

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

MARY TAYLOR, Ohio Superintendent of Insurance, in her capacity as Liquidator of Acceleration National Insurance Company,	:	
	:	
Plaintiff,	:	
	:	
v.	:	Case No. 00CVH-11-10534
	:	
Acceleration National Insurance Company,	:	Judge Julie M. Lynch
	:	
Defendant.	:	

MOTION FOR APPROVAL OF THE LIQUIDATOR’S (1) CALCULATION AND PAYMENT OF THE THIRD EARLY ACCESS PAYMENT TO THE GUARANTY ASSOCIATIONS, (2) FINAL REPORT OF NON-GUARANTY ASSOCIATION CLASS 2 POLICYHOLDER LEVEL CLAIMS, AND (3) SECOND INTERIM DISTRIBUTION TO ALLOWED NON-GUARANTY ASSOCIATION CLASS 2 POLICYHOLDER LEVEL CLAIMANTS

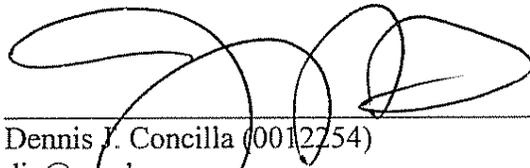
Plaintiff, Mary Taylor, Ohio Superintendent of Insurance, in her capacity as Liquidator of Acceleration National Insurance Company (“ANIC”), hereby requests an Order: (1) authorizing the Liquidator pursuant to R.C. 3903.34 to make a third early access payment to the Guaranty Associations on their allowed Class 1 administrative expense claims and their allowed Class 2 policyholder level claims, as calculated in the attached *Liquidator’s Third Report of Guaranty Associations’ Class 1 Administrative Expense Claims* (Exhibit A) and *Class 2 Policyholder Level Claims and Second Early Access Payment to Guaranty Associations* (Exhibits B and C); and (2) approving pursuant to R.C. 3903.43 the attached *Liquidator’s Final Report of Non-Guaranty Association Class 2 Policyholder Level Claims* (Exhibit D) and authorizing a second interim distribution to those allowed Class 2 claimants with allowed claims valued above zero dollars, as calculated on Exhibit D. These proposed distributions will result in all allowed Class 2 claimants receiving combined distributions to date totaling 74% of the amount of their allowed

Class 2 claims in the ANIC liquidation, and also finally resolve the reported non-IGA Class 2 proofs of claims that are valued at zero dollars. The grounds in support of this Motion are set forth in the accompanying Memorandum in Support.

Respectfully submitted,

MIKE DEWINE
Attorney General of Ohio

By Special Counsel:
CARLILE PATCHEN & MURPHY LLP



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Liquidator of Acceleration National Insurance
Company*

MEMORANDUM IN SUPPORT

I. Background

This Court entered its Final Order of Liquidation with a finding of insolvency and Appointment of Liquidator against Acceleration National Life Insurance Company (“ANIC”) on February 28, 2001. At that time, the Liquidator issued notices of liquidation pursuant to R.C. 3903.22 and the Liquidation Order that notified all potential claimants that February 28, 2002 was the deadline for filing proofs of claims against the ANIC Liquidation Estate (the “bar date”).

On March 25, 2011, the Liquidator filed a Report on Status of Liquidation (“Status Report”). The Status Report outlined the Liquidator’s closing plan for the ANIC estate. At that time, and today, the closing plan contemplates, based on the Liquidator’s current good faith *estimates*, that the Liquidator will pay 100% of allowed claims in Class 1. The Status Report also explained that the Liquidator’s closing plan estimates in good faith that she will pay allowed Class 2 proofs of claims filed by Insurance Guaranty Associations (“IGAs”) and policyholders whose claims are not covered in whole or in part by a guaranty fund (“non-IGA claims”) under R.C. 3903.42(B) in the 80-83% range as follows:

In 2004, this Court approved and the Liquidator made a First Early Access Payment to IGAs on their allowed Class 2 claims as required by R.C. 3903.34. At that time, the IGAs received distributions on their allowed Class 2 claims in various percentages.

On April 18, 2011, this Court approved the Liquidator’s Second Early Access Payment to the IGAs totaling \$2,884,961.75 in April 2011, which brought the payments to certain IGAs up to 39% of their allowed Class 2 claims.

On April 18, 2011, this Court approved the Liquidator’s First Interim Distribution to all claimants holding allowed Class 2 claims that are not covered in whole or in part by an IGA (“non-IGA Class 2 claims”) equal to 39% of the amount of their allowed Class 2 claims.

The Status Report stated that the Liquidator intended to file a motion in the fourth quarter of 2011 requesting authority to make a Third Early Access Distribution to IGAs and a Second Interim Distribution to Non-IGA Class 2 Claimants up to an additional 35% of

the amount of the allowed Class 2 claims in order to bring all Class 2 distributions up to 74% of the amount of all allowed Class 2 claims. **The instant Motion is this Motion.**

The Liquidator also reported on March 25, 2011 that she plans to request authority to make a final distribution in 2012 to allowed Class 2 claimants of at least an additional 9% of their allowed claims and thereafter close this estate, if she obtains a release of any claims that the United States may have against ANIC and the Liquidator under the Federal Priority Statute, 31 U.S.C. § 3713 (the "Federal Release"). The Liquidator requested the Federal Release from the federal government in January 2011. The United States still has not provided the release.

II. Law and Argument

A. Third Pro-Rata Early Access Payment of Guaranty Associations' Class 1 Administrative Expense Claims

Only two (2) of the more than thirty (30) participating IGAs have outstanding unpaid Class 1 claims. See Exhibit A (chart) entitled *Liquidator's Third Report of Guaranty Associations' Class 1 Administrative Expense Claims*. Those IGAs are Georgia and New York. During the Liquidator's ongoing reconciliation of the Guaranty Associations' claims in this case, the Liquidator determined that an additional \$621.21 is now due to the Georgia IGA on its Class 1 administrative expense claim, and that an additional \$74,847.00 is now due to the New York IGA on its Class 1 administrative expense claim. The Georgia Class 1 claim will be satisfied by an offset from a special deposit, as reflected on Exhibit A. The Liquidator hereby requests approval pursuant to R.C. 3903.34(A) to make a third pro-rata cash payment on the New York IGA's Class 1 administrative expense claims in the total sum of \$74,847.00, as calculated on Exhibit A (chart) and also on the attached Interim Report of IGA Class 1 Claims, attached as Exhibit B. The allocation of the total amount of all Class 1 payments to each Guaranty Association is also calculated on Exhibits A and B. These combined payments pay the Class 1 administrative expense claims of the Guaranty Associations to date in full (100%).

Because the Liquidator anticipates additional Class 1 claims from two IGAs that have open claims, her attached Interim Report of IGA Class 1 claims is not final for purposes of R.C. 3903.43. Prior to or at the time of closing this estate, the Liquidator will file a motion pursuant to R.C. 3903.43 requesting approval of her final recommendations of all IGA Class 1 claims.

B. Third Pro-Rata Early Access Payment of Guaranty Associations' Class 2 Policyholder Level Claims Determined as of June 30, 2011

The Liquidator has also calculated the amount that she can pay at this time as the third statutorily required Early Access Payment of the Guaranty Associations' allowed Class 2 policyholder level claims. Exhibit C (chart) and Exhibit D (Interim Report of IGA Class 2 Claims) provide for a pro-rata cash distribution payment of \$5,730,495.21 allocated to those Guaranty Associations that have not been paid up to 74 % on their allowed Class 2 claims determined as of June 30, 2011. The allocation of this distribution and the total amount that each Guaranty Association will receive is also calculated on Exhibits C and D. As a result of the First, Second and Third Early Access Payments, the Guaranty Associations will at a minimum have received a combined 74% of their allowed Class 2 claims determined as of June 30, 2011. Several Guaranty Associations will not participate in the Third Early Access Distribution either because they were paid at or above 74% as a result of the First and Second Early Access Distribution or because they do not have Class 2 claims. There are sufficient assets available to make this Early Access payment and at the same time retain sufficient moneys to satisfy projected Class 1 obligations and pay remaining allowed Class 2 liabilities upon a final distribution, which is currently expected to occur in 2012.

Because the Liquidator has not determined all of the Class 2 claims of all IGAs, her attached Interim Report of IGA Class 2 claims is not final for purposes of R.C. 3903.43. Prior to

or at the time of closing this estate, the Liquidator will file a motion pursuant to R.C. 3903.43 requesting approval of her final recommendations of all IGA Class 2 claims.

C. Liquidator's Final Report of Non-IGA Class 2 Claims

R.C. 3903.43(A) requires the Liquidator to file reports of claims against the liquidation estate along with her recommendations. Under R.C. 3903.43(B), the Court may approve, disapprove, or modify the report on claims by the Liquidator. The Liquidator is proceeding to file and request approval her Final Report of Non-IGA Class 2 Claims (Exhibit E) showing the Liquidator's final determination of the classification and value of the Non-IGA Class 2 claims identified on the Report. If approved, the Liquidator will not make further reports on these claims prior to closing this estate, except as may be necessary to report additional distributions to the eighteen (18) non-IGA Class 2 claimants on Exhibit E with allowed claims valued above zero dollars (\$0).

The names and address of the claimants are redacted in the Report filed with this Motion as a matter of practice at the request of several claimants in other liquidations who reported that they had been contacted and questioned by claims buyers, neighbors, and others in connection with the interim distribution. The Liquidator is indeed attempting to respond to and protect the claimants by redacting their contact information in the Report of Claims. The Liquidator is requesting that the claimants' names and addresses be filed under seal with the Court.

The Liquidator in this case, as in others, posted this Motion and the Redacted Report on her website at www.ohliq.com under Open Liquidations – Acceleration National Ins. Co., in the form of a searchable PDF so that claimants 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 explains that claimants may call the Liquidation Office if they have questions about the Report.

D. Second Interim Distribution to Class 2 Claimants Whose Allowed Claims Are Not "IGA Covered Claims"

The Liquidation Statutes do not require that the Liquidator make early distributions to any creditors other than the Guaranty Associations. Notwithstanding this, R.C. 3903.44 authorizes the Liquidator, under the direction of the Court, to make distributions to claimants, provided that these distributions are made in a manner that assures the proper recognition of priorities and a reasonable balance between the expeditious completion of the liquidation and the protection of unliquidated and undetermined claims.

In this case, the Liquidator is well along in the process of asset recovery and reviewing, classifying, adjudicating and determining proofs of claims submitted against the ANIC liquidation estate. The Liquidator's review of claims identified only 18 Class 2 claimants whose allowed claims are not IGA Covered Claims and are valued above zero dollars (\$0). *See* Exhibit E.

The Liquidator has determined that it is now appropriate under the facts and circumstances affecting the ANIC liquidation case to make an immediate pro-rata Second Interim Distribution of estate assets to these 18 Class 2 claimants in the total sum of \$1,459,267.11, representing an additional 35% distribution of the amount of their allowed claims. This Second Interim Distribution brings the total of the Liquidator's distributions to these claimants up to 74% of the amount of their allowed Class 2 claims, as calculated Exhibit E.

III. Conclusion

For the foregoing reasons, the Liquidator respectfully requests that this Court (1) approve the Liquidator's third pro-rata distribution to Guaranty Associations on their allowed Class 1

administrative expense claims as reflected in the *Liquidator's Third Report of Guaranty Associations' Class 1 Administrative Expense Claims* attached hereto as Exhibits A and B, and approve the payment via special deposit offset of \$621.21 and \$74,847.00 cash to the Guaranty Associations identified therein; (2) approve the Liquidator's third pro-rata distribution to Guaranty Associations on their allowed Class 2 policyholder level claims as reflected in the *Liquidator's Third Report of Guaranty Associations' Class 2 Policyholder Level Claims* attached hereto as Exhibits C and D, and approve the payments in the total amount of \$5,730,495.21 as set forth in Exhibits C and D; and (3) approve the Liquidator's Final Report of non-IGA Class 2 Policyholder Level Claims attached as Exhibit E, including the classifications and amounts set forth therein; and (4) approve a Second Interim Distribution in the total amount of \$1,459,267.11 cash to the 18 non-IGA Class 2 claimants with allowed claims valued above zero dollars (\$0), as set forth in Exhibit E..

Respectfully submitted,

MIKE DEWINE
Attorney General of Ohio

By Special Counsel:
CARLILE PATCHEN & MURPHY LLP



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Telephone: (614) 228-6135
Facsimile: (614) 221-0216
*Attorneys for Mary Taylor, in her capacity as
Liquidator of Acceleration National Insurance
Company*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true copy of the foregoing *Motion for the Approval of the Liquidator's (1) Calculation and Payment of the Third Early Access Payment to the Guaranty Associations (2) Final report of Non-Guaranty Association Class 2 Policyholder Level Claims and (3) Second Interim Distributions to Allowed Non-Guaranty Association Class 2 Policyholder Level Claimants* was served by first class mail, postage pre-paid and sent via email to the following on this 15 day of December, 2011:

Sharon C. Williams, Esq.
Trial Attorney
Department of Justice
Civil Division
1100 L Street, N.W., Room 10016
Washington, D.C. 20005
Attorneys for The United States of America



Scott R. Mergenthaler (00122869)

The Liquidator emailed a true copy of the foregoing *Motion for the Approval of the Liquidator's (1) Calculation and Payment of the Third Early Access Payment to the Guaranty Associations (2) Final report of Non-Guaranty Association Class 2 Policyholder Level Claims and (3) Second Interim Distributions to Allowed Non-Guaranty Association Class 2 Policyholder Level Claimants* to the following non-party Insurance Guaranty Associations on December 1, 2011:

Alabama Insurance Guaranty Association
2020 Canyon Road, Suite 200
Birmingham, AL 35216
aiga01@bellsouth.net

Arizona Property & Casualty Insurance Guaranty Fund
1110 West Washington, Suite 270
Phoenix, AZ 85007
msurguine@id.state.az.us

Arkansas Property & Casualty Guaranty Fund
1023 West Capitol Avenue, Suite 2
Little Rock, AR72201
steve.uhrynowycz@arkansas.gov

Colorado Insurance Guaranty Association
% Western Guaranty Fund Services
1720 South Bellaire Street, Suite 408
Denver, CO 80222
dedwards@wgfs.org

Connecticut Insurance Guaranty Association
% Guaranty Fund Management Services
One Bowdoin Square
Boston, MA02114-2916
pgulko@gfms.org

District of Columbia Insurance Guaranty Association
% Guaranty Fund Management Services
One Bowdoin Square
Boston, MA 02114-2916
pgulko@gfms.org

Florida Insurance Guaranty Association
P.O. Box 15159
Tallahassee, FL 32317
srobinson@agfgroup.org

Georgia Insurers Insolvency Pool
2177 Flintstone Drive, Suite R
Tucker, GA 30084
mmarchman@gaiga.org

Illinois Insurance Guaranty Fund
120 South LaSalle Street, Suite 1910
Chicago, IL 60603
Asharp@IIGF.org

Iowa Insurance Guaranty Association
801 Grand Avenue, Suite 3700
Des Moines, IA 50309-8004
augspurgen.steven@bradshawlaw.com

Kentucky Insurance Guaranty Association
10605 Shelbyville Rd., Suite 101
Louisville, KY 40222-5133
scott.webster@kyinsuranceguaranty.com

Louisiana Insurance Guaranty Association
2142 Quail Run Drive
Baton Rouge, LA 70808-4126
jwells@laiga.org

Maine Insurance Guaranty Association
% Guaranty Fund Management Services
One Bowdoin Square
Boston, MA 02114-2916
pgulko@gfms.org

Maryland Property & Casualty Insurance Guaranty Corporation
305 Washington Avenue, Suite 600
Towson, MD 21204-4715
jpetr@pcigc.com

Massachusetts Insurance Guaranty Association
% Guaranty Fund Management Services
One Bowdoin Square
Boston, MA 02114-2916
pgulko@gfms.org

Mississippi Insurance Guaranty Association
713 South Pear Orchard Rd., Suite 200
Ridgeland, MS 39157-5004
arussell@msiga.net

Missouri Property and Casualty
Insurance Guaranty Association
994 Diamond Ridge, Suite 102
Jefferson City, Missouri 65109
MIGA@mo-iga.org

Nebraska Property and Liability
Insurance Guaranty Association
P.O. Box 57006, Station C
Lincoln, NE 68505
ldf3436p@aol.com

Nevada Insurance Guaranty Association
3821 West Charleston Blvd., Suite 100
Las Vegas, NV 89102-1859
bgilbert@niga-pc.org

New Jersey Property-Liability
Insurance Guaranty Association
222 Mount Airy Road
Basking Ridge, NJ 07920
jdellafera@njguaranty.org

New Mexico Property and Casualty Insurance Guaranty Association
% Keenan & Associates, Inc.
P.O. Box 14590
Albuquerque, NM 87191-4590
gkeenan@keen-an-assoc.com

New York Liquidation Bureau
123 William Street
New York, NY 10038
dhayes@nylb.org

Ohio Insurance Guaranty Association
1840 Mackenzie Drive
Columbus, OH 43220
fgart@rrcol.com

Oklahoma Property & Casualty Insurance
Guaranty Association
2601 Northwest Expressway, Suite 330E
Oklahoma City, OK 73112
LWFitch@opciga.org

Oregon Insurance Guaranty Association
10700 Southwest Beaverton Highway, Suite 426
Beaverton, OR 97005
djohnson.oiga@frontier.com

Pennsylvania Property and Casualty Insurance Guaranty Association
One Penn Center
1617 J.F. Kennedy Blvd., Suite 1850
Philadelphia, PA 19103
sperrone@ppciga.org

Rhode Island Property & Casualty Insurance Guaranty Association
One Bowdoin Square
Boston, MA 02114-2916
pgulko@gfms.org

South Carolina Property & Casualty Insurance Guaranty Association
P.O. Box 407
Columbia, SC 29202
smitty@scwind.com

South Dakota Property & Casualty Insurance Guaranty Association
P. O. Box 1030
Sioux Falls, SD 57101-1030
eevans@dehs.com

Tennessee Insurance Guaranty Association
1600 Division Street, Suite 680
Nashville, TN 37203
dbroemel@burr.com

Texas Property & Casualty Insurance Guaranty Association
9120 Burnet Road
Austin, TX 78758
mkelly@tpciga.org

Utah Property & Casualty Insurance Guaranty Association
P.O. Box 1626
Sandy, UT 84091-1626
amuhl@xmission.com

Vermont Property & Casualty Insurance Guaranty Association
% Guaranty Fund Management Services
One Bowdoin Square
Boston, MA 02114-2916
pgulko@gfms.org

Virginia Property & Casualty Insurance Guaranty Association
% Guaranty Fund Management Services
One Bowdoin Square
Boston, MA 02114-2916
pgulko@gfms.org

Washington Insurance Guaranty Association
% Western Guaranty Fund Services
1720 South Bellaire Street, Suite 408
Denver, CO 80222
dedwards@wgfs.org

ACCELERATION NATIONAL - EARLY ACCESS DISTRIBUTION
 Proof of Claims - Class 01
 Determined Value Distribution Report
 Distribution Percentage 100.0000%

11/30/11 DSDETVALP1
 9:11:33

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
97000072	01		69,415.32	100.0000%	69,415.32	69,415.32	.00
97000074	01		49,119.50	100.0000%	.00	.00	.00
97000075	01		76,296.35	100.0000%	.00	.00	.00
97000076	01		2,780.00	100.0000%	2,780.00	2,780.00	.00
97000077	01		12,522.46	100.0000%	12,522.46	12,522.46	.00
97000079	01		3,301.44	100.0000%	3,301.44	3,301.44	.00
97000080	01		481,480.89	100.0000%	481,480.89	481,480.89	.00
97000082	01		63,621.52	100.0000%	63,621.52	63,621.52	.00
97000083	01		.00	100.0000%	.00	.00	.00
97000084	01		.00	100.0000%	.00	.00	.00
97000085	01		34,627.83	100.0000%	34,627.83	34,627.83	.00
97000086	01		.00	100.0000%	.00	.00	.00
97000087	01		1,082.27	100.0000%	1,082.27	1,082.27	.00
97000088	01		.00	100.0000%	.00	.00	.00
97000089	01		443.13	100.0000%	443.13	443.13	.00
97000090	01		16,533.74	100.0000%	.00	.00	.00
97000091	01		3,999.02	100.0000%	3,999.02	3,999.02	.00
97000092	01		13,102.99	100.0000%	13,102.99	13,102.99	.00
97000093	01		9,615.15	100.0000%	9,615.15	9,615.15	.00
97000094	01		.00	100.0000%	.00	.00	.00
97000096	01		15,861.31	100.0000%	15,861.31	15,861.31	.00
97000097	01		824.87	100.0000%	824.87	824.87	.00
97000098	01		.00	100.0000%	.00	.00	.00
97000099	01		4,562.72	100.0000%	4,562.72	4,562.72	.00
97000100	01		8,571.48	100.0000%	8,571.48	8,571.48	.00
97000101	01		233,243.23	100.0000%	233,243.23	233,243.23	.00
97000102	01		63.36	100.0000%	.00	.00	.00
97000103	01		1,805,346.00	100.0000%	1,805,346.00	1,805,346.00	.00
97000104	01		.00	100.0000%	.00	.00	.00
97000105	01		.00	100.0000%	.00	.00	.00
97000106	01		103,779.58	100.0000%	103,779.58	103,779.58	.00
97000107	01		16,380.30	100.0000%	16,380.30	16,380.30	.00
97000108	01		16,831.00	100.0000%	16,831.00	16,831.00	.00
97000109	01		2,578.00	100.0000%	2,578.00	2,578.00	.00
97000111	01		3,102.90	100.0000%	3,102.90	3,102.90	.00
						1,730,499.00	74,847.00



ACCELERATION NATIONAL - EARLY ACCESS DISTRIBUTION
 Proof of Claims - Class 01
 Determined Value Distribution Report
 Distribution Percentage 100.0000%

11/30/11 DSDRTVALP1
 9:13:33

AMIE1

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Prev Payment/Allow	Check Amount
97000112	01		26,252.77	100.0000%	.00	.00	.00
97000113	01		1,796.50	100.0000%	1,796.50	1,796.50	.00
97000114	01		82,785.88	100.0000%	82,785.88	82,785.88	.00
97000115	01		16,579.94	100.0000%	16,579.94	16,579.94	.00
97000116	01		.00	100.0000%	.00	.00	.00
97000117	01		2,378.07	100.0000%	2,378.07	2,378.07	.00
97000118	01		10,681.10	100.0000%	10,681.10	10,681.10	.00
97000119	01		62,538.00	100.0000%	62,538.00	62,538.00	.00
97000120	01		.00	100.0000%	.00	.00	.00
97000122	01		.00	100.0000%	.00	.00	.00
97015286	01		.00	100.0000%	.00	.00	.00
97015858	01		.00	100.0000%	.00	.00	.00
97015867	01		.00	100.0000%	.00	.00	.00
97015872	01		.00	100.0000%	.00	.00	.00
97015883	01		.00	100.0000%	.00	.00	.00
97015885	01		.00	100.0000%	.00	.00	.00
97015888	01		.00	100.0000%	.00	.00	.00
97015889	01		.00	100.0000%	.00	.00	.00
97015891	01		.00	100.0000%	.00	.00	.00
97015895	01		.00	100.0000%	.00	.00	.00
97015899	01		.00	100.0000%	.00	.00	.00
97016391	01		.00	100.0000%	.00	.00	.00
Grand Totals:			\$3,252,829.33		\$3,083,932.90	\$3,009,085.90	\$74,847.00

Count: 57

ACCELERATION NATIONAL - EARLY ACCESS DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

Page 1
 AMIE2

11/30/11
 9:13:40
 DSUBSTVALP1

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
97000072	01		352,689.37	74.0000%	250,590.13	153,148.85	137,441.28
97000074	01		449,343.41	74.0000%	.00	.00	.00
97000075	01		632,417.17	74.0000%	279,598.58	.00	279,598.58
97000076	01		.00	74.0000%	.00	.00	.00
97000077	01		254,215.35	74.0000%	188,119.36	99,143.99	88,975.37
97000079	01		.00	74.0000%	.00	.00	.00
97000080	01		5,310,132.41	74.0000%	3,540,997.98	1,545,951.64	1,995,046.34
97000082	01		458,650.82	74.0000%	116,035.62	146,457.05	169,578.57
97000083	01		.00	74.0000%	.00	.00	.00
97000084	01		.00	74.0000%	.00	.00	.00
97000085	01		105,178.54	74.0000%	77,832.42	41,019.79	36,812.63
97000086	01		.00	74.0000%	.00	.00	.00
97000087	01		534.15	74.0000%	385.27	208.32	186.95
97000088	01		.00	74.0000%	.00	.00	.00
97000089	01		8,647.00	74.0000%	6,546.78	3,450.33	3,096.45
97000090	01		154,019.02	74.0000%	81,888.67	.00	81,888.67
97000091	01		.00	74.0000%	.00	.00	.00
97000092	01		134,008.07	74.0000%	99,165.97	52,263.15	46,902.82
97000093	01		.00	74.0000%	.00	.00	.00
97000094	01		.00	74.0000%	.00	.00	.00
97000096	01		241,989.14	74.0000%	179,071.96	94,375.76	84,696.20
97000097	01		1,469.79	74.0000%	1,087.64	573.22	514.42
97000098	01		.00	74.0000%	.00	.00	.00
97000099	01		11,733.63	74.0000%	8,682.89	6,657.02	2,025.87
97000100	01		334,449.71	74.0000%	247,492.79	130,435.39	117,057.40
97000101	01		1,450,073.52	74.0000%	1,073,054.40	565,528.67	507,525.73
97000102	01		1,430.12	74.0000%	.00	.00	.00
97000103	01		4,731,786.00	74.0000%	3,501,521.64	1,790,036.72	1,711,484.92
97000104	01		.00	74.0000%	.00	.00	.00
97000105	01		.00	74.0000%	.00	.00	.00
97000106	01		52,902.65	74.0000%	39,147.26	20,632.03	18,515.93
97000107	01		203,454.97	74.0000%	150,556.68	75,347.44	71,209.24
97000108	01		228,118.61	74.0000%	168,807.77	88,966.26	79,841.51
97000109	01		72,231.00	74.0000%	53,450.94	28,170.09	25,280.85
97000111	01		1,855.50	74.0000%	1,373.07	723.65	649.42



ACCELERATION NATIONAL - EARLY ACCESS DISTRIBUTION
 Proof of Claim - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

ANIE2

Liqt/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payment/Allow	Check Amount
97000112	01		262,627.58	74.0000%	.00	.00	.00
97000113	01		.00	74.0000%	.00	.00	.00
97000114	01		249,815.31	74.0000%	184,863.33	97,427.97	87,435.36
97000115	01		354,153.09	74.0000%	262,073.29	138,119.71	123,953.58
97000116	01		4,123.46	74.0000%	3,051.36	1,608.15	1,443.21
97000117	01		.00	74.0000%	.00	.00	.00
97000118	01		8,586.04	74.0000%	6,353.67	3,348.56	3,005.11
97000119	01		161,168.00	74.0000%	119,264.32	62,955.52	56,408.80
97000120	01		.00	74.0000%	.00	.00	.00
97000122	01		.00	74.0000%	.00	.00	.00
97015286	01		.00	74.0000%	.00	.00	.00
97015858	01		.00	74.0000%	.00	.00	.00
97015867	01		.00	74.0000%	.00	.00	.00
97015872	01		.00	74.0000%	.00	.00	.00
97015883	01		.00	74.0000%	.00	.00	.00
97015885	01		.00	74.0000%	.00	.00	.00
97015888	01		.00	74.0000%	.00	.00	.00
97015889	01		.00	74.0000%	.00	.00	.00
97015891	01		.00	74.0000%	.00	.00	.00
97015895	01		.00	74.0000%	.00	.00	.00
97015899	01		.00	74.0000%	.00	.00	.00
97016291	01		.00	74.0000%	.00	.00	.00
Grand Totals:			\$16,282,003.83		\$10,880,944.49	\$5,150,449.28	\$5,730,495.21

Count: 57

11/30/11
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ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
Proof of Claims - Class 02
Determined Value Distribution Report
Distribution Percentage 74.0000%

Page 1
NH12

Light/Sec#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
01001518 01			.00	74.0000%	.00	.00	.00
01011966 01	3356		50,000.00	74.0000%	37,000.00	19,500.00	17,500.00
01015172 01	2251		.00	74.0000%	.00	.00	.00
02011911 01	2234		.00	74.0000%	.00	.00	.00
02014094 01	5629		.00	74.0000%	.00	.00	.00
02014095 01	5829		.00	74.0000%	.00	.00	.00
02014228 01	6756		.00	74.0000%	.00	.00	.00
02014354 01	7448		.00	74.0000%	.00	.00	.00
02014641 01	9182		.00	74.0000%	.00	.00	.00
02014642 01	9182		.00	74.0000%	.00	.00	.00
02014643 01	9182		.00	74.0000%	.00	.00	.00
02015672 01	10065		238,053.46	74.0000%	176,159.56	92,840.85	83,318.71
02016060 01	11404		.00	74.0000%	.00	.00	.00
02016378 01	11169		.00	74.0000%	.00	.00	.00
03013776 01	1504		.00	74.0000%	.00	.00	.00
03014148 01	6300		.00	74.0000%	.00	.00	.00
03014214 01	6724		.00	74.0000%	.00	.00	.00
03014920 01	AHIC0011		.00	74.0000%	.00	.00	.00
03015047 01	11552		.00	74.0000%	.00	.00	.00
03015048 01	11552		.00	74.0000%	.00	.00	.00
03015938 01	11294		8,500.00	74.0000%	6,290.00	3,315.00	2,975.00
03016196 01	11294		.00	74.0000%	.00	.00	.00
04000265 01			.00	74.0000%	.00	.00	.00
04003792 01			.00	74.0000%	.00	.00	.00
04004751 01			.00	74.0000%	.00	.00	.00
04004895 01			.00	74.0000%	.00	.00	.00
04015300 01	32011		.00	74.0000%	.00	.00	.00
04015361 01	11595		.00	74.0000%	.00	.00	.00
09000410 01			.00	74.0000%	.00	.00	.00
09001837 01			.00	74.0000%	.00	.00	.00
09002479 01			.00	74.0000%	.00	.00	.00
09002943 01			.00	74.0000%	.00	.00	.00
09003205 01	10817		.00	74.0000%	.00	.00	.00
09003904 01			.00	74.0000%	.00	.00	.00
09004111 01			.00	74.0000%	.00	.00	.00



ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

AM12

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
09004675 01	1906		.00	74.0000%	.00	.00	.00
09008414 01	11666		.00	74.0000%	.00	.00	.00
09008706 01			.00	74.0000%	.00	.00	.00
09008710 01			.00	74.0000%	.00	.00	.00
09008720 01			.00	74.0000%	.00	.00	.00
09008730 01			.00	74.0000%	.00	.00	.00
09008740 01			.00	74.0000%	.00	.00	.00
09008744 01			.00	74.0000%	.00	.00	.00
09008745 01			.00	74.0000%	.00	.00	.00
09008768 01			.00	74.0000%	.00	.00	.00
09009150 01	8554		.00	74.0000%	.00	.00	.00
09012867 01	AMTC0012		.00	74.0000%	.00	.00	.00
09013638 01	10362		.00	74.0000%	.00	.00	.00
09013639 01	10362		.00	74.0000%	.00	.00	.00
09013792 01	1802		.00	74.0000%	.00	.00	.00
09013799 01	1906		.00	74.0000%	.00	.00	.00
09013862 01	3237		.00	74.0000%	.00	.00	.00
09013929 01	4173		.00	74.0000%	.00	.00	.00
09013986 01	4835		.00	74.0000%	.00	.00	.00
09014036 01	5224		.00	74.0000%	.00	.00	.00
09014109 01	6021		.00	74.0000%	.00	.00	.00
09014110 01	6021		.00	74.0000%	.00	.00	.00
09014111 01	6021		.00	74.0000%	.00	.00	.00
09014132 01	6188		.00	74.0000%	.00	.00	.00
09014320 01	7333		.00	74.0000%	.00	.00	.00
09014364 01	7529		.00	74.0000%	.00	.00	.00
09014408 01	7730		.00	74.0000%	.00	.00	.00
09014409 01	7730		.00	74.0000%	.00	.00	.00
09014410 01	7730		.00	74.0000%	.00	.00	.00
09014411 01	7730		.00	74.0000%	.00	.00	.00
09014436 01	7894		.00	74.0000%	.00	.00	.00
09014439 01	7917		.00	74.0000%	.00	.00	.00
09014467 01	8103		.00	74.0000%	.00	.00	.00
09014540 01	8554		.00	74.0000%	.00	.00	.00
09014542 01	8554		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
Proof of Claims - Class 02
Determined Value Distribution Report
Distribution Percentage 74.0000%

Liqt/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payment/Allow	Check Amount
09014545 01	8554		.00	74.0000%	.00	.00	.00
09014669 01	9339		.00	74.0000%	.00	.00	.00
09014698 01	9504		.00	74.0000%	.00	.00	.00
09014840 01	10362		.00	74.0000%	.00	.00	.00
09014841 01	10362		.00	74.0000%	.00	.00	.00
09014908 01	10815		.00	74.0000%	.00	.00	.00
09015094 01	11671		.00	74.0000%	.00	.00	.00
09015136 01	3087		.00	74.0000%	.00	.00	.00
09015137 01	3087		.00	74.0000%	.00	.00	.00
09015272 01	588		924.00	74.0000%	683.76	360.36	323.40
09015414 01	AMIC0014		.00	74.0000%	.00	.00	.00
09015544 01	11167		.00	74.0000%	.00	.00	.00
09015546 01	11167		.00	74.0000%	.00	.00	.00
09015548 01	7634		.00	74.0000%	.00	.00	.00
09015553 01	11076		.00	74.0000%	.00	.00	.00
09015554 01	11076		.00	74.0000%	.00	.00	.00
09015555 01	11076		.00	74.0000%	.00	.00	.00
09015589 01			.00	74.0000%	.00	.00	.00
09015591 01	7917		.00	74.0000%	.00	.00	.00
09015699 01	7482		.00	74.0000%	.00	.00	.00
09015715 01	AMIC0027		.00	74.0000%	.00	.00	.00
09015736 01	3546		2,514.62	74.0000%	1,860.82	980.70	880.12
09015792 01	9950		.00	74.0000%	.00	.00	.00
09015840 01	3119		.00	74.0000%	.00	.00	.00
09016197 01	4921		.00	74.0000%	.00	.00	.00
09016198 01	5289		.00	74.0000%	.00	.00	.00
09016260 01	AMIC0033		.00	74.0000%	.00	.00	.00
09016266 01	8554		.00	74.0000%	.00	.00	.00
09016267 01	8554		.00	74.0000%	.00	.00	.00
09016268 01	8554		.00	74.0000%	.00	.00	.00
09016269 01	8554		.00	74.0000%	.00	.00	.00
09016272 01	8554		.00	74.0000%	.00	.00	.00
09016277 01	8554		.00	74.0000%	.00	.00	.00
09016278 01	8554		.00	74.0000%	.00	.00	.00
09016279 01	8554		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

Idq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Prev Payment/Allow	Check Amount
09016280 01	8554		.00	74.0000%	.00	.00	.00
09016283 01	8554		.00	74.0000%	.00	.00	.00
09016284 01	8554		.00	74.0000%	.00	.00	.00
09016287 01	8554		.00	74.0000%	.00	.00	.00
09016288 01	8554		.00	74.0000%	.00	.00	.00
09016289 01	8554		.00	74.0000%	.00	.00	.00
09016295 01	8554		2,400,000.00	74.0000%	1,776,000.00	936,000.00	840,000.00
09016296 01	8554		.00	74.0000%	.00	.00	.00
09016297 01	8554		.00	74.0000%	.00	.00	.00
09016298 01	8554		.00	74.0000%	.00	.00	.00
09016299 01	8554		275,000.00	74.0000%	203,500.00	107,250.00	96,250.00
09016300 01	8554		275,000.00	74.0000%	203,500.00	107,250.00	96,250.00
09016301 01	8554		275,000.00	74.0000%	203,500.00	107,250.00	96,250.00
09016302 01	8554		275,000.00	74.0000%	203,500.00	107,250.00	96,250.00
09016350 01	7482		.00	74.0000%	.00	.00	.00
09016355 01	AWIC0034		.00	74.0000%	.00	.00	.00
09016389 01	8554		.00	74.0000%	.00	.00	.00
09016390 01	8554		.00	74.0000%	.00	.00	.00
09016639 01	9772		.00	74.0000%	.00	.00	.00
10000021 01	CA20216		.00	74.0000%	.00	.00	.00
10000228 01	2755		26,188.75	74.0000%	19,379.68	10,213.61	9,166.07
10001665 01			.00	74.0000%	.00	.00	.00
10007564 01	8529		.00	74.0000%	.00	.00	.00
10007791 01			.00	74.0000%	.00	.00	.00
10007915 01	10462		.00	74.0000%	.00	.00	.00
10013728 01	CA20216		.00	74.0000%	.00	.00	.00
10014463 01	8045		.00	74.0000%	.00	.00	.00
10014832 01	10261		.00	74.0000%	.00	.00	.00
10014855 01	10462		.00	74.0000%	.00	.00	.00
10014856 01	10462		.00	74.0000%	.00	.00	.00
10015025 01	11450		3,996.85	74.0000%	2,957.67	1,558.77	1,398.90
10015189 01	1669		.00	74.0000%	.00	.00	.00
10015662 01	10438		19,785.85	74.0000%	14,643.53	7,716.48	6,925.05
12008266 01	9827		.00	74.0000%	.00	.00	.00
12008269 01	8532		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claim - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

AM112

Case No	Claim No	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
12013916 01	4051		.00	74.0000%	.00	.00	.00
12013918 01	4051		.00	74.0000%	.00	.00	.00
12014746 01	9837		.00	74.0000%	.00	.00	.00
12014862 01	10482		.00	74.0000%	.00	.00	.00
12015004 01	11524		.00	74.0000%	.00	.00	.00
12015183 01	3554		.00	74.0000%	.00	.00	.00
12015405 01	9051		.00	74.0000%	.00	.00	.00
12015624 01	AMIC0021		.00	74.0000%	.00	.00	.00
12015625 01	AMIC0021		.00	74.0000%	.00	.00	.00
12015992 01	9382		.00	74.0000%	.00	.00	.00
12015996 01	9382		.00	74.0000%	.00	.00	.00
14000541 01	2851		.00	74.0000%	.00	.00	.00
16015629 01	9190		.00	74.0000%	.00	.00	.00
17004518 01	7867		.00	74.0000%	.00	.00	.00
17013770 01	1452		.00	74.0000%	.00	.00	.00
17013771 01	1452		.00	74.0000%	.00	.00	.00
17015167 01	9120		.00	74.0000%	.00	.00	.00
21001199 01			.00	74.0000%	.00	.00	.00
22013495 01			.00	74.0000%	.00	.00	.00
22013499 01			.00	74.0000%	.00	.00	.00
22013500 01			.00	74.0000%	.00	.00	.00
23013987 01	4865		.00	74.0000%	.00	.00	.00
23015228 01	4865		.00	74.0000%	.00	.00	.00
23015230 01	4865		.00	74.0000%	.00	.00	.00
23015692 01	AMIC0024		.00	74.0000%	.00	.00	.00
24003328 01	2648		.00	74.0000%	.00	.00	.00
24012839 01			.00	74.0000%	.00	.00	.00
27000035 01	11378		.00	74.0000%	.00	.00	.00
27000036 01	11378		.00	74.0000%	.00	.00	.00
27000037 01	11378		.00	74.0000%	.00	.00	.00
27000040 01	11378		.00	74.0000%	.00	.00	.00
27000042 01	11378		.00	74.0000%	.00	.00	.00
27007225 01			.00	74.0000%	.00	.00	.00
27014059 01	5448		278,941.19	74.0000%	206,416.48	109,787.06	97,629.42
27015809 01	11378		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

AM112

Liqt/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payment/Allow	Check Amount
29000240 01	9140		.00	74.0000%	.00	.00	.00
29000613 01			.00	74.0000%	.00	.00	.00
29001061 01	10629		.00	74.0000%	.00	.00	.00
29001359 01			.00	74.0000%	.00	.00	.00
29001371 01			.00	74.0000%	.00	.00	.00
29001629 01	10734		.00	74.0000%	.00	.00	.00
29002293 01			.00	74.0000%	.00	.00	.00
29002927 01			.00	74.0000%	.00	.00	.00
29002965 01	10574		.00	74.0000%	.00	.00	.00
29003109 01	7866		.00	74.0000%	.00	.00	.00
29003235 01	4504		.00	74.0000%	.00	.00	.00
290086349 01	2364		.00	74.0000%	.00	.00	.00
29009340 01	10625		.00	74.0000%	.00	.00	.00
29009569 01	10644		.00	74.0000%	.00	.00	.00
29013673 01	8667		.00	74.0000%	.00	.00	.00
29013674 01	8667		.00	74.0000%	.00	.00	.00
29013675 01	8667		.00	74.0000%	.00	.00	.00
29013676 01	8667		.00	74.0000%	.00	.00	.00
29013870 01	3483		.00	74.0000%	.00	.00	.00
29014086 01	5810		.00	74.0000%	.00	.00	.00
29014169 01	6432		.00	74.0000%	.00	.00	.00
29014261 01	6836		.00	74.0000%	.00	.00	.00
29014262 01	6846		.00	74.0000%	.00	.00	.00
29014298 01	7109		.00	74.0000%	.00	.00	.00
29014315 01	7854		.00	74.0000%	.00	.00	.00
29014325 01	7360		.00	74.0000%	.00	.00	.00
29014362 01	7521		.00	74.0000%	.00	.00	.00
29014404 01	7716		.00	74.0000%	.00	.00	.00
29014425 01	7842		.00	74.0000%	.00	.00	.00
29014458 01	8039		.00	74.0000%	.00	.00	.00
29014474 01	8128		.00	74.0000%	.00	.00	.00
29014510 01	8421		.00	74.0000%	.00	.00	.00
29014532 01	8464		.00	74.0000%	.00	.00	.00
29014581 01	6749		.00	74.0000%	.00	.00	.00
29014611 01	8892		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
Proof of Claims - Class 02
Determined Value Distribution Report
Distribution Percentage 74.0000%

AM112

Liq/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
29014623	01	8995	.00	74.0000%	.00	.00	.00
29014629	01	9081	.00	74.0000%	.00	.00	.00
29014750	01	9688	.00	74.0000%	.00	.00	.00
29014751	01	9688	.00	74.0000%	.00	.00	.00
29014809	01	10179	.00	74.0000%	.00	.00	.00
29014871	01	10574	.00	74.0000%	.00	.00	.00
29014872	01	10574	.00	74.0000%	.00	.00	.00
29014949	01	10999	250.00	74.0000%	185.00	97.50	87.50
29014960	01	11130	.00	74.0000%	.00	.00	.00
29014996	01	11302	.00	74.0000%	.00	.00	.00
29014997	01	11302	.00	74.0000%	.00	.00	.00
29014998	01	11302	.00	74.0000%	.00	.00	.00
29014999	01	11302	.00	74.0000%	.00	.00	.00
29015000	01	11302	.00	74.0000%	.00	.00	.00
29015080	01	11632	.00	74.0000%	.00	.00	.00
29015226	01	8711	.00	74.0000%	.00	.00	.00
29015281	01	9294	.00	74.0000%	.00	.00	.00
29015289	01	7109	.00	74.0000%	.00	.00	.00
29015297	01		.00	74.0000%	.00	.00	.00
29015360	01	11457	.00	74.0000%	.00	.00	.00
29015330	01	7306	.00	74.0000%	.00	.00	.00
29015331	01	7306	.00	74.0000%	.00	.00	.00
29015540	01	11664	.00	74.0000%	.00	.00	.00
29015569	01	11293	18,557.51	74.0000%	13,732.56	7,237.43	6,495.13
29015578	01	3453	.00	74.0000%	.00	.00	.00
29015700	01	6432	.00	74.0000%	.00	.00	.00
29015749	01	AMIC0028	.00	74.0000%	.00	.00	.00
29015811	01	11632	.00	74.0000%	.00	.00	.00
29015833	01	10625	.00	74.0000%	.00	.00	.00
29015910	01	AMIC0031	.00	74.0000%	.00	.00	.00
29015911	01	AMIC0031	.00	74.0000%	.00	.00	.00
29015920	01	9747	.00	74.0000%	.00	.00	.00
29016009	01	6763	.00	74.0000%	.00	.00	.00
29016057	01	5937	3,573.64	74.0000%	2,719.49	1,432.72	1,285.77
29016212	01	6828	.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL--SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

AM112

Liqt#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
31000009 01	99110		.00	74.0000%	.00	.00	.00
31000010 01	99110		.00	74.0000%	.00	.00	.00
31000017 01	20191		.00	74.0000%	.00	.00	.00
31000031 01	AMIC0003		.00	74.0000%	.00	.00	.00
31000067 01	AMIC0004		.00	74.0000%	.00	.00	.00
31000235 01	11157		.00	74.0000%	.00	.00	.00
31000475 01			.00	74.0000%	.00	.00	.00
31000598 01	11567		.00	74.0000%	.00	.00	.00
31000929 01			.00	74.0000%	.00	.00	.00
31000932 01			.00	74.0000%	.00	.00	.00
31000943 01	10991		.00	74.0000%	.00	.00	.00
31001002 01	9195		.00	74.0000%	.00	.00	.00
31001009 01	3165		.00	74.0000%	.00	.00	.00
31001110 01	10675		.00	74.0000%	.00	.00	.00
31001116 01	8167		.00	74.0000%	.00	.00	.00
31001374 01			.00	74.0000%	.00	.00	.00
31001383 01	9643		.00	74.0000%	.00	.00	.00
31001443 01			.00	74.0000%	.00	.00	.00
31001448 01	7231		.00	74.0000%	.00	.00	.00
31001997 01	11273		.00	74.0000%	.00	.00	.00
31002040 01	3625		.00	74.0000%	.00	.00	.00
31002469 01	5140		.00	74.0000%	.00	.00	.00
31002667 01	4597		.00	74.0000%	.00	.00	.00
31002889 01	9477		.00	74.0000%	.00	.00	.00
31002888 01	3936		.00	74.0000%	.00	.00	.00
31003585 01	9033		.00	74.0000%	.00	.00	.00
31003595 01	11273		.00	74.0000%	.00	.00	.00
31003669 01	10789		.00	74.0000%	.00	.00	.00
31003784 01			.00	74.0000%	.00	.00	.00
31003790 01	10507		.00	74.0000%	.00	.00	.00
31005803 01	1851		.00	74.0000%	.00	.00	.00
31005814 01			.00	74.0000%	.00	.00	.00
31005894 01			.00	74.0000%	.00	.00	.00
31006590 01	AMIC0018		.00	74.0000%	.00	.00	.00
31007008 01	7866		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

AM12

11/30/11 DSDFVALF1
 9:13:46

Liqt/Seq#	Claim#	Payer/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
31007575 01			.00	74.0000%	.00	.00	.00
31008152 01	11301		.00	74.0000%	.00	.00	.00
31008152 01			.00	74.0000%	.00	.00	.00
31008220 01	9704		.00	74.0000%	.00	.00	.00
31009027 01	8885		.00	74.0000%	.00	.00	.00
31013723 01	20191		.00	74.0000%	.00	.00	.00
31013724 01	20191		.00	74.0000%	.00	.00	.00
31013734 01	20285		.00	74.0000%	.00	.00	.00
31013736 01	99110		.00	74.0000%	.00	.00	.00
31013737 01	99110		.00	74.0000%	.00	.00	.00
31013764 01	1413		.00	74.0000%	.00	.00	.00
31013766 01	1430		.00	74.0000%	.00	.00	.00
31013767 01	1430		.00	74.0000%	.00	.00	.00
31013789 01	1748		.00	74.0000%	.00	.00	.00
31013797 01	1888		.00	74.0000%	.00	.00	.00
31013840 01	2771		.00	74.0000%	.00	.00	.00
31013864 01	3299		.00	74.0000%	.00	.00	.00
31013874 01	3606		.00	74.0000%	.00	.00	.00
31013896 01	3851		.00	74.0000%	.00	.00	.00
31013897 01	3851		.00	74.0000%	.00	.00	.00
31013901 01	3874		.00	74.0000%	.00	.00	.00
31013907 01	3936		.00	74.0000%	.00	.00	.00
31013932 01	4175		.00	74.0000%	.00	.00	.00
31013937 01	4263		.00	74.0000%	.00	.00	.00
31013947 01	4389		.00	74.0000%	.00	.00	.00
31013950 01	4484		.00	74.0000%	.00	.00	.00
31013955 01	4597		.00	74.0000%	.00	.00	.00
31013961 01	4662		.00	74.0000%	.00	.00	.00
31013964 01	4662		.00	74.0000%	.00	.00	.00
31013966 01	4676		.00	74.0000%	.00	.00	.00
31013971 01	4709		.00	74.0000%	.00	.00	.00
31013972 01	4709		.00	74.0000%	.00	.00	.00
31013974 01	4730		.00	74.0000%	.00	.00	.00
31013980 01	4834		.00	74.0000%	.00	.00	.00
31013993 01	4880		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

AM112

Case#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Prev. Payments/Allow	Check Amount
31014040	01	5279	.00	74.0000%	.00	.00	.00
31014063	01	5565	.00	74.0000%	.00	.00	.00
31014072	01	5700	.00	74.0000%	.00	.00	.00
31014100	01	5859	.00	74.0000%	.00	.00	.00
31014135	01	6219	.00	74.0000%	.00	.00	.00
31014142	01	6292	.00	74.0000%	.00	.00	.00
31014143	01	6292	.00	74.0000%	.00	.00	.00
31014192	01	6563	.00	74.0000%	.00	.00	.00
31014193	01	6554	.00	74.0000%	.00	.00	.00
31014209	01	6702	.00	74.0000%	.00	.00	.00
31014230	01	6763	.00	74.0000%	.00	.00	.00
31014231	01	6763	.00	74.0000%	.00	.00	.00
31014232	01	6763	.00	74.0000%	.00	.00	.00
31014234	01	6763	.00	74.0000%	.00	.00	.00
31014237	01	6763	.00	74.0000%	.00	.00	.00
31014238	01	6763	.00	74.0000%	.00	.00	.00
31014239	01	6763	.00	74.0000%	.00	.00	.00
31014240	01	6763	.00	74.0000%	.00	.00	.00
31014241	01	6763	.00	74.0000%	.00	.00	.00
31014245	01	6763	.00	74.0000%	.00	.00	.00
31014246	01	6763	.00	74.0000%	.00	.00	.00
31014247	01	6763	.00	74.0000%	.00	.00	.00
31014248	01	6763	.00	74.0000%	.00	.00	.00
31014249	01	6763	.00	74.0000%	.00	.00	.00
31014250	01	6763	.00	74.0000%	.00	.00	.00
31014251	01	6763	.00	74.0000%	.00	.00	.00
31014257	01	6792	.00	74.0000%	.00	.00	.00
31014258	01	6792	.00	74.0000%	.00	.00	.00
31014259	01	6792	.00	74.0000%	.00	.00	.00
31014270	01	6887	.00	74.0000%	.00	.00	.00
31014280	01	6968	.00	74.0000%	.00	.00	.00
31014294	01	6978	.00	74.0000%	.00	.00	.00
31014347	01	7409	.00	74.0000%	.00	.00	.00
31014366	01	7530	.00	74.0000%	.00	.00	.00
31014406	01	7724	.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

Case#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev. Payments/Allow	Check Amount
31014431	01	7853	.00	74.0000%	.00	.00	.00
31014443	01	7923	.00	74.0000%	.00	.00	.00
31014483	01	8203	.00	74.0000%	.00	.00	.00
31014502	01	8367	.00	74.0000%	.00	.00	.00
31014521	01	8424	.00	74.0000%	.00	.00	.00
31014606	01	8863	.00	74.0000%	.00	.00	.00
31014621	01	8990	.00	74.0000%	.00	.00	.00
31014622	01	8990	.00	74.0000%	.00	.00	.00
31014667	01	9426	.00	74.0000%	.00	.00	.00
31014720	01	9643	.00	74.0000%	.00	.00	.00
31014733	01	9704	.00	74.0000%	.00	.00	.00
31014734	01	9704	.00	74.0000%	.00	.00	.00
31014737	01	9769	.00	74.0000%	.00	.00	.00
31014863	01	10487	.00	74.0000%	.00	.00	.00
31014869	01	10543	.00	74.0000%	.00	.00	.00
31014866	01	10675	.00	74.0000%	.00	.00	.00
31014887	01	10675	.00	74.0000%	.00	.00	.00
31014888	01	10675	.00	74.0000%	.00	.00	.00
31014897	01	10716	.00	74.0000%	.00	.00	.00
31014898	01	10716	.00	74.0000%	.00	.00	.00
31014957	01	11110	.00	74.0000%	.00	.00	.00
31014969	01	11151	.00	74.0000%	.00	.00	.00
31014985	01	11273	.00	74.0000%	.00	.00	.00
31014989	01	11273	.00	74.0000%	.00	.00	.00
31015008	01	11367	.00	74.0000%	.00	.00	.00
31015013	01	11379	.00	74.0000%	.00	.00	.00
31015014	01	11379	.00	74.0000%	.00	.00	.00
31015021	01	11428	.00	74.0000%	.00	.00	.00
31015023	01	11439	.00	74.0000%	.00	.00	.00
31015052	01	11567	.00	74.0000%	.00	.00	.00
31015073	01	11620	.00	74.0000%	.00	.00	.00
31015087	01	11662	.00	74.0000%	.00	.00	.00
31015111	01	ANIC0010	.00	74.0000%	.00	.00	.00
31015214	01	4709	.00	74.0000%	.00	.00	.00
31015292	01	ANIC0009	.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claim - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

11/30/11 9:13:46

AM112

Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Loss: Prev Payments/Allow	Check Amount
31015302 01	10182	.00	74.0000%	.00	.00	.00
31015311 01	6292	.00	74.0000%	.00	.00	.00
31015362 01	9453	2,345.36	74.0000%	2,475.57	1,304.69	1,170.88
31015367 01	2285	.00	74.0000%	.00	.00	.00
31015369 01	2285	.00	74.0000%	.00	.00	.00
31015372 01	2285	.00	74.0000%	.00	.00	.00
31015380 01	8995	.00	74.0000%	.00	.00	.00
31015381 01	8623	.00	74.0000%	.00	.00	.00
31015385 01	20201	.00	74.0000%	.00	.00	.00
31015410 01	AMIC0016	.00	74.0000%	.00	.00	.00
31015535 01	10478	.00	74.0000%	.00	.00	.00
31015562 01	AMIC0004	.00	74.0000%	.00	.00	.00
31015568 01	4626	.00	74.0000%	.00	.00	.00
31015605 01	AMIC0018	.00	74.0000%	.00	.00	.00
31015618 01	11280	.00	74.0000%	.00	.00	.00
31015619 01	11280	.00	74.0000%	.00	.00	.00
31015659 01	AMIC0020	.00	74.0000%	.00	.00	.00
31015667 01	3666	.00	74.0000%	.00	.00	.00
31015668 01	10484	.00	74.0000%	.00	.00	.00
31015674 01	8778	.00	74.0000%	.00	.00	.00
31015674 01	8084	.00	74.0000%	.00	.00	.00
31015674 01		.00	74.0000%	.00	.00	.00
31015678 01	3258	.00	74.0000%	.00	.00	.00
31015729 01	10484	.00	74.0000%	.00	.00	.00
31015746 01	AMIC0029	.00	74.0000%	.00	.00	.00
31015747 01	AMIC0029	.00	74.0000%	.00	.00	.00
31015759 01	10482	.00	74.0000%	.00	.00	.00
31015796 01	2982	.00	74.0000%	.00	.00	.00
31015798 01	4067	.00	74.0000%	.00	.00	.00
31015800 01	4626	.00	74.0000%	.00	.00	.00
31015809 01	9356	.00	74.0000%	.00	.00	.00
31015842 01	3310	.00	74.0000%	.00	.00	.00
31015927 01	6763	.00	74.0000%	.00	.00	.00
31015943 01	11300	.00	74.0000%	.00	.00	.00
31015947 01	10409	.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

11/30/11 DSDFTVA:PI
 9:13:46

Liqr#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payment/Allow	Check Amount
31015954 01	9691		.00	74.0000%	.00	.00	.00
31015955 01	9691		.00	74.0000%	.00	.00	.00
31015973 01	10624		.00	74.0000%	.00	.00	.00
31015989 01	6128		.00	74.0000%	.00	.00	.00
31016002 01	8623		5,756.77	74.0000%	4,260.01	2,245.14	2,014.87
31016024 01	5076		.00	74.0000%	.00	.00	.00
31016049 01	9256		.00	74.0000%	.00	.00	.00
31016051 01	9256		.00	74.0000%	.00	.00	.00
31016079 01	8995		.00	74.0000%	.00	.00	.00
31016201 01	7866		.00	74.0000%	.00	.00	.00
31016202 01	7866		.00	74.0000%	.00	.00	.00
31016203 01	7866		.00	74.0000%	.00	.00	.00
31016204 01	7866		.00	74.0000%	.00	.00	.00
31016311 01	10478		.00	74.0000%	.00	.00	.00
31016319 01	7915		7,909.61	74.0000%	5,853.26	3,064.83	2,768.43
31016319 01	7915		.00	74.0000%	.00	.00	.00
31016320 01	7915		.00	74.0000%	.00	.00	.00
31016321 01	7915		.00	74.0000%	.00	.00	.00
31016322 01	7915		.00	74.0000%	.00	.00	.00
31016323 01	1413		.00	74.0000%	.00	.00	.00
31016332 01	8945		.00	74.0000%	.00	.00	.00
31016333 01	8945		.00	74.0000%	.00	.00	.00
31016334 01	8945		.00	74.0000%	.00	.00	.00
31016340 01			.00	74.0000%	.00	.00	.00
31016341 01	2365		.00	74.0000%	.00	.00	.00
31016342 01			.00	74.0000%	.00	.00	.00
31016343 01	3151		.00	74.0000%	.00	.00	.00
31016344 01			.00	74.0000%	.00	.00	.00
31016345 01			.00	74.0000%	.00	.00	.00
31016346 01			.00	74.0000%	.00	.00	.00
31016347 01	4904		.00	74.0000%	.00	.00	.00
31016348 01	7853		.00	74.0000%	.00	.00	.00
31016349 01	7853		.00	74.0000%	.00	.00	.00
31016351 01	9191		.00	74.0000%	.00	.00	.00
31016368 01	11157		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND HYBRID DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

11/30/11 BSETVALP1
 9:13:46

AM12

Liqt#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
31016377 01	9191		.00	74.0000%	.00	.00	.00
31016387 01	9356		.00	74.0000%	.00	.00	.00
31016388 01	3951		.00	74.0000%	.00	.00	.00
31016393 01			.00	74.0000%	.00	.00	.00
31016394 01	10624		.00	74.0000%	.00	.00	.00
31016395 01	9453		.00	74.0000%	.00	.00	.00
31016994 01	11110		.00	74.0000%	.00	.00	.00
32001266 01			.00	74.0000%	.00	.00	.00
32001425 01			.00	74.0000%	.00	.00	.00
32016234 01	8679		.00	74.0000%	.00	.00	.00
34000028 01	5414		.00	74.0000%	.00	.00	.00
34000415 01			.00	74.0000%	.00	.00	.00
34002322 01			.00	74.0000%	.00	.00	.00
34014857 01	10475		.00	74.0000%	.00	.00	.00
34014859 01	10475		.00	74.0000%	.00	.00	.00
34015680 01	ANIC0025		.00	74.0000%	.00	.00	.00
34016367 01			.00	74.0000%	.00	.00	.00
35000695 01			.00	74.0000%	.00	.00	.00
35014652 01	9256		.00	74.0000%	.00	.00	.00
35014687 01	9460		.00	74.0000%	.00	.00	.00
35014688 01	9460		.00	74.0000%	.00	.00	.00
35014689 01	9460		.00	74.0000%	.00	.00	.00
35014690 01	9460		.00	74.0000%	.00	.00	.00
35014710 01	9577		.00	74.0000%	.00	.00	.00
35014715 01	9627		.00	74.0000%	.00	.00	.00
35014829 01	10259		.00	74.0000%	.00	.00	.00
36000034 01	9152		.00	74.0000%	.00	.00	.00
36014551 01	8588		.00	74.0000%	.00	.00	.00
36016366 01			.00	74.0000%	.00	.00	.00
37002699 01			.00	74.0000%	.00	.00	.00
37003103 01			.00	74.0000%	.00	.00	.00
37013746 01	620		.00	74.0000%	.00	.00	.00
37013764 01	1621		.00	74.0000%	.00	.00	.00
37015407 01	ANIC0017		.00	74.0000%	.00	.00	.00
37015539 01	8173		.00	74.0000%	.00	.00	.00

ACCELERATION NATIONAL-SECOND INTERIM DISTRIBUTION
 Proof of Claims - Class 02
 Determined Value Distribution Report
 Distribution Percentage 74.0000%

11/30/11 DSDETVALP1
 9:13:46

AW112

Liq#/Seq#	Claim#	Payee/Address	Determined Value	Distribution %	Total Distribution Payment	Less: Prev Payments/Allow	Check Amount
37015693 01	6958		.00	74.0000%	.00	.00	.00
37015698 01	ANIC0022		.00	74.0000%	.00	.00	.00
38003160 01			.00	74.0000%	.00	.00	.00
41004831 01			.00	74.0000%	.00	.00	.00
41013785 01	1622		.00	74.0000%	.00	.00	.00
41013786 01	1622		.00	74.0000%	.00	.00	.00
41013814 01	2290		.00	74.0000%	.00	.00	.00
41013815 01	2290		.00	74.0000%	.00	.00	.00
41013817 01	2290		.00	74.0000%	.00	.00	.00
41014043 01	5345		.00	74.0000%	.00	.00	.00
41014081 01	5800		.00	74.0000%	.00	.00	.00
41014137 01	6253		.00	74.0000%	.00	.00	.00
41014138 01	6253		.00	74.0000%	.00	.00	.00
41014217 01	6737		.00	74.0000%	.00	.00	.00
42003443 01			.00	74.0000%	.00	.00	.00
42006008 01			.00	74.0000%	.00	.00	.00
42006677 01			.00	74.0000%	.00	.00	.00
42006762 01			.00	74.0000%	.00	.00	.00
42007215 01			.00	74.0000%	.00	.00	.00
42009067 01	1685		.00	74.0000%	.00	.00	.00
43014967 01	11142		.00	74.0000%	.00	.00	.00
45016357 01	3664779		.00	74.0000%	.00	.00	.00
45013642 01	ANIC0011		936.76	74.0000%	693.20	365.34	327.86
45014692 01	9465		.00	74.0000%	.00	.00	.00
45014713 01	9688		.00	74.0000%	.00	.00	.00
45015574 01	11629		.00	74.0000%	.00	.00	.00
45015581 01	11629		.00	74.0000%	.00	.00	.00
45015837 01	6070		.00	74.0000%	.00	.00	.00
45015838 01	6070		.00	74.0000%	.00	.00	.00
75015745 01	ANIC0029		.00	74.0000%	.00	.00	.00
75016245 01	5869		.00	74.0000%	.00	.00	.00
Count .	521		54,169,334.57		53,085,307.59	51,526,040.48	\$1,459,267.11

Grand Totals: