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COMMON PLEAS COURT
FRANKLIN CO. OHIO
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CLERK OF COURTS

IN THE COURT OF COMMON PLEAS
FRANKLIN COUNTY, OHIO

HAROLD T. DURYEE, Superintendent of Insurance, State of Ohio, as Liquidator	:	
Plaintiff,	:	Case No. 91 CVH 08 6503
vs.	:	Judge Michael H. Watson
MAGNACARE HEALTH PLAN, INC.	:	
Defendant.	:	

ORDER APPROVING FINAL ACCOUNTING OF THE LIQUIDATOR, DISCHARGE AND RELEASE OF THE LIQUIDATOR, TRANSFER OF FUNDS THAT ARE UNECONOMIC TO DISTRIBUTE, PERMANENTLY ENJOINING CONTRACTING PROVIDERS FROM BILLING OR COLLECTING FROM MEMBERS, AND CLOSING OF THE LIQUIDATION ESTATE

This matter came before the Court upon the Application of Harold T. Duryee, Liquidator of MagnaCare Health Plan, Inc. ("MagnaCare") for approval of the Liquidator's Final Accounting, discharge and release of the Liquidator, the transfer of funds that are uneconomic to distribute, a Permanent Injunction barring contracting providers from billing or collecting from Members, and the closing of the MagnaCare liquidation estate. Upon consideration of the Liquidator's Application, the Memorandum in Support and the attached Exhibits and Affidavit, the Court finds the Application is well taken and it is hereby ORDERED, ADJUDGED and DECREED as follows:

1. The Final Accounting of the Liquidator and all actions of the Liquidator reflected therein, is hereby approved, and the Liquidator shall distribute the funds as set forth in the final accounting;

2. The Court finds that distribution checks which were undeliverable or uncashed within the time period approved by this Court in the Journal Entry and Order approving the Plan of Distribution are void, that any funds otherwise distributable on such claims are deemed to be "unclaimed funds", that the Liquidator and his deputy liquidators and employees and agents are hereby relieved from all further liability and responsibility with respect to these claims, and are hereby ordered to transfer the funds otherwise distributable on such claims and deemed "unclaimed funds" in the amount of $6,731.79 to the Ohio Department of Commerce, Division of Unclaimed Funds;

3. Any funds remaining in the liquidation estate after payment of all administrative expenses, as set forth in the Final Accounting of the Liquidator, less $6,731.79 representing undeliverable and uncashed distribution checks which are to be transferred to the Ohio Department of Commerce, Division of Unclaimed Funds pursuant to this Order, are deemed to be uneconomic to distribute and, pursuant to Ohio Revised Code §3903.46(A), are hereby ordered transferred to the Treasurer of the State of Ohio and deposited in the General Fund;

4. Any and all interests of whatever kind MagnaCare may have in any liens, judgments, deposits, proofs of claim in any bankruptcy, receivership or insurance insolvency, and any other claims of MagnaCare, known or unknown, which are still outstanding are hereby abandoned and the Liquidator is released from any further responsibility with respect to these abandoned interests, claims and liens;

5. The Preliminary Injunction issued by this Court on December 11, 1995 prohibiting contracting providers from billing members directly or otherwise attempting to collect from Members or other persons amounts which were the responsibility of MagnaCare is hereby made PERMANENT, and such contracting providers are PERMANENTLY ENJOINED from billing

Members or other persons directly or otherwise attempting to collect from Members or other persons amounts which were the responsibility of MagnaCare, or engaging in any other activity which was enjoined pursuant to the preliminary injunction;

6. The Court finds that the Liquidator has exercised extraordinary due diligence in attempting to identify all known and unknown claims of the federal government and resolve such claims, that the Liquidator's efforts in such regard were extensive and more than reasonable, and the Liquidator is hereby relieved of any further obligation to identify or value any federal claims not identified in the Plan of Distribution;

7. The Liquidator is hereby authorized to execute the Release Agreement proposed by the United States government and the Release Agreement is hereby approved;

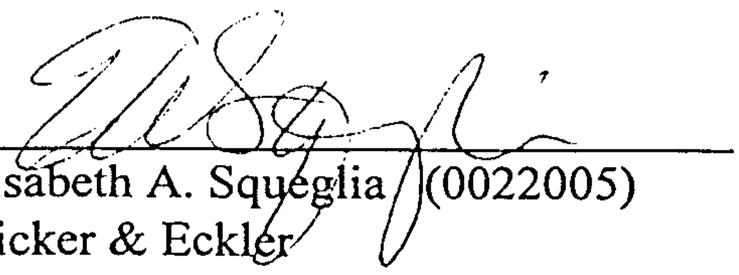
8. The Liquidator, his deputy liquidator, and any and all agents and/or employees of the office of the Ohio Insurance Liquidator and the Ohio Department of Insurance, and their predecessors, are hereby discharged and released from any and all responsibility and liability arising out of, related to, or in connection with the liquidation of MagnaCare;

9. The Court authorizes the Liquidator or his designee to retain limited authority for the sole purpose of filing a final 1996 tax return for MagnaCare Health Plan with the Internal Revenue Service; and

10. The Court finds that all matters regarding the liquidation of MagnaCare have been finalized, the liquidation estate of MagnaCare Health Plan, Inc. is hereby closed and, pursuant to §3903.20 of the Ohio Revised Code, the corporate existence of MagnaCare Health Plan, Inc. is hereby dissolved and MagnaCare shall cease to exist as of the date of this Order.

JUDGE MICHAEL H. WATSON

APPROVED:



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as Special Counsel to Betty D. Montgomery,
Attorney General of Ohio

IN THE COURT OF COMMON PLEAS
FRANKLIN COUNTY, OHIO

CLERK OF COURT
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FRANKLIN COUNTY OHIO

HAROLD T. DURYEE, Superintendent of Insurance, State of Ohio, as Liquidator	:	
	:	Case No. 91 CVH 08 6503
Plaintiff,	:	
	:	Judge Michael H. Watson
vs.	:	
	:	
MAGNACARE HEALTH PLAN, INC.	:	
	:	
Defendant.	:	

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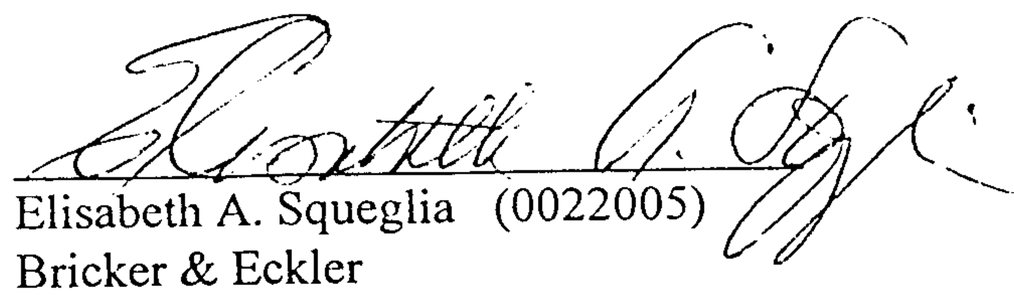
Insurance Liquidations

APPLICATION FOR AN ORDER APPROVING THE LIQUIDATOR'S FINAL ACCOUNTING, AUTHORIZING THE TRANSFER OF FUNDS THAT ARE UNECONOMIC TO DISTRIBUTE, PERMANENTLY ENJOINING CONTRACTING PROVIDERS FROM BILLING OR COLLECTING FROM MEMBERS, AND CLOSING THE LIQUIDATION ESTATE AND DISSOLVING THE CORPORATE ENTITY AND DISCHARGING AND RELEASING THE LIQUIDATOR

Now comes Harold T. Duryee, Liquidator of MagnaCare Health Plan, Inc. ("MagnaCare"), and moves this Court for an order regarding all remaining administrative matters in the MagnaCare estate, including but not limited to approval of the Final Accounting of the Liquidator, which is attached as Exhibit A; authorizing the transfer of all remaining funds which are unclaimed or uneconomic to distribute; permanently enjoining contracting providers from billing or attempting to otherwise to collect from MagnaCare Members payments which were the responsibility of MagnaCare; and closing the liquidation estate, dissolving the corporate entity of MagnaCare Health Plan, Inc., and discharging and releasing the Liquidator, his deputy liquidator, all agents and employees of the office of the Ohio Insurance Liquidator and the Ohio Department

of Insurance, and their predecessors of all liability in connection with the liquidation proceeding.

The Liquidator supports this Motion with the attached Memorandum.



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Attorneys for Harold T. Duryee,
Superintendent of Insurance as
Liquidator of MagnaCare Health Plan,
as Special Counsel to Betty D. Montgomery,
Attorney General of Ohio

MEMORANDUM IN SUPPORT

MagnaCare Health Plan, Inc. ("MagnaCare") was placed into liquidation by order of this Court on August 15, 1991. On August 29, 1996, this Court entered an order approving the Plan of Distribution ("Plan") and authorizing the Liquidator to distribute the funds of MagnaCare pursuant to such Plan.

Distribution checks were issued on September 3, 1996. At the present time, the distribution pursuant to this Court's order of August 29, 1996 and the Plan has been completed, and the bank account on which distribution checks were drawn has been closed. All Class 1, Class 2, Class 3 and Class 4 claims have been paid in full. Class 5 claims have been paid on a pro rata basis as set forth in the distribution plan. Thirty-four (34) distribution checks were not cashed within the time period set forth in the Plan and approved by this Court. An additional seven (7) checks were undeliverable after the procedures set forth in the Plan and approved by

this Court were completed. Pursuant to this Court's August 29, 1996 Order, these uncashed and undeliverable checks totaling $6,731.79 have reverted back to the liquidation estate.

A list of these uncashed or undeliverable checks and their payees is attached hereto as Exhibit B. The Liquidator requests that this Court order that any funds otherwise distributable upon these claims be declared "unclaimed funds" and further order that the Liquidator, his deputy liquidators and his employees and agents be relieved from all further liability and responsibility with respect to these claims, and that these funds in the amount of $6,731.79 be paid over to the Ohio Department of Commerce, Division of Unclaimed Funds. Upon transfer of these funds to the Division of Unclaimed Funds, claimants who did not cash their distribution check or whose distribution check was undeliverable will be able to make application to the Division of Unclaimed Funds for payment after the liquidation estate is closed.

In addition to the $6,731.79 discussed above, $8,984.90 will remain in the MagnaCare estate after all administrative expenses have been paid, as set forth in the Final Accounting of the Liquidator which is attached to the Application and this Memorandum as Exhibit A. Pursuant to Ohio Revised Code §3903.45(A), the Liquidator has determined that it would be uneconomic to distribute these remaining funds on a pro rata basis to the 475 Class 5 claimants with $2,791,578.25 remaining unpaid on their claims.

In determining that these remaining funds were uneconomical to distribute, the Liquidator conducted a cost/benefit analysis of options, and concluded that the costs of the additional distribution outweigh its benefit. When considering the costs of an additional distribution, including calculating the amount of pro rata distribution amount, and the cost of issuing checks, mailing checks to claimants and responding to claimants' inquiries, the Liquidator determined it would be unreasonable to make an additional distribution unless the pro

rata percentage of the distribution would be at least 1% of the total amount of determined claims. Since the determined amount of Class 5 claims which remains unpaid equals $2,791,578.25, the Liquidator determined that it would be uneconomic to distribute unclaimed funds unless they total more than $27,915.79.

Ohio Revised Code §3903.46 provides direction with regard to funds held by the Liquidator which are uneconomic to distribute. Specifically, §3903.46(A) states

> When all assets justifying the expense of collection and distribution have been collected and distributed under sections 3903.01 to 3903.56 of the Revised Code, the liquidator shall apply to the court for discharge. The court may grant the discharge and make any other orders, including an order to transfer any remaining funds that are uneconomic to distribute, as may be appropriate.

Because the Ohio General Assembly was silent upon the issue of where to transfer any remaining funds that are uneconomic to distribute, discretion rests with this Court. The Liquidator submits that transfer of these funds to the Treasurer for the State of Ohio to be deposited into the General Fund is a logical disposition for these funds because transfer of the funds to the Treasurer for the State of Ohio will provide funds to facilitate and encourage carrying out the purpose and intent of Chapter 3903, Ohio Revised Code.[1] Hence, the Liquidator requests this Court to order the Liquidator to transfer the remaining unclaimed funds which are uneconomic to distribute in the amount of $8,984.90 to the Treasurer for the State of Ohio to be deposited into the General Fund.

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[1] Pursuant to Ohio Revised Code, §3903.21(A)(4), the State of Ohio, through the Superintendent of Insurance, may advance costs necessary in other liquidations and/or rehabilitations of insurers for the protection of the interests of insureds, claimants, creditors and the public generally.

The administrative expenses of the MagnaCare estate have been or will be fully paid upon this Court's approval of the Liquidator's Final Accounting. The Liquidator's Final Accounting (attached as Exhibit A) indicates that all assets of the estate that were economical to distribute have been distributed. Upon the transfer of the $6,731.79 attributable to uncashed or undeliverable checks to the Ohio Department of Commerce, Division of Unclaimed Funds, and the transfer of $8,984.90 to the Treasurer of the State of Ohio for deposit into the General Fund, there will be a zero balance in the liquidation estate's asset account. The Liquidator's Final Accounting also contains the Statement of Receipts and Disbursements for the period from July 1, 1996 through the closing of the estate. The Liquidator does not anticipate the receipt of any additional funds for the MagnaCare estate.

One ministerial function remains which cannot be performed until after the closing of the liquidation takes place. Because the closing of the MagnaCare liquidation estate is taking place in 1996, a final 1996 tax return must be filed with the Internal Revenue Service. The Liquidator requests this Court authorize the Liquidator or his designee to retain limited authority for the sole purpose of executing a final 1996 tax return and filing it with the Internal Revenue Service in the manner provided by law.

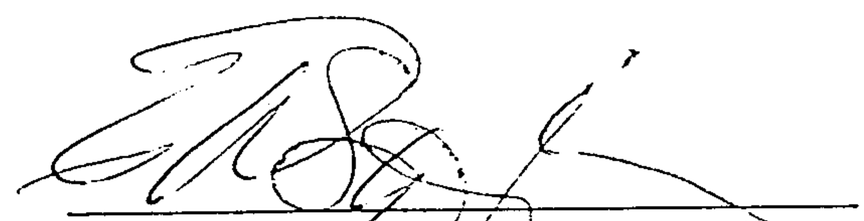
Throughout this proceeding, the Liquidator has exercised extraordinary due diligence in trying to bring the issue of claims of the federal government to closure. Beginning on March 29, 1996, the Liquidator has sent several letters to the Justice Department lawyers who are handling this Liquidation, with copies to the U. S. Attorney, providing them with information on known federal claims and a list of all claims made in the MagnaCare liquidation, informing them of the schedule for closure, inquiring whether there are any other federal claims which had not been identified or filed, and specifically requesting a release to close the estate. In addition, counsel to

the Liquidator has met personally several times with lawyers at the Justice Department and the United States Attorney's Office and informed them of the need to close the MagnaCare estate before the end of the year. On August 8, 1996, the Department of Justice requested an Affidavit from the Liquidator regarding the business of MagnaCare, claims made in the liquidation proceeding and certain financial information, which was provided on August 13, 1996. Since that time, the Liquidator has had no further correspondence from the federal government and the requested release has not been provided. Courtesy copies of the Plan of Distribution and Motion for Approval of the Plan were sent to the Department of Justice and U. S. Attorney prior to the hearing on the Plan. A copy of this Motion will be sent as well. The Liquidator asks this Court to find that the Liquidator has exercised more than the required due diligence in dealing with the issue of claims of the federal government, and to release the Liquidator of all further responsibility or liability with respect to such claims.

There is one additional matter somewhat unique to this liquidation proceeding which needs to be addressed in the Court's final order. On December 11, 1995, this Court issued a Preliminary Injunction prohibiting contracting providers from billing MagnaCare Members for any portion of their charges which was the responsibility of MagnaCare. This Court specifically stated in the Preliminary Injunction that the Court would permanently enjoin such activity on closing the liquidation proceeding. Accordingly, the Liquidator requests this Court to issue, as a part of the final order, a Permanent Injunction barring contracting providers from billing MagnaCare members.

Finally, once the liquidation of MagnaCare is complete and the Liquidator is discharged, then the corporate entity of MagnaCare is dissolved by operation of law pursuant to §3903.20, Ohio Revised Code, and the Liquidator requests that this Court enter an Order to that effect.

Accordingly, as the liquidation of MagnaCare has been completed, the Liquidator respectfully moves this Court for an Order approving the Final Accounting of the Liquidator (attached as Exhibit A); authorizing the transfer of $6,731.79 to the Ohio Department of Commerce, Division of Unclaimed Funds, and $8,984.90 to the Treasurer of the State of Ohio for deposit into the General Fund; authorizing the abandonment of liens, bankruptcy and receivership claims, and judgments of whatever kind; authorizing the Liquidator or his designee to retain limited authority for the sole purpose of executing a final 1996 tax return and filing it with the Internal Revenue Service; permanently enjoining contracting providers from billing MagnaCare Members; authorizing the closure of the MagnaCare liquidation estate and discharging and releasing the Liquidator, his predecessors, assigns and any and all deputy liquidators, agents or employees of the Office of the Ohio Insurance Liquidator, including employees of the Ohio Department of Insurance, of all liability; and ordering the dissolution of the corporate entity of MagnaCare upon discharge of the Liquidator pursuant to §3903.20.



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Attorneys for Harold T. Duryee,
Superintendent of Insurance as
Liquidator of MagnaCare Health Plan,
as Special Counsel to Betty D. Montgomery,
Attorney General of Ohio

EXHIBIT A

IN THE COURT OF COMMON PLEAS
FRANKLIN COUNTY, OHIO

HAROLD T. DURYEE Superintendent of Insurance State of Ohio, As Liquidator Plaintiff, vs. MAGNACARE HEALTH PLAN, INC. Defendant.	:	Case No. 91 CVH 08 6503 Judge Michael H. Watson

FINAL ACCOUNTING OF THE LIQUIDATOR

Harold T. Duryee, Superintendent of Insurance for the State of Ohio, as Liquidator of MagnaCare Health Plan, Inc. ("MagnaCare"), hereby files the Final Accounting of the Liquidator consisting of the following documents:

1. Statement of Receipts and Disbursements for the period July 1, 1996 through closing date;

2. General Operating Expenses as of closing date;

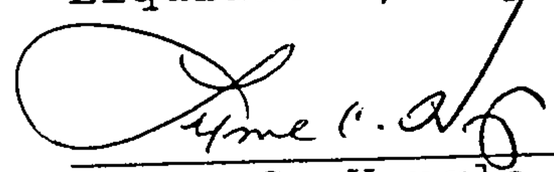
3. List of final disbursements to be made from the MagnaCare Estate;

4. Footnotes to Final Accounting.

These statements account for all assets received and disbursements made through the closing date.

Respectfully submitted,

HAROLD T. DURYEE
Liquidator, MagnaCare Health Plan, Inc.



Lynne C. Hengle, Chief Deputy Liquidator

Exhibit A

Liquidator of Magnacare Health Plan in Liquidation
Statement of Receipts and Disbursements
For The Period 07/01/96 to Closing Date

	CASH	SECURITIES	TOTAL
Balance at 06/30/96	$20,491.10	$5,016,339.80	$5,036,830.90
Security Amortization for the Period	0.00	0.00	0.00
RECEIPTS			
Investment Proceeds (Note 1)	4,741,339.90	(4,741,339.90)	0.00
Investment Proceeds in Repo Agreement (Note 2)	275,000.00	(275,000.00)	0.00
Interest/Dividend Income	150,679.44	0.00	150,679.44
TOTAL RECEIPTS	5,167,019.24	(5,016,339.80)	150,679.44
DISBURSEMENTS			
Employee Wages, Taxes, Benefits	19,101.40	0.00	19,101.40
Class 2 Distribution	2,291,317.70	0.00	2,291,317.70
Class 3 Distribution	2,863.00	0.00	2,863.00
Class 4 Distribution	7,067.94	0.00	7,067.94
Class 5 Distribution	2,782,484.58	0.00	2,782,484.58
Ohio Department of Commerce/Div of Unclaimed Funds	6,731.79	0.00	6,731.79
Treasuer of State (Ohio)/General Fund	8,984.90	0.00	8,984.90
General Operating Expenses	33,959.03	0.00	33,959.03
Legal Expense	35,000.00	0.00	35,000.00
TOTAL DISBURSEMENTS	5,187,510.34	0.00	5,187,510.34
Balance at Closing Date	$0.00	$0.00	($0.00)
	A	A B	

(A) Excluding $0.00 held by States.
(B) Bonds carried at amortized value.

Note 1: The captions "Investment Proceeds" or "Investment Purchases" represent the difference between total maturities or sales and purchases for the reporting period. This excludes interest and dividend income.

Note 2: The captions "Investment Proceeds in Repo Agreements" or "Investment Purchases in Repo Agreement" represent the difference between total repurchase sales and purchases for the reporting period.

MagnaCare Health Plan, Inc., In Liquidation
Comparative General Operating Expenses

	To Be Paid Closing Date	Paid as of 11/6/96	Total
Legal Expenses	$10,372.88	$24,627.12	$ 35,000.00
Accountant Fees	700.00		700.00
Warehouse And Destruction Costs	17,500.00		17,500.00
InterCompany Expenses	5,637.83	29,222.60	34,860.43
Sub Total	$34,210.71	$53,849.72	$ 88,060.43(1)
Ohio Dept. of Commerce	6,731.79		6,731.79
Treasurer State of Ohio	8,984.90		8,984.90
Total	$49,927.40	$53,849.72	$103,777.12

(1) On August 23, 1996, the Court ordered that the Liquidator reserve this amount for the payment of administrative expenses.

MagnaCare Health Plan, Inc., In Liquidation
Disbursements To Be Made At Closing Of Liquidation Estate

Administrative Expenses to be Paid are as Follows:

1.	Bricker & Eckler - Legal Fees	10,372.88
2.	Ernst & Young - Preparation of Final 1996 Tax Return	700.00
3.	Intercompany Expense Allocation - salaries, benefits, postage, telephone, and other general operating expenses (11/6/96 to closing)	5,637.83
4.	Fireproof Records Center - Warehouse record storage fees and destruction costs	17,500.00
5.	Ohio Department of Commerce - Division of Unclaimed Funds - uncashed and undeliverable distribution checks escheated as unclaimed funds	6,731.79
6.	Treasurer of State (Ohio) - Funds uneconomic to distribute and ordered by Franklin County Court of Common Pleas to be transferred to the Ohio General Fund	8,984.90

Total Disbursements to be Paid at Closing $49,927.40

MAGNACARE HEALTH PLAN, INC
Footnotes To Final Accounting

As of November 6, 1996, the MagnaCare estate has $49,927.40 remaining in assets. This amount is comprised of the following:

Expense Reserve Remaining:	$34,210.71
Voided Checks to be Escheated to the State of Ohio:	$ 6,731.79
Additional Funds which are Uneconomic to Distribute:	$ 8,984.90
TOTAL:	$49,927.40

On August 23, 1996, the Liquidation Court approved the Liquidator's estimated reserve of $88,060.43 for the payment of administrative expenses to be incurred through the closing of the estate. Exhibits A and B detail the administrative expenses reserved and paid to date, as well as the final expenses to be paid at closing. There is some variance in the individual reserve items; however, this is expected as these amounts were only estimates. The reasons for the variances are explained below.

Salaries were underestimated in the amount of $913.27 due to an unpaid invoice which was unaccounted for at the time the estimate was prepared.

The postage expense reserve was based upon the number of Determination Letters issued. Since not all of the claimants received a distribution payment, the postage expense has been overstated. In addition, the postage reserved for the year-end 1099 mailing has yet to be incurred. $207.75 will be paid to PIC at closing to cover the postage for mailing the 1099's and final tax returns.

The number of address searches required to locate claimants whose checks were returned as undeliverable was higher than originally anticipated; therefore, the cost for this item was underestimated by $527.98.

The cost estimate for the storage and destruction of the MagnaCare records was underestimated due to an error in the assumptions used to determine the initial estimate. 672 more boxes than originally estimated are to be stored for three years after the closing of the estate. This resulted in a $5,400.00 increase in this reserve. The amount of $17,500.00 will be paid to Fireproof Records Center upon closing of the estate.

General operating expenses were overestimated as the actual expenses charged to MagnaCare were less than anticipated.

The amount of $4,010.00 was reserved in case the Veteran's Administration objected to the determination of its Class 3 claim. As the Veteran's Administration verbally accepted the Liquidator's determination of its claim and did not object to the determination within the 60 day period specified in Ohio Revised Code 3903.39 (A), this amount reverts back to the MagnaCare estate assets and will be used to cover the expense estimates that were understated.

In determining the amount of assets available for distribution, the Liquidator did not estimate an amount for interest to be earned from the date of the filing of the Plan of Distribution to the closing date because any amount estimated would have been speculative. Due primarily to the length of time it took the distribution checks to be cashed and clear the bank, an additional $9,050.49 in interest was earned for the period July 1, 1996 through October 17, 1996. In addition, the actual distribution to Class 5 claimants (Class 4 under the old statute) was $116.09 more than anticipated due to rounding differences. Therefore, there remains in the MagnaCare estate $8,984.90 after payment of the remaining expense reserve. It is uneconomic to distribute this $8,984.90 on a pro-rata basis to the more than 475 Class 5 claimants (Class 4 under the old statute) with $2,791,578.25 remaining unpaid on their claims, thus pursuant to Ohio Revised Code 3903.46 the Liquidator proposes that this amount should be paid to the Treasurer of the State of Ohio and deposited in the General Fund.

The distribution checks were issued on September 3, 1996 and on the face of the check it was stated that the check would be void if not cashed within 60 days. The sixty day period expired November 4, 1996. On November 5, 1996, the bank account on which the distribution checks were drawn was closed and the remaining funds were transferred to a new account; thus, all uncashed distribution checks are now void.

34 distribution checks were uncashed and are now void, and 7 distribution checks were undeliverable for a total amount of $6,731.79. The Liquidator proposes that he escheat these funds totaling $6,731.79 as unclaimed funds to the Ohio Department of Commerce, Division of Unclaimed Funds.

EXHIBIT B

MAGNACARE UNCASHED AND UNDELIVERABLE CHECKS

NAME/ADDRESS	LIQ #	CHECK AMOUNT
LABCORP/HAMAGAMI LABS 4966 GLENWAY AVE CINCINNATI OH 45238	0218495	$142.00
STEPHANIE S. BROWNING 334 N 11TH ST, APT 2 HAMILTON OH 45011	0110288	$75.29
JANET K. FISH SWALES 6309 BLACKHAWK CT LOVELAND OH 45202	0104708	$392.00
THERESA L. APPLE 5031 CHALLENGER WAY PENASCOLA FL 32507-9197	0107467	$82.00
SHEILA M. CONSTANT PO BOX 37 HAMILTON OH 45012	0109827	$114.91
TIRA ALEXANDER 926 VIDOUREK DR HAMILTON OH 45011	0110700	$55.00
KETTERING PATHOLOGISTS PO BOX 750725 DAYTON OH 45475	0200917	$110.00
DONALD P. EHLING 4982 MT ALVERNO RD CINCINNATI OH 45238	0109162	$25.59
FREESE FISHMAN GANDHI INC 999 BRUBAKER RD KETTERING OH 45429	0200678	$38.70
MORRIS L.SEAL MD 8219 W BEECHWOOD AVE FRENCH LICK IN 47432	0202975	$68.86
BRIDGETOWN FAMILY MEDICINE 6061 BRIDGETOWN RD CINCINNATI OH 45248	0203012	$679.38

NAME/ADDRESS	LIQ #	CHECK AMOUNT
MICHAEL MARKUS MD 2451 WAYNE AVE DAYTON OH 45420	0204027	$60.28
DAVID M. GREENBLATT MD 5150 SANDY LANE FAIRFIELD OH 45014	0204044	$349.13
DAVID M. GREENBLATT MD 5150 SANDY LANE FAIRFIELD OH 45014	0204044	$66.24
ROBBIE BURTON SR 5925 KENNETH AVE CINCINNATI OH 45224	0104622	$18.00
TRACY LEE 3815 DAVORAN CINCINNATI OH 45205	0105067	$955.88
SUSAN B. TAYLOR 2705 VERA CRUZ VILLA HILLS KY 41017	0108900	$34.00
FRANCES WILSON 2159 ROOSEVELT CINCINNATI OH 45240	0105928	$285.00
TINA NEUMANN 5640 E MIAMI RIVER RD CLEVES OH 45002	0106026	$46.00
CAROL H. CLARKE-AKIKTA 766 FROOME RD CINCINNATI OH 45232	0106281	$57.00
THEODORE D. DIECK 3814 WEST ST., 201 CINCINNATI OH 45227	0107055	$18.00
LAWANDA (CARMICHAEL) KENNY 8565 SUNLIGHT DR CINCINNATI OH 45231	0107302	$87.75

NAME/ADDRESS	LIQ #	CHECK AMOUNT
SONJA MCDANIEL 5677 2ND AVE MASON OH 45040	0107318	$97.00
CLIFFORD ZIMMER II 1571 CLARETTA DR CINCINNATI OH 45231	0108160	$51.00
LAURA M. MILLER 1972 SEYMOUR AVE CINCINNATI OH 45237-4026	0110937	$17.50
CYNTHIA HINKLE 2460 BENNINGHOFEN AVE. HAMILTON OH 45015-1518	0111417	$40.89
ROBERT GERTZ 421 W VINE ST. CINCINNATI OH 45215	0112364	$92.00
THY A. HUYNH 5222 BRANDY OAKS LN COLUMBUS OH 43220-6203	0115247	$140.22
LISA ASBURY 3586 READING RD #17 CINCINNATI OH 45229	0115915	$70.76
GUDRUN BREDE 6409 CLOUGH PIKE CINCINNATI OH 45244-4044	0117261	$20.00
DAVID HAAG MD 7160 GRAHAM RD #100 INDIANAPOLIS IN 46250	0200270	$252.00
AIMEE RICHMOND MD 4701 CENTRAL AVE MIDDLETOWN OH 45044	0200459	$21.00
ROBERT J SCHURDAK MD 10615 MERRICK LN. CINCINNATI OH 45242	0200910	$622.50

NAME/ADDRESS	LIQ #	CHECK AMOUNT
DEBORAH A MAHAM MD & GEORGE DEEP 720 FLORAL AVE. TERRACE PARK OH 45174	0201850	$238.00
DAVID C. ZINK MD 11331 SPRINGFIELD PK. CINCINNATI OH 45246	0202076	$36.00
DRYER HANSON FAMILY PRACTICE PROVIDENCE MEDICAL PLAZA, STE 108 2450 KIPLING AVE. CINCINNATI OH 45239	0202651	$122.00
GREG MILLER MD 5770 S. 250 E. STE 135 MURRAY UT 84107-8100	0203259	$160.00
FORREST CALICO MD 900 MEDICAL VILLAGE DR. EDGEWOOD KY 41017	0203404	$155.00
UNITED SIGNS INC. PO BOX 14383 CINCINNATI OH 45205	0404369	$267.53
TRINITY INDUSTRIES PO BOX 56887 DALLAS TX 75356	0404374	$561.64
GERALD BAGGETT 3367 TREASURE CT CINCINNATI OH 45211	0112565	$5.74
	TOTAL:	$6,731.79 ==========