

**IN THE COURT OF COMMON PLEAS
FRANKLIN COUNTY, OHIO**

Mary Taylor, Ohio Superintendent of	:	
Insurance, in her Capacity as Liquidator of	:	
Credit General Insurance Company and	:	
Credit General Indemnity Company,	:	
	:	
Plaintiff,	:	Case No. 00 CVH 11-9867
	:	
v.	:	Judge Mark Serrott
	:	
Credit General Insurance Company, et al.,	:	
	:	
Defendants.	:	

**MOTION FOR THE APPROVAL OF LIQUIDATOR’S PERIODIC ACCOUNTING
FOR CREDIT GENERAL INSURANCE COMPANY
FOR THE PERIOD OF JANUARY 1, 2012 THROUGH JUNE 30, 2012**

Plaintiff, Mary Taylor in her capacity as Liquidator of Credit General Insurance Company (“CGIC”) requests this Court for an Order approving CGIC’s Statement of Receipts and Disbursements of the Liquidator for the period January 1, 2012 through June 30, 2012, as set forth in the attached Exhibit A. A Memorandum in Support is attached.

Respectfully submitted,

MIKE DEWINE
Attorney General of Ohio

By Special Counsel:
KOHRMAN, JACKSON & KRANTZ, PLL

/s/ Valoria C. Hoover

 Valoria C. Hoover (0059596)
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*Attorneys for Mary Taylor, in her capacity as Liquidator of
 Credit General Insurance Company*

MEMORANDUM IN SUPPORT

This motion is brought by the Liquidator requesting that this Court approve Credit General Insurance Company's ("CGIC") Statement of Receipts and Disbursements of the Liquidator for the period of January 1, 2012 through June 30, 2012 (the "Statement"). The Statement is described and set forth in the attached Exhibit A.

By Order of this Court entered on January 5, 2001, the Ohio Superintendent of Insurance was appointed Liquidator of CGIC and was empowered, authorized and directed to liquidate all of the property and assets of CGIC in accordance with the laws of Ohio and under the continuing jurisdiction of this Court. As part of the liquidation and pursuant to the Orders of Liquidation and Ohio Revised Code Chapter 3903, the Liquidator undertakes to collect all debts and moneys due to CGIC, and makes payment of necessary expenses. The Liquidation Order and O.R.C. 3903.21(A)(4) provides, in pertinent part, that the Liquidator may:

Pay reasonable compensation to persons appointed and defray from the funds or assets of the insurer all expenses of taking possession of, conserving, conducting, liquidating, disposing of or otherwise dealing with the business and property of the insurer.

Section 3903.42(A) of the Ohio Revised Code provides that the expenses of administration be given first priority in the distribution of assets.

The Liquidator is also required by R.C. 3903.18(E) to periodically account to the Court, throughout the pendency of CGIC's liquidation proceeding, to be submitted in the form attached as Exhibit A. Such accountings may assist the Court in monitoring the progress and status of the liquidation, and in particular, the receipts and disbursements in CGIC's proceedings.

As reported previously, the Liquidator has made required changes since 2008 in many areas aimed at preserving and utilizing estate assets for the benefit of the estate's creditors and substantially reducing and controlling costs. In particular, the Liquidator has taken steps to increase efficiencies in, and reduce costs associated with, the use of outside counsel and consultants. The

Liquidator will continue to take steps to reduce and control costs and continue to investigate ways to improve efficiencies in the liquidation process and implement other procedures that are aimed at conserving estate assets for timely distributions to policyholders and creditors.

For the reasons outlined, the Liquidator respectfully requests the Court to approve CGIC's Statement of Receipts and Disbursements of the Liquidator for the periods of January 1, 2012 through June 30, 2012, as set forth in the attached Exhibit A.

Respectfully submitted,

MIKE DEWINE
Attorney General of Ohio

By Special Counsel:
KOHMAN, JACKSON & KRANTZ, PLL

/s/ Valoria C. Hoover

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

CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing Motion for Approval of the Liquidator's Periodic Accounting was posted on the Liquidator's website (www.ohliq.com) substantially contemporaneous with the filing of this Motion and was emailed to the persons on the attached CGIC Courtesy Copy E-Mail List and served upon the following via Regular Mail, postage prepaid, on this 3rd day of August, 2012:

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

Sean C. Logan, Esq.
Annapolis Consulting Group LLC
2530 Riva Road, Suite 308
Annapolis, MD 21402
PRS Trustee

Wayne D. Wilson
Director
CA Insurance Guarantee Assn.
101 N. Brand Blvd., 6th Floor
Glendale, CA 91203

/s/ Valoria C. Hoover

Valoria C. Hoover (0059596)

CGIC COURTESY COPY E-MAIL LIST

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EXHIBIT A

*Credit General Insurance Company
January 1, 2012 through June 30, 2012*

CREDIT GENERAL INSURANCE COMPANY, IN LIQUIDATION
LIQUIDATION DATE JANUARY 5, 2001
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CUMULATIVE FROM JANUARY 5, 2001 TO JUNE 30, 2012

	Current Period 1/1/2012 TO 6/30/2012	Year to Date TO 6/30/2012	Cumulative From 1/5/2001
Beginning Cash & Invested Assets (Note 1)	102,679,220.78	102,679,220.78	18,679,219.65
Receipts:			
Interest Income (Note 2)	187,097.69	187,097.69	9,431,362.22
Premiums Collected	0.00	0.00	21,272,221.85
Recovery of Statutory Deposit	0.00	0.00	870,651.38
Production of Document Income	0.00	0.00	350.25
Reinsurance Recoveries (Note 4)	23,113.18	23,113.18	115,311,017.46
Salvage & Subrogation (Note 3)	23,326.02	23,326.02	4,282,552.81
Reimbursement of Paid Claims	0.00	0.00	1,288,517.96
Recovery from TPA'S	0.00	0.00	2,972,510.92
Recovery of IRS Tax Refunds	0.00	0.00	10,565,562.46
Recovery of Workers' Comp Deposits	0.00	0.00	85,582.77
Recovery of Cash Value of Surrendered Life Insurance Policies	0.00	0.00	1,039,301.92
Refund of Payroll Taxes	0.00	0.00	1,798.90
Refund of Insurance Department Licenses & Fees	0.00	0.00	1,968.84
Uncashed and Voided Checks	0.00	0.00	216,231.90
Return of Bond Collateral	0.00	0.00	323.25
Recovery from Prudential Securities Inc.	0.00	0.00	185,906.28
Proceeds from Sale of ISO Stock	0.00	0.00	775,173.60
Insurance Recovery-Theft of Computers/Equipment	0.00	0.00	1,972.33
Recoveries from Settlement Agreements	0.00	0.00	11,783,725.80
Proceeds from the Sale of Assets	0.00	0.00	119,574.56
Refund of Premium Taxes & Assessments (Note 5)	4,879.00	4,879.00	252,552.82
Refund of General Operating Expenses	0.00	0.00	21,795.57
Proceeds from Closed Accounts	0.00	0.00	287,743.08
Recovery from Directors and Officers	0.00	0.00	5,698,266.31
Proceeds from Closure of BCEBAT Ins. Co. - Prepaid Operating Expenses	0.00	0.00	11,133.23
Proceeds from Closure of PPC Ins. Co. - Prepaid Operating Expenses	0.00	0.00	76,255.04
Proceeds from Closure of ADIC Ins. Co. - Prepaid Operating Expenses	0.00	0.00	112,611.11
Proceeds from Closure of Colonial Ins. Co. - Prepaid Operating Expenses	0.00	0.00	26,891.90
Proceeds from Closure of Ohio General Ins. Co. - Prepaid Operating Expenses	0.00	0.00	38,192.35
Transfer of Funds from CGIC\PRS Trust to CGIC Operating Account	0.00	0.00	375,577.20
Recovery from LOC Drawdowns	0.00	0.00	2,195,789.89
Recovery of Preference Payments	0.00	0.00	2,509,427.57
Recovery of Unearned Commissions	0.00	0.00	1,177,050.71
Recoveries Under High Deductible Policies (Note 6)	10,203.20	10,203.20	2,381,452.18
Transfer of Funds from CGIC\Cash Collateral to CGIC Operating	0.00	0.00	1,984,545.75
Other Income (Note 7)	10,737.34	10,737.34	279,757.04
Total Receipts	<u>259,356.43</u>	<u>259,356.43</u>	<u>197,635,349.21</u>

CREDIT GENERAL INSURANCE COMPANY, IN LIQUIDATION
LIQUIDATION DATE JANUARY 5, 2001
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CUMULATIVE FROM JANUARY 5, 2001 TO JUNE 30, 2012

	Current Period 1/1/2012 TO 6/30/2012	Year to Date TO 6/30/2012	Cumulative From 1/5/2001
Disbursements:			
Transfer of Funds to TTC escrow account	0.00	0.00	25,224.25
Transfer of Funds to CGIC\PRS Trust account	0.00	0.00	350,973.90
Transfer of PRS Portion of IRS Tax Refund	0.00	0.00	4,615,787.07
Transfer of CGIN Portion of IRS Tax Refund	0.00	0.00	451,321.41
Transfer of CGIN Portion of Premium Settlement Recoveries	0.00	0.00	221,011.75
Release of Ancillary Deposits to various states IGA	0.00	0.00	100,000.00
Reinsurance Payment	0.00	0.00	5,000.00
Transfer of Funds to CGIC Cash Collateral	0.00	0.00	1,926,791.65
Reinsurance Ceded-AmTrust	0.00	0.00	2,326,068.04
Transfer of Net Proceeds from Closure of ADIC to OGICO	0.00	0.00	2,250.00
Release of First General Ins Co (MetLife) Funds Held per Reinsurance Agreement	0.00	0.00	10,081.02
Compensation			
Salaries (Note 8)	503,203.25	503,203.25	15,852,410.53
Employee Benefits (Note 9)	64,341.76	64,341.76	1,588,038.30
Payroll & Other Taxes (Note 10)	45,369.89	45,369.89	1,031,467.91
Professional Fees			
Legal Fees (Note 11)	43,837.85	43,837.85	17,032,376.08
Consulting Fees and Other Outside Contracts (Note 12)	43,906.44	43,906.44	32,210,225.40
Ohio Dept of Insurance-Examiner Fees	0.00	0.00	172,035.72
Tax Preparation and Audit Fees	0.00	0.00	359,410.89
Other Expenses of Administration of Company and its Property:			
Rent & Rent Items (Note 13)	184,855.36	184,855.36	2,738,000.62
Maintenance/Repair Facility & FF&E (Note 14)	549.29	549.29	167,541.23
Travel & Travel Items (Note 15)	2,085.42	2,085.42	802,581.79
Postage, Freight, Internet, and Telephone (Note 16)	6,826.00	6,826.00	481,901.11
Office Supply Expense (Note 17)	1,344.03	1,344.03	134,832.92
Data Processing (Note 18)	16,400.93	16,400.93	463,786.36
Draft Clearing - Cleared Commercial Claims Checks	0.00	0.00	497,058.52
Security Deposit Expense	0.00	0.00	1,733.34
Banking and Investment Expense (Note 19)	2,614.50	2,614.50	88,762.17
Commissions and Brokers Direct	0.00	0.00	298,437.18
Third Party Administrators	0.00	0.00	1,161.63
Return of Funds Received in Error	0.00	0.00	409,620.57
Settlement Return Property	0.00	0.00	4,471,695.56
Warehouse Consolidation Project Expenses	0.00	0.00	92,016.28
Moving and Relocation Expense	0.00	0.00	149,292.12
Reorganization & Consolidation of Files/Records/Documents (Note 20)	33,062.43	33,062.43	33,062.43
Other Expenses (Note 21)	9,799.57	9,799.57	3,076,792.78
All Other Disbursements:			
Net Purchases (Proceeds) in Ancillary Security Deposits	0.00	0.00	267,963.02
Interim Distribution to Insurance Guaranty Associations	0.00	0.00	24,832,488.31
Federal Income Tax (Note 22)	13,586.00	13,586.00	13,586.00
Total Disbursements	971,782.72	971,782.72	117,302,787.86
Net Decrease in Impaired Assets	0.00	0.00	(662,235.91)
Increase (Decrease) in Encumbered Cash Accounts (Note 23)	79.15	79.15	1,548,757.18
Recovery of Special Deposits	0.00	0.00	2,446,123.86
Security Amortization for the Period	23,279.82	23,279.82	(354,272.67)
Ending Cash & Invested Assets (Note 1)	101,990,153.46	101,990,153.46	101,990,153.46

See Schedule A for Analysis of Increase in Cash and Invested Assets (Unencumbered)

**CREDIT GENERAL INSURANCE COMPANY, IN LIQUIDATION
LIQUIDATION DATE JANUARY 5, 2001
ANALYSIS OF INCREASE IN CASH AND INVESTED ASSETS (UNENCUMBERED)
FOR THE PERIOD JANUARY 1, 2012 THROUGH JUNE 30, 2012**

SCHEDULE A

Beginning Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 01/01/12	106,922,534.35
Net Decrease in Cash and Invested Assets (Unencumbered)	(689,146.47)
Net Increase in Cash and Invested Assets (Encumbered)	79.15
Net Decrease in Non Cash Assets (Encumbered)	<u>(18.93)</u>
Ending Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 06/30/12	<u><u>106,233,448.10</u></u>

Credit General Insurance Company, In Liquidation
Liquidation Date: January 5, 2001
Notes to Statement of Cash Receipts and Disbursements
Cumulative From 1/01/12 to 06/30/12

Unencumbered Cash & Invested Assets

Note 1 Cash and Invested Assets

Unencumbered Cash & Invested Assets

	Ending Balance 12/31/2011	Ending Balance 6/30/2012
Cash	10,220.50	8,248.07
Petty Cash	100.00	300.00
Money Market Funds	7,133,970.68	6,423,316.82
Bonds at Amortized Value	93,736,251.57	93,759,531.39
Certificates of Deposit	250,000.00	250,000.00

Total Unencumbered Cash & Invested Assets

101,130,542.75	100,441,396.28
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Encumbered Cash Assets

1,548,678.03	1,548,757.18
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79.15

Total Cash & Invested Assets (Note 1)

102,679,220.78	101,990,153.46
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Encumbered Non Cash Assets:

Statutory Deposits (A)

4,243,313.57	4,243,294.64
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Total Cash and Invested Assets and Non Cash Assets

106,922,534.35	106,233,448.10
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Note A These assets are held by various state insurance departments as statutory deposits for the benefit of creditors in their states. It is uncertain whether all or any portion of such assets will be returned to the Liquidator.

State	Cusip # Description	Where Deposited	PAR Value (12/31/11)		PAR Value (06/30/12)	B/C
ID	Money Market - Matured Proceeds	Wells Fargo	15,000.00		15,000.00	B/C
GA	Money Market - Matured Proceeds	Wachovia Bank, N.A.	43,067.17		42,999.30	
GA	912827S86-Matured Proceeds	Wachovia Bank, N.A.	60,000.00		60,000.00	
GA	912828BE9-Matured Proceeds	Wachovia Bank, N.A.	40,000.00		40,000.00	
MA	912828BU3-Matured Proceeds (not replaced as of 12/31/10)	State Street Bank	340,000.00		340,000.00	
MA	912828CF5-Matured Proceeds (not replaced as of 12/31/10)	State Street Bank	100,000.00		100,000.00	
MA	912828DN7-Matured Proceeds (not replaced as of 12/31/10)	State Street Bank	750,000.00		750,000.00	
DOL	912828MM9 (Formally 912828HF0)	Federal Reserve Bank	820,000.00		820,000.00	
DOL	912828MM9 (Formally 912828HF0)	Federal Reserve Bank	200,000.00		200,000.00	
MA	912828EF3-Matured Proceeds (not replaced as of 12/31/10)	State Street Bank	500,000.00		500,000.00	
MA	912828EP1-Matured Proceeds (not replaced as of 12/31/10)	State Street Bank	420,000.00		420,000.00	
MA	575827EL0-Matured Proceeds (not replaced as of 12/31/10)	State Street Bank	755,000.00		755,000.00	
ME	Money Market - Matured Proceeds	Key Trust Co./ McDonalds Invest.	200,246.40		200,295.34	
AR	912828CE8- Matured Proceeds (note replaced as of 12/31/10)	Bank of America	-		-	B
CA	CD - Matured Proceeds	Bank of America	-	B	-	B
CA	CD - Matured Proceeds	Bank of America	-	B	-	B
FL	341422JT1 - Matured Proceeds	First Union Nat'l. Bank	-	B	-	B
FL	912827W65 - Matured Proceeds	First Union Nat'l. Bank	-	B	-	B
LA	912828KH2 - Matured Proceeds	Hibernia Trust	-	B	-	B
NC	Money Market - Matured Proceeds	Wachovia Bank, N.A.	-	B	-	B
AZ	912827V66 - Matured Proceeds	BNY Western Trust Co.	-	B	-	B
AZ	912827G6 - Matured Proceeds	BNY Western Trust Co.	-	B	-	B
NM	Money Market - Matured Proceeds	The Bank of Santa Fe Trust	-	B/E	-	B/E
VA	921827V66 - Matured Proceeds	Sun Trust	-	B	-	B
VA	912827L83- Matured Proceeds	SunTrust	-	B	-	B
OR	912827G6 - Matured Proceeds	US National Bank	-	C	-	B/C
NM	912827L83 - Matured Proceeds	The Bank of Santa Fe Trust	-	B	-	B
OK	679087AG1 - Matured Proceeds	Bank One	-	B	-	B
DE	Money Market - Matured Proceeds	Mellon Bank	-	B	-	B
SC	912827L83- Matured Proceeds	Wachovia Bank, N.A.	-	C	-	B/C
NV	912828CD0 (Formally 912828AL4)	National City Bank	-	D	-	B/D
SC	912828AB6 - Matured Proceeds	Wachovia Bank, N.A.	-	C	-	B/C
MI	912827V66 - Matured Proceeds	Bank One, Michigan	-	C	-	B/C
			4,243,313.57		4,243,294.64	

Note B Since April of 2009, Ancillary Holdings reconciliations are processed in conjunction with the various IGA's, these securities were confirmed to have been taken by the corresponding IGA's and applied against the corresponding IGA's Loss/LAE and Administrative expenses.

Note C The Michigan P & C Guaranty Association submitted a final accounting of the \$500,000 security deposit. On 6/13/05, \$348,948.54 was returned to the OH Liquidator. The remaining funds were used by MI to reimburse IGA Paid Losses, LAE and Administrative costs.

The South Carolina P & C Insurance Guaranty Association submitted a final accounting for the \$250,000 ancillary security deposit that was being held. The entire sum was used by SC to reimburse Ancillary and IGA Paid Losses, LAE and Administrative costs.

The Oregon P & C Insurance Guaranty Association submitted a final accounting for the \$330,000 ancillary security deposit that was being held. The entire sum was used by OR to reimburse Ancillary and IGA Paid Losses, LAE and Administrative costs.

The Idaho P & C Insurance Guaranty Association submitted an accounting for the \$265,000 ancillary security deposit that was being held. On 6/8/11, \$160,676.01 was returned to the OH Liquidator. \$15,000 was held in trust by the Idaho State Treasurer's Office, and \$89,323.99 was used by ID to reimburse IGA Paid Losses, LAE and Administrative costs.

Note D The Nevada IGA had previously requested the release of these funds to the IGA, and the Liquidator released these funds to the Nevada IGA on 9/16/08.

Note E The New Mexico IGA received these funds on 9/27/11, when the NM Department of Insurance officially turned over the funds to the NM IGA.

Credit General Insurance Company, In Liquidation
Liquidation Date: January 5, 2001
Notes to Statement of Cash Receipts and Disbursements
Cumulative From 1/01/12 to 06/30/12

Note 2	Interest Income	
	Interest on Bonds	185,603.12
	Interest on Bonds Held as Statutory Deposit	963.49
	Interest on Certificates of Deposit	184.94
	Interest on JPM Chase MMF	346.14
		<u>187,097.69</u>
Note 3	Salvage and Subrogation	
	Salvage and Subrogation Recoveries	23,326.02
		<u>23,326.02</u>
Note 4	Reinsurance Recoveries	
	PMA Reinsurance	(74.13) *
	WCRA Reinsurance	23,187.31
		<u>23,113.18</u>
* In May of 2008 Reinsurance consultants began billing Credit General Insurance and Credit General Indemnity on a 90% / 10% split for fees and expenses. expenses. As a result reinsurance recoveries from the period of May 2008 to present are to be split on a 90% / 10% basis (in most cases). The amounts listed above are net of the monies transferred to the CGIN estate. Some of the balances are negative due to the receipt being received by CGIC in a prior reporting period and paid out in the current reporting period.		
Note 5	Refund of Premium Taxes and Assessments	
	#REF!	4,879.00
		<u>4,879.00</u>
Note 6	Recovery Under High Deductible Policies	
	Kinzer Drilling Company	5,837.31
	Med Tox, Inc (David W. Eaton) - Med Tox CD#1028339000	4,365.89
		<u>10,203.20</u>
Note 7	Other Income	
	Equipment Income	10,737.34
		<u>10,737.34</u>
Note 8	Salaries	
	Chief Deputy Liquidator Salary	47,253.96
	Deputy Liquidator Salaries	88,215.64
	Employee Salaries	367,733.65
		<u>503,203.25</u>
Note 9	Employee Benefits	
	Salaries 401K Employer Contribution	13,088.57
	Employee Insurance Benefits	43,158.32
	Employee Related Expenses - Other	8,094.87
		<u>64,341.76</u>
Note 10	Payroll & Other Taxes	
	Workers Compensation Insurance	2,880.54
	State Unemployment Tax	3,657.23
	Federal Unemployment Tax	633.27
	FICA Tax	38,198.85
		<u>45,369.89</u>
Note 11	Legal Fees	
	Attorney General Legal Fees	
	Carlile Patchen & Murphy LLP	42.57
	Calfee Halter and Griswold	6,160.00
	Kegler Brown Hill & Ritter	9,962.50
	Kohrman Jackson & Krantz PLL	10,377.50
	Tribler Orpett & Meyer PC	5,000.00
	Subtotal Attorney General Legal Fees	<u>31,542.57</u>
	Attorney General Legal Expenses	
	Calfee Halter & Griswold	9.75
	Kegler Brown Hill & Ritter	228.43
	Kohrman Jackson & Krantz PLL	18.60
	Subtotal Attorney General Legal Expenses	<u>256.78</u>
	Non-Attorney General Legal Fees	
	Gray Robinson	3,919.00
	Mauro C. Casci	7,356.70
	Subtotal Non-Attorney General Legal Fees	<u>11,275.70</u>
	Non-Attorney General Legal Expenses	
	Gray Robinson	46.08
	Mauro C. Casci	716.72
	Subtotal Non-Attorney General Legal Expenses	<u>762.80</u>
	Total Attorney General and Non-Attorney General Legal Fees and Expenses	<u>43,837.85</u>
Note 12	Consulting Fees and Other Outside Contracts	
	ADP - Payroll Processing	1,903.58
	Aktion Associates - IT Consultants	5,385.56
	Madison Consulting Group - Actuarial Consultants	1,663.88
	Paragon Reinsurance Risk (NKA: Inpoint) - Reinsurance Consultant	18,933.15
	Rasp Consulting - IT Consultant	16,020.27
		<u>43,906.44</u>

Credit General Insurance Company, In Liquidation
 Liquidation Date: January 5, 2001
 Notes to Statement of Cash Receipts and Disbursements
 Cumulative From 1/01/12 to 06/30/12

Note 13	<u>Rent & Rent Items</u>	
	Rent on Leased Properties	182,932.86
	Trash and Recycling	859.91
	Furniture Fixture & Equipment Rent	1,062.59
		<u>184,855.36</u>
Note 14	<u>Maintenance/Repair Facility & FF&E</u>	
	Gordon Flesch Co Inc	549.29
		<u>549.29</u>
Note 15	<u>Travel & Travel Items</u>	
	Travel & Accommodation	1,835.20
	Meals	250.22
		<u>2,085.42</u>
Note 16	<u>Postage, Freight, Internet, and Telephone</u>	
	Postage	817.25
	Express & Freight	98.82
	Telephone and Fax	2,108.28
	Internet	3,801.65
		<u>6,826.00</u>
Note 17	<u>Office Supply Expense</u>	
	Office Expense	1,344.03
		<u>1,344.03</u>
Note 18	<u>Data Processing</u>	
	Computer Supplies	1,355.93
	Software Expense-Purchase/Maintenance	15,045.00
		<u>16,400.93</u>
Note 19	<u>Banking and Investment Expense</u>	
	Banking and Investment Expense	2,614.50
		<u>2,614.50</u>
Note 20	<u>Reorganization & Consolidation of Files/Records/Documents</u>	
	Storage Retrieval - Truck Rental/fuel	30,946.96
	Office Supplies - Boxes	2,115.47
		<u>33,062.43</u>
Note 21	<u>Other Expenses</u>	
	Collection Agency Fees - Premiums and Unearned Commissions	188.72
	Training & Seminars	20.18
	Insurance - Building Liability	7,234.64
	Registration & Dues	595.48
	Storage Retrieval	44.40
	Furniture & Equipment - Non Capitalized Purchases	528.59
	Contract Printing	1,187.56
		<u>9,799.57</u>
Note 22	<u>Federal Income Tax</u>	
	Federal Income Tax - CGIC - AMT Tax Liability 2008 Federal Consolidated Return	13,586.00
		<u>13,586.00</u>
Note 23	<u>Encumbered Cash Accounts (Cumulative)</u>	
	TTC Cash Collateral	1,238,348.24
	Oregon Special Deposits Proceeds	310,408.94
		<u>1,548,757.18</u>