015285	01		.00	10.6478%	.00	.00	.00
04015286	01		.00	10.6478%	.00	.00	.00
04015287	01		.00	10.6478%	.00	.00	.00
04015288	01		.00	10.6478%	.00	.00	.00
04015291	01		.00	10.6478%	.00	.00	.00
04015311	01		.00	10.6478%	.00	.00	.00
04015319	01		.00	10.6478%	.00	.00	.00
04015320	01		.00	10.6478%	.00	.00	.00
04015460	02		.00	10.6478%	.00	.00	.00
04015626	01	CGIND10993	.00	10.6478%	.00	.00	.00
04015632	01	701185	3,425.86	10.6478%	364.78	.00	364.78
04015690	01		.00	10.6478%	.00	.00	.00
04015790	01	114984	15,352.35	10.6478%	1,634.69	.00	1,634.69
04016250	01	700488	.00	10.6478%	.00	.00	.00
04016252	02	701252	.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
09006137	01		1,172.00	10.6478%	124.79	.00	124.79
25004807	01		.00	10.6478%	.00	.00	.00
25004902	01		.00	10.6478%	.00	.00	.00
25005313	01		.00	10.6478%	.00	.00	.00
27004095	01		.00	10.6478%	.00	.00	.00
27004973	01		.00	10.6478%	.00	.00	.00
27006138	01		.00	10.6478%	.00	.00	.00
37004113	01		261.98	10.6478%	27.90	.00	27.90
41005994	01		.00	10.6478%	.00	.00	.00
42002458	01		2,337.37	10.6478%	248.88	.00	248.88
42002519	01		516.00	10.6478%	54.94	.00	54.94
42002536	01		.00	10.6478%	.00	.00	.00
42002575	01		.00	10.6478%	.00	.00	.00
42002638	01		.00	10.6478%	.00	.00	.00
42002639	01		1,495.00	10.6478%	159.18	.00	159.18
42002649	01		.00	10.6478%	.00	.00	.00
42002666	01		.00	10.6478%	.00	.00	.00
42002687	01		.00	10.6478%	.00	.00	.00
42002703	01		.00	10.6478%	.00	.00	.00
42002717	01		.00	10.6478%	.00	.00	.00
42002756	02		.00	10.6478%	.00	.00	.00
42002757	01		431.29	10.6478%	45.92	.00	45.92
42002762	01		.00	10.6478%	.00	.00	.00
42002769	01		1,421.85	10.6478%	151.40	.00	151.40
42002892	01		3,074.00	10.6478%	327.31	.00	327.31
42002910	01		.00	10.6478%	.00	.00	.00
42002915	01		.00	10.6478%	.00	.00	.00
42002929	01		.00	10.6478%	.00	.00	.00
42002942	01		.00	10.6478%	.00	.00	.00
42003102	01		.00	10.6478%	.00	.00	.00
42003119	02		.00	10.6478%	.00	.00	.00
42003294	01		.00	10.6478%	.00	.00	.00
42003308	01		.00	10.6478%	.00	.00	.00
42003320	01		.00	10.6478%	.00	.00	.00
42003343	01		.00	10.6478%	.00	.00	.00

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
42003364	01		.00	10.6478%	.00	.00	.00
42003379	01		.00	10.6478%	.00	.00	.00
42003381	01		.00	10.6478%	.00	.00	.00
42003398	01		.00	10.6478%	.00	.00	.00
42003400	01		.00	10.6478%	.00	.00	.00
42003406	01		.00	10.6478%	.00	.00	.00
42003416	01		.00	10.6478%	.00	.00	.00
42003428	01		.00	10.6478%	.00	.00	.00
42003429	01		.00	10.6478%	.00	.00	.00
42003433	01		.00	10.6478%	.00	.00	.00
42003436	01		.00	10.6478%	.00	.00	.00
42003442	01		.00	10.6478%	.00	.00	.00
42003459	01		.00	10.6478%	.00	.00	.00
42003469	01		.00	10.6478%	.00	.00	.00
42005983	01		.00	10.6478%	.00	.00	.00
42005992	01		.00	10.6478%	.00	.00	.00
42005998	01		.00	10.6478%	.00	.00	.00
42007753	02		.00	10.6478%	.00	.00	.00
42007815	01		.00	10.6478%	.00	.00	.00
42008376	01	CGIND11019	887,471.80	10.6478%	94,496.22	.00	94,496.22
42008417	01		.00	10.6478%	.00	.00	.00
42009702	01		732.00	10.6478%	77.94	.00	77.94
42009717	02		.00	10.6478%	.00	.00	.00
42009750	01		.00	10.6478%	.00	.00	.00
42015251	01		.00	10.6478%	.00	.00	.00
42015252	01		.00	10.6478%	.00	.00	.00
42015253	01		.00	10.6478%	.00	.00	.00
42015254	01		.00	10.6478%	.00	.00	.00
46005035	01		466.00	10.6478%	49.62	.00	49.62
46015633	01	1587000001	297.69	10.6478%	31.70	.00	31.70
52003471	01		.00	10.6478%	.00	.00	.00
52004994	01		.00	10.6478%	.00	.00	.00
70000522	01		.00	10.6478%	.00	.00	.00
70008848	01		.00	10.6478%	.00	.00	.00
70009780	01		5,484.00	10.6478%	583.93	.00	583.93

EXHIBIT B - CLASS 2 DETERMINED VALUE DISTRIBUTION REPORT

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
70014723	01		.00	10.6478%	.00	.00	.00
97000507	01		57,656,912.43	10.6478%	6,139,192.72	.00	6,139,192.72
97000508	01		.00	10.6478%	.00	.00	.00
97010051	01		22,375,181.33	10.6478%	2,382,464.56	.00	2,382,464.56
Count:	494	Grand Totals:	\$81,012,625.55		\$8,626,062.35	\$.00	\$8,626,062.35

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
99009729	01		.00	0.0000%	.00	.00	.00
Count:	1	Grand Totals:	\$.00		\$.00	\$.00	\$.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

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

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04000035	01	113366	2,288.69	0.0000%	.00	.00	.00
04000077	01	113545	1,855.46	0.0000%	.00	.00	.00
04000089	01	112025	450.00	0.0000%	.00	.00	.00
04000094	01	112025	2,093.04	0.0000%	.00	.00	.00
04000112	01	112200	3,450.48	0.0000%	.00	.00	.00
04000117	01	112200	15,685.06	0.0000%	.00	.00	.00
04000126	01	115876	746.81	0.0000%	.00	.00	.00
04000138	01	115981	162.00	0.0000%	.00	.00	.00
04000147	01	116211	680.60	0.0000%	.00	.00	.00
04000158	01	114793	16,319.86	0.0000%	.00	.00	.00
04000162	01	115639	256.88	0.0000%	.00	.00	.00
04000163	01	115639	778.73	0.0000%	.00	.00	.00
04000176	01	CGIND10949	875.00	0.0000%	.00	.00	.00
04000192	01	112900	1,600.25	0.0000%	.00	.00	.00
04000214	01	114155	2,997.12	0.0000%	.00	.00	.00
04000220	01	CGIND10944	312.61	0.0000%	.00	.00	.00
04000223	01	114448	5,021.80	0.0000%	.00	.00	.00
04000226	01	700157	130.90	0.0000%	.00	.00	.00
04000237	01	700364	134.00	0.0000%	.00	.00	.00
04000244	01	CGIND10841	285.60	0.0000%	.00	.00	.00
04000265	01	700966	354.75	0.0000%	.00	.00	.00
04000276	01	116101	3,971.10	0.0000%	.00	.00	.00
04000290	01	700516	232.50	0.0000%	.00	.00	.00
04000300	01	700637	1,236.90	0.0000%	.00	.00	.00
04000326	01	115160	8,124.97	0.0000%	.00	.00	.00
04000346	01	115561	4,758.60	0.0000%	.00	.00	.00
04000352	01	113132	3,879.02	0.0000%	.00	.00	.00
04000364	01	700728	883.90	0.0000%	.00	.00	.00
04000409	01	701183	308.00	0.0000%	.00	.00	.00
04000417	01	CGIND10834	555.39	0.0000%	.00	.00	.00
04000419	01	CGIND10848	455.10	0.0000%	.00	.00	.00
04007302	01	CGIND11056	348.00	0.0000%	.00	.00	.00
04008391	01	112200	12,711.37	0.0000%	.00	.00	.00
04008813	01	5008312	5,011.50	0.0000%	.00	.00	.00
04009079	01	4991993	911.83	0.0000%	.00	.00	.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04009379	01	581000193	1,030.16	0.0000%	.00	.00	.00
04009382	01	18587000713	286.00	0.0000%	.00	.00	.00
04009571	01	18587000847	315.50	0.0000%	.00	.00	.00
04009772	01	CGIND12151	396.00	0.0000%	.00	.00	.00
04014900	01	18587000680	404.00	0.0000%	.00	.00	.00
04014901	01	18587000152	1,375.25	0.0000%	.00	.00	.00
04014902	01	1163000052WC01	979.80	0.0000%	.00	.00	.00
04014903	01	18587000630	578.50	0.0000%	.00	.00	.00
04014904	01	18587000643	594.20	0.0000%	.00	.00	.00
04014905	01	51WC1	1,902.65	0.0000%	.00	.00	.00
04015258	01	4992092	665.98	0.0000%	.00	.00	.00
04015270	01	581000333	537.00	0.0000%	.00	.00	.00
04015270	02	581000353	537.00	0.0000%	.00	.00	.00
04015271	01	581000296	252.00	0.0000%	.00	.00	.00
04015273	01	41WC1	666.74	0.0000%	.00	.00	.00
04015275	01	4991991	702.00	0.0000%	.00	.00	.00
04015276	01	14557	500.00	0.0000%	.00	.00	.00
04015277	01	14067	248.85	0.0000%	.00	.00	.00
04015279	01	99010792	420.00	0.0000%	.00	.00	.00
04015280	01	14801	384.00	0.0000%	.00	.00	.00
04015281	01	13655	876.00	0.0000%	.00	.00	.00
04015283	01	41WC1	378.25	0.0000%	.00	.00	.00
04015284	01	4992093	685.00	0.0000%	.00	.00	.00
04015292	01	18587000779	456.00	0.0000%	.00	.00	.00
04015293	01	715000031	84.00	0.0000%	.00	.00	.00
04015294	01	18587000753	228.25	0.0000%	.00	.00	.00
04015295	01	715000032	72.00	0.0000%	.00	.00	.00
04015310	01	581000466	847.00	0.0000%	.00	.00	.00
04015312	01	18587000573	1,843.00	0.0000%	.00	.00	.00
04015336	01	CGIND10946	722.85	0.0000%	.00	.00	.00
04015603	01	18587000322	300.00	0.0000%	.00	.00	.00
04015605	01	99007391	5,709.20	0.0000%	.00	.00	.00
04015610	01	14649	276.15	0.0000%	.00	.00	.00
04015679	01	7190175938	531.50	0.0000%	.00	.00	.00
04015683	01	18587000700	460.00	0.0000%	.00	.00	.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04015769	01	82WC1	2,669.00	0.0000%	.00	.00	.00
04015893	01	715000016	624.00	0.0000%	.00	.00	.00
04015935	01	CGIND12153	44.56	0.0000%	.00	.00	.00
04015936	01	CGIND12153	450.50	0.0000%	.00	.00	.00
04015979	01	581000309	409.75	0.0000%	.00	.00	.00
04015980	01	18587000268	57.50	0.0000%	.00	.00	.00
04015985	01	121WC1	1,248.45	0.0000%	.00	.00	.00
04016012	01	41WC1	294.00	0.0000%	.00	.00	.00
04016013	01	13585	310.75	0.0000%	.00	.00	.00
04016017	01	581000386	658.25	0.0000%	.00	.00	.00
04016018	01	581000620	139.77	0.0000%	.00	.00	.00
04016019	01	581000627	55.33	0.0000%	.00	.00	.00
04016020	01	581000721	504.58	0.0000%	.00	.00	.00
04016021	01	581000800	40.50	0.0000%	.00	.00	.00
04016022	01	CGIND11004	362.47	0.0000%	.00	.00	.00
04016024	01	715000041	1,620.93	0.0000%	.00	.00	.00
04016044	01	4991223	125.00	0.0000%	.00	.00	.00
04016045	01	174685REM719	812.50	0.0000%	.00	.00	.00
04016054	01	5007985	158.15	0.0000%	.00	.00	.00
04016119	01	700305	1,891.95	0.0000%	.00	.00	.00
04016165	01	700482	57.20	0.0000%	.00	.00	.00
04016166	01	700305	1,230.54	0.0000%	.00	.00	.00
04016268	01	18587000302	744.00	0.0000%	.00	.00	.00
04016387	01	52WC1	1,747.68	0.0000%	.00	.00	.00
04016387	02	55WC1	115.00	0.0000%	.00	.00	.00
04016390	01	121WC1	240.00	0.0000%	.00	.00	.00
12015895	01	3662027304	218.50	0.0000%	.00	.00	.00
17009397	01	41WC1	147.00	0.0000%	.00	.00	.00
42007839	01		N/A	0.0000%	.00	.00	.00
42008448	01	4123996032	6,134.25	0.0000%	.00	.00	.00
42008451	01	720240631580	1,226.88	0.0000%	.00	.00	.00
42008454	01	404171059445	420.00	0.0000%	.00	.00	.00
42008455	01	401960085	535.84	0.0000%	.00	.00	.00
42008789	01	CGIND10255	420.00	0.0000%	.00	.00	.00
42008824	01	4970395	77.58	0.0000%	.00	.00	.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
42008865	01	99640004	125.00	0.0000%	.00	.00	.00
42008866	01	1559000032	845.00	0.0000%	.00	.00	.00
42008872	01	1481000024	125.00	0.0000%	.00	.00	.00
42008878	01	9900000247660	125.00	0.0000%	.00	.00	.00
42008881	01	3471074510	125.00	0.0000%	.00	.00	.00
42008883	01	3471081847	545.00	0.0000%	.00	.00	.00
42008886	01	3471071936	420.00	0.0000%	.00	.00	.00
42008894	01	4991142	125.00	0.0000%	.00	.00	.00
42008897	01	TX99005813	64.20	0.0000%	.00	.00	.00
42008900	01	406B1218	125.00	0.0000%	.00	.00	.00
42008903	01	TX00006520	125.00	0.0000%	.00	.00	.00
42008910	01	TX99005564	125.00	0.0000%	.00	.00	.00
42008925	01	98109355	727.09	0.0000%	.00	.00	.00
42009038	01	TX00007189	130.00	0.0000%	.00	.00	.00
42009039	01	TX00008422	125.00	0.0000%	.00	.00	.00
42009040	01	396001PNG800096	55.00	0.0000%	.00	.00	.00
42009041	01	70CT986CLB09621	475.00	0.0000%	.00	.00	.00
42009042	01	2109496049	1,964.00	0.0000%	.00	.00	.00
42009044	01	68027008250	2,551.28	0.0000%	.00	.00	.00
42009045	01	1559000021	545.00	0.0000%	.00	.00	.00
42009046	01	6058396064	1,947.30	0.0000%	.00	.00	.00
42009048	01	70CS290CLB09621	440.00	0.0000%	.00	.00	.00
42009049	01	608060365	120.00	0.0000%	.00	.00	.00
42009050	01	67017011900	180.00	0.0000%	.00	.00	.00
42009052	01	4991896	420.00	0.0000%	.00	.00	.00
42009053	01	TX99005960	921.75	0.0000%	.00	.00	.00
42009054	01	TX00006168	125.00	0.0000%	.00	.00	.00
42009056	01	CGIND10339	725.00	0.0000%	.00	.00	.00
42009057	01	3471058137	250.00	0.0000%	.00	.00	.00
42009058	01	1481001235	720.00	0.0000%	.00	.00	.00
42009059	01	1481000025	55.00	0.0000%	.00	.00	.00
42009060	01	1481000730	305.00	0.0000%	.00	.00	.00
42009061	01	1481000888	.00	0.0000%	.00	.00	.00
42009063	01	1481000930	851.76	0.0000%	.00	.00	.00
42009064	01	1481001080	375.00	0.0000%	.00	.00	.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
42009065	01	TX00007422	420.00	0.0000%	.00	.00	.00
42009066	01	TX99005565	125.00	0.0000%	.00	.00	.00
42009069	01	TX99007497	1,456.80	0.0000%	.00	.00	.00
42009072	01	4992245	125.00	0.0000%	.00	.00	.00
42009074	01	3471074510	420.00	0.0000%	.00	.00	.00
42009075	01	TX00006671	1,917.40	0.0000%	.00	.00	.00
42009076	01	CGIND10099	1,870.00	0.0000%	.00	.00	.00
42009151	01	TX99007497	302.50	0.0000%	.00	.00	.00
42009390	01	5008082	1,128.71	0.0000%	.00	.00	.00
42009399	01	720240631580	1,366.66	0.0000%	.00	.00	.00
42009400	01	40612290PNG8000	2,705.91	0.0000%	.00	.00	.00
42009405	01	114067	2,840.15	0.0000%	.00	.00	.00
42009416	01	CGIND0045	724.70	0.0000%	.00	.00	.00
42009421	01	4980544	514.19	0.0000%	.00	.00	.00
42009536	01	4990705	162.38	0.0000%	.00	.00	.00
42009573	01	TX99005960	384.00	0.0000%	.00	.00	.00
42009621	01	1481001291	102.84	0.0000%	.00	.00	.00
42009650	01	4135396073	1,420.60	0.0000%	.00	.00	.00
42009651	01	207960180	223.50	0.0000%	.00	.00	.00
42009652	01	700880875390	241.94	0.0000%	.00	.00	.00
42009653	01	1481001411	503.69	0.0000%	.00	.00	.00
42009654	01	40675530PNG8000	1,003.16	0.0000%	.00	.00	.00
42009655	01	436860292	359.00	0.0000%	.00	.00	.00
42009656	01	70CS304CLB09621	632.72	0.0000%	.00	.00	.00
42009657	01	67017011900	412.39	0.0000%	.00	.00	.00
42009658	01	692040612920CLY	427.26	0.0000%	.00	.00	.00
42009660	01	2082696043	981.57	0.0000%	.00	.00	.00
42009672	01	1559000004	6,369.71	0.0000%	.00	.00	.00
42009672	04	114067	84.22	0.0000%	.00	.00	.00
42009672	06	4980681	356.45	0.0000%	.00	.00	.00
42009700	01	3471058223	845.00	0.0000%	.00	.00	.00
42009953	01	1481001053	108.60	0.0000%	.00	.00	.00
42009954	01	1481001235	42.00	0.0000%	.00	.00	.00
42009956	01	4980105	136.80	0.0000%	.00	.00	.00
42009957	01	1481001242	194.80	0.0000%	.00	.00	.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
42009958	01	4970234	1,205.00	0.0000%	.00	.00	.00
42009960	01	207960180	1,040.00	0.0000%	.00	.00	.00
42012487	01	1481001242	107.00	0.0000%	.00	.00	.00
42014862	01		.00	0.0000%	.00	.00	.00
42014863	01		.00	0.0000%	.00	.00	.00
42014864	01		.00	0.0000%	.00	.00	.00
42014865	01		.00	0.0000%	.00	.00	.00
42015011	01		.00	0.0000%	.00	.00	.00
42015012	01		.00	0.0000%	.00	.00	.00
42015013	01		.00	0.0000%	.00	.00	.00
42015156	01		.00	0.0000%	.00	.00	.00
42015249	01	5007935	1,030.00	0.0000%	.00	.00	.00
42015250	01	CGIND10099	452.48	0.0000%	.00	.00	.00
42015255	01	2109496049	2,416.72	0.0000%	.00	.00	.00
42015577	01	95SCI300004	13,036.88	0.0000%	.00	.00	.00
42015613	01	3471077535	8,776.48	0.0000%	.00	.00	.00
42015651	01	1481000404	817.90	0.0000%	.00	.00	.00
42015763	01	5008082	230.75	0.0000%	.00	.00	.00
42015819	01	93THE155002	16,536.45	0.0000%	.00	.00	.00
42015904	01	CGIND10713	21,893.98	0.0000%	.00	.00	.00
42015931	01	1481001487	1,149.22	0.0000%	.00	.00	.00
42015933	01	240110453770	514.73	0.0000%	.00	.00	.00
42015945	01	20221295144	1,002.96	0.0000%	.00	.00	.00
42016032	01	4991896	1,082.50	0.0000%	.00	.00	.00
42016032	02	TX00008008	549.37	0.0000%	.00	.00	.00
42016032	04	4991896	.00	0.0000%	.00	.00	.00
42016032	05	4991142	988.86	0.0000%	.00	.00	.00
42016049	01	CGIND10683	5,271.41	0.0000%	.00	.00	.00
42016080	01	3471081945	13,530.59	0.0000%	.00	.00	.00
42016090	01	404171059445	354.84	0.0000%	.00	.00	.00
42016162	01	1559000019	556.95	0.0000%	.00	.00	.00
42016180	01	2089496097	188.48	0.0000%	.00	.00	.00
42016255	01	70CT986CLB09621	618.65	0.0000%	.00	.00	.00
42016269	01	4970757	408.95	0.0000%	.00	.00	.00
42016314	01	406B0826	459.09	0.0000%	.00	.00	.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
42016334 01	95SCI300005		2,119.71	0.0000%	.00	.00	.00
42128275 01			.00	0.0000%	.00	.00	.00
75000106 01	112200		7,619.34	0.0000%	.00	.00	.00
Count: 213		Grand Totals:	\$303,656.38		\$.00	\$.00	\$.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

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

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
04001049	01		N/A	0.0000%	.00	.00	.00
04004059	01		N/A	0.0000%	.00	.00	.00
04005077	01		N/A	0.0000%	.00	.00	.00
04015685	01	114448	3,735.55	0.0000%	.00	.00	.00
99015616	01		.00	0.0000%	.00	.00	.00
Count:	5	Grand Totals:	\$3,735.55		\$.00	\$.00	\$.00

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

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

EXHIBIT C - FINAL REPORT OF CLAIMS IN CLASSES 3 THRU 9

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

**CREDIT GENERAL INDEMNITY COMPANY, IN LIQUIDATION
 FINAL RESERVE FOR FUTURE ADMINISTRATIVE EXPENSES
 FOR THE PERIOD 10/07/2013 THROUGH CLOSE**

(Includes expenses incurred as of 10/7/2013 but not yet paid)

Compensation:

Salaries	\$ 21,943.92
Employee Benefits	1,790.01
Payroll and Other Taxes	1,237.39

Professional Fees:

Legal Fees	5,863.37
Tax Preparation and Audit Fees	7,650.00
Consulting Fees and Other Outside Contracts	2,788.20

Other Expenses of Administration of Company and its Property:

Rent and Rent Items	1,128.51
Maintenance/Repair- Facility & FF & E	20.67
Postage, Freight, Telephone and Internet	425.52
Office Supply Expense	22.00
Data Processing	13.19
Banking and Investment Expense	313.80
Storage & Destruction of Records	449.40
Other Expenses	641.33

PROJECTED ADMINISTRATIVE EXPENSES	\$ 44,287.31
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