

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

MARY JO HUDSON :  
Ohio Superintendent of Insurance, :  
in her Capacity as Liquidator of :  
DayMed Health Maintenance Plan, Inc., :  
Plaintiff, :  
vs. :  
DayMed Health Maintenance Plan, Inc., :  
Defendant. :

Case No. 99CVH03-01866

Judge John F. Bender

FILED COURT  
COMMON PLEAS CO. OHIO  
FRANKLIN CO. OHIO  
2000 OCT - 6 PM 3:37  
CLERK OF COURTS-CN

**ORDER APPROVING LIQUIDATOR'S FINAL REPORT OF CLAIMS, RESERVE  
FOR ADMINISTRATIVE EXPENSES, AND AUTHORIZING  
FINAL DISTRIBUTION OF ASSETS**

This matter came to be heard upon the Liquidator's Motion for Order Approving Liquidator's Final Report of Claims, Reserve for Administrative Expenses, and Authorizing Final Distribution of Assets of DayMed Health Maintenance Plan, Inc. ("DayMed") pursuant to R.C. 3903.42, 3903.43, and 3903.44 and related sections. Upon consideration of the Liquidator's Motion, Memorandum in Support, Exhibits, including the Liquidator's Final Report of Claims, and matters presented at the hearing, the Court finds that good grounds exists for the Motion and that the Motion is well-taken, and, it is hereby ORDERED, ADJUDGED and DECREED as follows:

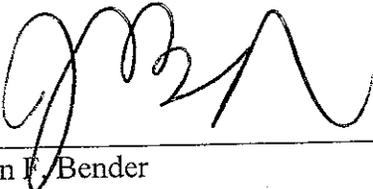
(a) The Liquidator's Motion for Order Approving Liquidator's Final Report of Claims, Reserve for Administrative Expenses, and Authorizing Final Distribution of Assets of DayMed is GRANTED;

(b) The Liquidator's Final Report of Claims attached as Exhibit A to the Motion, including the determinations of the amounts and the classes of each claim as set forth therein, is hereby approved;

(c) The Liquidator's reservation of the amount of One Hundred Eighteen Thousand, One Hundred Ninety Seven Dollars and 99/100 Cents (\$118,197.99), as detailed in Exhibit B attached to the Motion, for the payment of DayMed's employer's share of the Form 941 FICA (social security and Medicare), Form 940 FUTA (federal unemployment) tax liabilities, and Form JFS 66111 SUTA (state unemployment) tax liabilities, relating to the payment of the employee wage and salary claims identified in Classes 4 and 5, and administrative expenses under Class 1 related to closing the DayMed estate, that the Liquidator incurred, but has not yet paid, or anticipates will necessarily be incurred in this regard, is hereby approved and authorized; and

(d) The Liquidator is hereby authorized to make a final pro rata distribution of the remaining assets of DayMed (after subtracting the reserve for administrative expenses) in the total amount of Eight Million Two Hundred Twenty Six Thousand Six Hundred Sixty One and 17/100 Dollars (\$8,226,661.17) to Classes 1, 2, 3, 4 and 5 on their allowed claims, as specifically reflected in Exhibit A attached to the Motion.

It is so ORDERED.

  
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Judge John F. Bender

Respectfully submitted,

RICHARD CORDRAY  
Attorney General of Ohio

By Special Counsel:  
KEGLER, BROWN, HILL & RITTER, CO. L.P.A.



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*Attorneys for Mary Jo Hudson, in her capacity as  
Liquidator of DayMed Health Maintenance Plan, Inc.*