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June 12, 2007

Ms. Mary Jo Hudson  
c/o Mr. Douglas L. Hertlein  
Deputy Chief Liquidator  
Office of the Ohio Insurance Liquidator  
1366 Dublin Road  
Columbus, OH 43215-1093

Re: *Mary Jo Hudson, Superintendent of  
Insurance, Ohio Department of Insurance,  
in her capacity as Liquidator of  
Acceleration National Insurance Company  
v. Acceleration National Insurance  
Company, Case No. 00CVH11-10534*

Dear Ms. Hudson:

Enclosed please find a time-stamped copy of the Judgment Entry and Order Approving Motion for Approval of Semi-Annual Accounting of Liquidator (July 1, 2006 Through December 31, 2006) that has been filed in regard to the above-captioned matter.

Very truly yours,

CARLILE PATCHEN & MURPHY LLP

Rebecca M. Swoager  
Paralegal

RMS/TLH/745693 2

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Enclosure

cc: Douglas Hertlein (email)  
Kim Finley (email)  
Dan Hunter(email)

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

Mary Jo Hudson, Superintendent of  
Insurance, Ohio Department of Insurance, in  
her capacity as Liquidator of Acceleration  
National Insurance Company,

Plaintiff,

Case No. 00CVH11-10534

v.

Judge Lynch

Acceleration National Insurance Company,

Defendant.

**JUDGMENT ENTRY AND ORDER APPROVING MOTION FOR APPROVAL OF  
SEMI-ANNUAL ACCOUNTING OF LIQUIDATOR  
(JULY 1, 2006 THROUGH DECEMBER 31, 2006)**

This matter came before the Court on June 11, 2007 upon motion of plaintiff, Mary Jo Hudson, Superintendent of Insurance, Ohio Department of Insurance (the "Liquidator"), as Liquidator of Acceleration National Insurance Company ("ANIC"), for an Order approving the Liquidator's Statement of Cash Receipts and Disbursements for the period from July 1, 2006 through December 31, 2006. Upon Consideration of the Liquidator's Motion, the Court finds the Motion is well taken and it is hereby:

FILED  
COMMON PLEAS COURT  
FRANKLIN CO. OHIO  
07 JUN 11 AM 11:18  
CLERK OF COURTS

ORDERED, ADJUDGED AND DECREED that the Liquidator's Statement of Cash Receipts and Disbursements for the period from July 1, 2006 through December 31, 2006.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Judge Lynch

APPROVED:

MARC DANN  
Attorney General, State of Ohio

By: \_\_\_\_\_

Michael H. Igoe (0012866)

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*Special Counsel for the Attorney General,  
State of Ohio, representing Mary Jo Hudson,  
Superintendent of Insurance, Ohio Department  
of Insurance, in her capacity as Liquidator  
of Acceleration National Insurance Company*