

IN THE COURT OF COMMON PLEAS  
FRANKLIN COUNTY, OHIO

Mary Jo Hudson, Ohio Superintendent of  
Insurance, in her Capacity as Liquidator  
of Renaissance Health Plan, Inc.,

Plaintiff,

vs.

Renaissance Health Plan, Inc.

Defendant.

Case No. 02CVH08-9275

Judge Patrick E. Sheeran

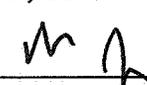
**MOTION FOR APPROVAL OF PERIODIC ACCOUNTING OF LIQUIDATOR  
FOR THE PERIODS OF JULY 1, 2008 TO DECEMBER 31, 2008 AND  
JANUARY 1, 2009 TO JUNE 30, 2009**

Plaintiff, Mary Jo Hudson, Ohio Superintendent of Insurance, in her capacity as Liquidator of Renaissance Health Plan, Inc. (the "Liquidator"), moves this Court for an Order approving the Statements of Cash Receipts and Disbursements of the Liquidator for the periods July 1, 2008 to December 31, 2008 and January 1, 2009 to June 30, 2009, as set forth in the attached Exhibits A and B. The grounds in support of this Motion are set forth in the accompanying Memorandum in Support.

Respectfully submitted,

RICHARD CORDRAY  
Attorney General State of Ohio

By Outside Counsel:  
KEGLER, BROWN, HILL & RITTER, C.O.P.A.

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

FILED  
COMMON PLEAS COURT  
FRANKLIN COUNTY  
OHIO  
2009 SEP 15 PM 2:54  
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## MEMORANDUM IN SUPPORT

This Motion is brought by the Liquidator requesting that this Court approve the Statements of Receipts and Disbursements of the Liquidator for the periods July 1, 2008 to December 31, 2008 and January 1, 2009 to June 30, 2009. These receipts and expenditures are described and set forth in the attached Exhibits A and B.

By Order of this Court entered on November 6, 2002, the Ohio Superintendent of Insurance was appointed Liquidator of Renaissance Health Plan, Inc., ("RHP") and was empowered, authorized and directed to liquidate all of the property and assets of RHP in accordance with the laws of Ohio and under the continuing jurisdiction of this Court. As part of the liquidation, the Liquidator collects all debts and moneys due RHP, and makes payment of necessary expenses. 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.

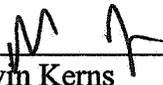
The Liquidator is also required by R.C. 3903.18(E) to periodically account to the Court, throughout the pendency of the RHP liquidation proceeding, to be submitted in the forms attached hereto as Exhibits A and B. Such accountings may assist the Court in monitoring the progress and status of the liquidation,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

WHEREFORE, for the reasons outlined above, the Liquidator respectfully requests the Court to approve the attached Statements of Receipts and Disbursements of the Liquidator for the periods July 1, 2008 to December 31, 2008 and January 1, 2009 to June 30, 2009.

Respectfully submitted,

RICHARD CORDRAY  
Attorney General State of Ohio

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

  
\_\_\_\_\_  
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*Attorneys for Mary Jo Hudson, in her capacity as  
Liquidator of Renaissance Health Plan, Inc.*

**EXHIBIT A**

**July 1, 2008 to December 31, 2008**

RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CUMULATIVE FROM NOVEMBER 6, 2002 THROUGH DECEMBER 31, 2008

	Current Period 7/1/2008 TO 12/31/2008	Year to Date 1/1/2008 TO 12/31/2008	CUMULATIVE FROM 11/06/02
<b>Beginning Cash &amp; Invested Assets (Note 1)</b>	<b>6,858,136.43</b>	<b>2,419,986.33</b>	<b>3,042,454.53</b>
<b>Receipts:</b>			
Interest Income (Note 2)	37,229.72	67,071.14	481,533.49
Reimbursement of Paid Claims	0.00	0.00	96,033.08
Premiums Collected	0.00	0.00	141,560.57
Reinsurance Recoveries	0.00	0.00	33,278.08
Unearned Commissions Collected	0.00	0.00	372.75
Proceeds from Sale of Furniture & Equipment (Note 3)	14.79	14.79	19,611.78
Proceeds from Class Action Lawsuit	0.00	1,512.74	32,369.54
Recovery of Preference Payments	0.00	0.00	2,000,000.00
Capitation Refunds	0.00	0.00	3,676.19
Proceeds from Cleveland Voided Payroll Checks	0.00	0.00	6,914.38
Proceeds from Settlement with Directors and Officers	0.00	4,500,000.00	4,500,000.00
Reimbursements of Cobra Premium Payments	0.00	0.00	5,402.88
Salvage & Subrogation	0.00	0.00	55,329.53
Postage Refund	0.00	0.00	7,009.91
Tax Refunds	0.00	0.00	2,542.76
Recovery of Rx America Receivable - Akron City Health Systems	0.00	0.00	64,243.32
ACLIC Settlement Deposited in Error	0.00	0.00	15,259.28
Insurance Recovery - Theft of Computer \ Equipment	0.00	0.00	385.91
Reimbursement of Prior Period Intercompany Expenses	124.12	124.12	124.12
Other Income	0.00	0.00	33,933.71
<b>Total Receipts</b>	<b>37,368.63</b>	<b>4,568,722.79</b>	<b>7,499,581.28</b>
<b>Disbursements:</b>			
<b>Compensation:</b>			
Salaries (Note 4)	39,782.39	78,432.85	1,170,306.84
Employee Benefits (Note 5)	5,125.86	8,962.45	90,737.53
Payroll and Other Taxes (Note 6)	2,378.78	5,390.06	86,397.62
<b>Professional Fees:</b>			
Legal Fees (Note 7)	7,944.95	16,838.14	1,093,499.63
Consulting Fees and Other Outside Contracts (Note 8)	3,648.39	4,664.35	573,423.82
Tax Preparation and Audit Fees (Note 9)	2,637.46	3,517.02	37,907.55
<b>Other Expenses of Administration of Company and its Property:</b>			
Rent and Rent Items (Note 10)	12,529.62	26,478.04	239,810.36
Equipment Expenses (Note 11)	204.46	312.82	45,024.14
Travel and Travel Items (Note 12)	817.50	1,350.32	115,516.56
Postage, Freight, Telephone and Internet (Note 13)	450.47	1,210.06	75,928.75
Office Supply Expense (Note 14)	213.81	400.87	11,626.95
Data Processing (Note 15)	124.54	18,256.78	381,725.51
Moving and Relocation Costs (Note 16)	36.84	2,235.81	2,235.81
Other Expenses (Note 17)	2,205.36	3,254.92	153,014.25
<b>All Other Disbursements:</b>			
Return Overpayment of Premium	0.00	0.00	10,971.23
Payment to ACLIC for Deposit made in Error	0.00	0.00	15,259.28
<b>Total Disbursements</b>	<b>78,100.43</b>	<b>171,304.49</b>	<b>4,103,385.83</b>
Recovery of Statutory Deposit ( Certificate of Deposit ) OH	0.00	0.00	378,754.65
<b>Ending Cash &amp; Invested Assets (Note 1)</b>	<b>6,817,404.63</b>	<b>6,817,404.63</b>	<b>6,817,404.63</b>

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

RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JULY 1, 2008 THROUGH DECEMBER 31, 2008

Note 1	<u>Cash and Invested Assets</u>	Beginning Balance 06/30/08	Ending Balance 12/31/08
	<b>Unencumbered Cash &amp; Invested Assets</b>		
	Cash	50,136.43	71,369.51
	Repurchase Agreements	6,808,000.00	0.00
	Bonds / T-Bill at Amortized Value	0.00	0.00
	JP Morgan Funds - Money Market	0.00	6,746,035.12
	<b>Total Unencumbered Cash &amp; Invested Assets</b>	<u>6,858,136.43</u>	<u>6,817,404.63</u>
	<b>Encumbered Non Cash Assets</b>		
		0.00	0.00
	<b>Total Encumbered Non Cash Assets</b>	<u>0.00</u>	<u>0.00</u>
	<b>Total Cash and Invested Assets and Non Cash Assets</b>	<u>6,858,136.43</u>	<u>6,817,404.63</u>
<b>Note 2</b>	<b><u>Interest Income</u></b>		
	Interest on Repurchase Agreements	35,056.60	
	Interest on Money Market Funds	2,173.12	
	<b>Total Interest Income</b>	<u>37,229.72</u>	
<b>Note 3</b>	<b><u>Proceeds from Sale of Furniture and Equipment</u></b>		
	Sale of Surplus Office Equipment	14.79	
	<b>Total Proceeds from Sale of Furniture and Equipment</b>	<u>14.79</u>	
<b>Note 4</b>	<b><u>Salaries</u></b>		
	Chief Deputy Liquidator	1,863.37	
	Deputy Liquidators	10,413.35	
	Employee Salaries	27,505.67	
	<b>Total Salary Expense</b>	<u>39,782.39</u>	
<b>Note 5</b>	<b><u>Employee Benefits</u></b>		
	Salaries 401K Employer Contribution	615.06	
	Employee Insurance Benefits	3,663.69	
	Employee Related Expense - Other	826.72	
	SimplexGrinnell - Employee Security Badges and Supplies	20.39	
	<b>Total Employee Benefits Expense</b>	<u>5,125.86</u>	
<b>Note 6</b>	<b><u>Payroll and Other Taxes</u></b>		
	Workers' Compensation Insurance	91.77	
	State Unemployment Tax	6.25	
	Federal Unemployment Tax	3.74	
	FICA Tax	2,277.02	
	<b>Total Payroll and Other Tax Expense</b>	<u>2,378.78</u>	
<b>Note 7</b>	<b><u>Legal Fees</u></b>		
	<b><u>Special Counsel</u></b>		
	Kegler, Brown, Hill & Ritter	7,545.00	
		<u>7,545.00</u>	
	<b><u>Legal Expenses</u></b>		
	Kegler, Brown, Hill & Ritter	399.95	
		<u>399.95</u>	
	<b>Total Legal Fees &amp; Expenses</b>	<u>7,944.95</u>	

RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JULY 1, 2008 THROUGH DECEMBER 31, 2008

<b>Note 8</b>	<b><u>Consulting Fees and Other Outside Contracts</u></b>	
	ADP- Payroll Processing Fees	83.77
	Kim Burnside - POC Admin. Consultant	1,548.63
	RASP Consulting Inc - IT Consultant	765.51
	Teksystems - IT Consultant	1,250.48
	Total Consulting Fees and Other Outside Contracts	<u>3,648.39</u>
<b>Note 9</b>	<b><u>Tax Preparation and Audit Fees</u></b>	
	Schneider Downs & Co. - Audit Fees - 2008	2,637.46
	Total Tax Preparation and Audit Fees	<u>2,637.46</u>
<b>Note 10</b>	<b><u>Rent and Rent Items</u></b>	
	Rent on Leased Properties - Columbus Office Space	4,465.40
	Rent on Leased Properties - Columbus Warehouse	5,590.87
	Rent - Other and Safe Deposit Box	50.81
	Furniture, Fixtures, & Equipment Rent	807.83
	Trash and Recycling	32.79
	Utilities-Gas / Electric	621.09
	Janitorial Service	960.83
	Total Rent and Rent Items	<u>12,529.62</u>
<b>Note 11</b>	<b><u>Equipment Expense-(Includes Furniture and Fixtures Expense)</u></b>	
	Furniture, Fixtures, & Equipment (Various)	204.46
	Total Equipment Expense	<u>204.46</u>
<b>Note 12</b>	<b><u>Travel and Travel Items</u></b>	
	Travel/Accommodation-Transportation	758.08
	Travel Expenses and Meals	59.42
	Total Travel and Travel Items	<u>817.50</u>
<b>Note 13</b>	<b><u>Postage, Freight, Telephone, and Internet</u></b>	
	Postage	57.30
	Express and Freight	0.68
	Telephone & Fax	317.50
	Internet - Internet Access	74.99
	Total Postage, Freight, Telephone, and Internet	<u>450.47</u>
<b>Note 14</b>	<b><u>Office Supply Expense</u></b>	
	Office Supplies	213.81
	Total Office Supply Expense	<u>213.81</u>
<b>Note 15</b>	<b><u>Data Processing</u></b>	
	Computer Maintenance	8.89
	Computer Supplies	104.33
	Microman Inc - Software Purchase and Labor	12.23
	Computer Software Lease - ( PPC Reimbursement GOE )	(0.91)
	Total Data Processing Expense	<u>124.54</u>
<b>Note 16</b>	<b><u>Moving and Relocation Costs</u></b>	
	Commercial Works, Inc. - Move Planning / Expenses	36.84
	Total Moving and Relocation Costs	<u>36.84</u>
<b>Note 17</b>	<b><u>Other Expenses</u></b>	
	Training & Seminars	51.66
	Insurance Building Liability	95.75
	Registration & Dues	8.07
	Moving Expense - ( PPC Reimbursement GOE )	(0.41)
	Professional and D & O / EPLIC Liability Insurance	1,684.41
	FF& E and IT - Non Capitalized Purchases	68.69
	Books & Periodicals	10.51
	Contract Printing and Copying ( Projects )	229.93
	Collection & Bank Charges	2.06
	401K Plan Expenses	22.78
	Temporary Help	29.52
	Misc Expense	2.39
	Total Other Expenses	<u>2,205.36</u>

**RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JULY 1, 2008 THROUGH DECEMBER 31, 2008**

**SCHEDULE A**

<b>Beginning Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 06/30/08</b>	<b>6,858,136.43</b>
<b>Decrease in Cash and Invested Assets (Unencumbered)</b>	<b><u>(40,731.80)</u></b>
<b>Actual Decrease in Cash and Invested Assets (Unencumbered)</b>	<b>(40,731.80)</b>
<b>Non Cash Assets (Encumbered) Amoritization of Premium/Discount</b>	<b><u>0.00</u></b>
<b>Ending Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 12/31/08</b>	<b><u><u>6,817,404.63</u></u></b>

**EXHIBIT B**

**January 1, 2009 to June 30, 2009**

RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CUMULATIVE FROM NOVEMBER 6, 2002 THROUGH JUNE 30, 2009

	Current Period 1/1/2009 TO 6/30/2009	Year to Date 1/1/2009 TO 6/30/2009	CUMULATIVE FROM 11/06/02
<b>Beginning Cash &amp; Invested Assets (Note 1)</b>	<b>6,817,404.63</b>	<b>6,817,404.63</b>	<b>3,042,454.53</b>
Receipts:			
Interest Income (Note 2)	15,661.27	15,661.27	497,194.76
Reimbursement of Paid Claims (Note 3)	39.10	39.10	96,072.18
Premiums Collected	0.00	0.00	141,560.57
Reinsurance Recoveries	0.00	0.00	33,278.08
Unearned Commissions Collected	0.00	0.00	372.75
Proceeds from Sale of Furniture & Equipment (Note 4)	74.64	74.64	19,671.63
Proceeds from Class Action Lawsuit	0.00	0.00	32,369.54
Recovery of Preference Payments	0.00	0.00	2,000,000.00
Capitation Refunds	0.00	0.00	3,676.19
Proceeds from Cleveland Voided Payroll Checks	0.00	0.00	6,914.38
Proceeds from Settlement with Directors and Officers	0.00	0.00	4,500,000.00
Reimbursements of Cobra Premium Payments	0.00	0.00	5,402.88
Salvage & Subrogation	0.00	0.00	55,329.53
Postage Refund	0.00	0.00	7,009.91
Tax Refunds	0.00	0.00	2,542.76
Recovery of Rx America Receivable - Akron City Health Systems	0.00	0.00	64,243.32
ACLIC Settlement Deposited in Error	0.00	0.00	15,259.28
Insurance Recovery - Theft of Computer \ Equipment	0.00	0.00	385.91
Reimbursement of Prior Period Intercompany Expenses	0.00	0.00	124.12
Other Income	0.00	0.00	33,948.50
<b>Total Receipts</b>	<b>15,775.01</b>	<b>15,775.01</b>	<b>7,515,356.29</b>
Disbursements:			
Compensation:			
Salaries (Note 5)	31,123.32	31,123.32	1,201,430.16
Employee Benefits (Note 6)	7,527.90	7,527.90	98,245.04
Payroll and Other Taxes (Note 7)	2,673.05	2,673.05	89,070.67
Professional Fees:			
Legal Fees (Note 8)	6,197.53	6,197.53	1,099,697.16
Consulting Fees and Other Outside Contracts (Note 9)	2,821.91	2,821.91	576,252.92
Tax Preparation and Audit Fees (Note 10)	11,304.00	11,304.00	49,211.55
Other Expenses of Administration of Company and its Property:			
Rent and Rent Items (Note 11)	11,817.86	11,817.86	251,625.71
Maintenance / Repair: Facility and FF & E (Note 12)	141.33	141.33	45,185.86
Travel and Travel Items (Note 13)	188.99	188.99	115,705.55
Postage, Freight, Telephone and Internet (Note 14)	325.30	325.30	76,254.05
Office Supply Expense (Note 15)	277.30	277.30	11,904.25
Data Processing (Note 16)	368.72	368.72	382,087.04
Banking and Investment Expense	323.62	323.62	323.62
Warehouse Consolidation Project Expenses (Note 17)	1,728.43	1,728.43	1,728.43
Moving and Relocation Costs	0.00	0.00	2,235.81
Other Expenses (Note 18)	581.60	581.60	153,598.36
All Other Disbursements:			
Return Overpayment of Premium	0.00	0.00	10,971.23
Federal Income Tax (Note 19)	100,000.00	100,000.00	100,000.00
Payment to ACLIC for Deposit made in Error	0.00	0.00	15,259.28
<b>Total Disbursements</b>	<b>177,400.86</b>	<b>177,400.86</b>	<b>4,280,786.69</b>
Recovery of Statutory Deposit ( Certificate of Deposit ) OH	0.00	0.00	378,754.65
<b>Ending Cash &amp; Invested Assets (Note 1)</b>	<b>6,655,778.78</b>	<b>6,655,778.78</b>	<b>6,655,778.78</b>

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

RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2009

Note 1	<u>Cash and Invested Assets</u>	Beginning Balance 12/31/08	Ending Balance 06/30/09
<b>Unencumbered Cash &amp; Invested Assets</b>			
	Cash	71,369.51	90,082.39
	Repurchase Agreements	0.00	0.00
	Bonds / T-Bill at Amortized Value	0.00	0.00
	JP Morgan Funds - Money Market	6,746,035.12	6,565,696.39
	<b>Total Unencumbered Cash &amp; Invested Assets</b>	<b>6,817,404.63</b>	<b>6,655,778.78</b>
<b>Encumbered Non Cash Assets</b>			
		0.00	0.00
	<b>Total Encumbered Non Cash Assets</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Cash and Invested Assets and Non Cash Assets</b>	<b>6,817,404.63</b>	<b>6,655,778.78</b>
Note 2	<u>Interest Income</u>		
	Interest on Money Market Funds	15,661.27	
	<b>Total Interest Income</b>	<b>15,661.27</b>	
Note 3	<u>Reimbursement of Paid Claims</u>		
	AIM Healthcare Services	39.10	
	<b>Total Reimbursement of Paid Claims</b>	<b>39.10</b>	
Note 4	<u>Proceeds from Sale of Furniture and Equipment</u>		
	Maintenance Link - Sale of Warehouse Equipment	50.00	
	Capital Choice - Sale of Surplus Furniture	2.23	
	Cassel & Associates - Auction Proceeds from Sale of Furniture	22.41	
	<b>Total Proceeds from Sale of Furniture and Equipment</b>	<b>74.64</b>	
Note 5	<u>Salaries</u>		
	Chief Deputy Liquidator	2,443.27	
	Deputy Liquidators	4,092.11	
	Employee Salaries	24,587.94	
	<b>Total Salary Expense</b>	<b>31,123.32</b>	
Note 6	<u>Employee Benefits</u>		
	Salaries 401K Employer Contribution	527.81	
	Employee Insurance Benefits	6,204.20	
	Employee Related Expense - Other	796.33	
	Employee Security Badges and Supply	(0.44)	
	<b>Total Employee Benefits Expense</b>	<b>7,527.90</b>	
Note 7	<u>Payroll and Other Taxes</u>		
	Workers' Compensation Insurance	168.01	
	State Unemployment Tax	269.35	
	Federal Unemployment Tax	93.67	
	FICA Tax	2,142.02	
	<b>Total Payroll and Other Tax Expense</b>	<b>2,673.05</b>	

RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2009

<b>Note 8</b>	<b><u>Legal Fees</u></b>	
	<b><u>Special Counsel</u></b>	
	Kegler, Brown, Hill & Ritter	6,020.00
		<u>6,020.00</u>
	<b><u>Legal Counsel</u></b>	
		<u>6,020.00</u>
	<b><u>Legal Expenses</u></b>	
	Kegler, Brown, Hill & Ritter	177.53
		<u>177.53</u>
	Total Legal Fees & Expenses	<u><u>6,197.53</u></u>
<b>Note 9</b>	<b><u>Consulting Fees and Other Outside Contracts</u></b>	
	1099 Connection - Governmental Reporting	1.46
	ADP- Payroll Processing Fees	149.31
	Kim Burnside - POC Admin. Consultant	1,621.14
	RASP Consulting Inc - IT Consultant	1,050.00
	Total Consulting Fees and Other Outside Contracts	<u><u>2,821.91</u></u>
<b>Note 10</b>	<b><u>Tax Preparation and Audit Fees</u></b>	
	Schneider Downs & Co. - Audit Fees - 2008	243.00
	Schneider Downs & Co. - Tax Filings 2003-2006	8,800.00
	Schneider Downs & Co. - 2007 Tax Return	2,200.00
	Tax Research - AMT and NOL	61.00
	Total Tax Preparation and Audit Fees	<u><u>11,304.00</u></u>
<b>Note 11</b>	<b><u>Rent and Rent Items</u></b>	
	Rent on Leased Properties	10,162.82
	Furniture, Fixtures, & Equipment Rent	1,090.38
	Utilities-Gas / Electric	522.74
	Trash and Recycling	41.36
	Janitorial Service	0.56
	Total Rent and Rent Items	<u><u>11,817.86</u></u>
<b>Note 12</b>	<b><u>Maintenance / Repair: Facility and FF &amp; E</u></b>	
	Facility and FF & E - Repairs and Maintenance	141.33
	Total Maintenance / Repair: Facility and FF & E	<u><u>141.33</u></u>
<b>Note 13</b>	<b><u>Travel and Travel Items</u></b>	
	Travel/Accommodation-Transportation	172.12
	Travel Expenses and Meals	16.87
	Total Travel and Travel Items	<u><u>188.99</u></u>

RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2009

<b>Note 14</b>	<b><u>Postage, Freight, Telephone, and Internet</u></b>	
	Postage	70.01
	Express and Freight	1.77
	Telephone & Fax	182.76
	Internet - Internet Access	70.76
	Total Postage, Freight, Telephone, and Internet	<u>325.30</u>
<b>Note 15</b>	<b><u>Office Supply Expense</u></b>	
	Office Supplies	277.30
	Total Office Supply Expense	<u>277.30</u>
<b>Note 16</b>	<b><u>Data Processing</u></b>	
	Computer Maintenance	288.62
	Computer Supplies	46.77
	Microman - Software Purchase and Labor	33.33
	Total Data Processing Expense	<u>368.72</u>
<b>Note 17</b>	<b><u>Warehouse Consolidation Project Expenses*</u></b>	
	Liquidation Employees Travel Expense - Mileage Reimbursement (Various Employees)	29.37
	Storage - FRC Storage Fees	273.28
	Office Supplies - Boxes & Labels	35.14
	Trash & Recycling Expenses	25.01
	Custom Air - A/C Replacement and Maintenance	44.96
	FRC Pack & Pickup Expense	1,177.10
	Moving Expense (Gordon Flesch)	6.93
	Temporary Help	136.64
	Total Warehouse Consolidation Project Expenses	<u>1,728.43</u>
	<p>* To reduce administrative expenses and conserve estate assets for the benefit of policyholders and claimants, the Liquidator elected not to renew at 6/30/2009 three (3) warehouse leases. Rather, the Liquidator repaired and re-shelved the one (1) remaining warehouse to hold records required for the ongoing administration of the liquidation proceedings. Simultaneously, the Liquidator undertook a review of all records stored in the four (4) warehouses to determine which records of the insolvent companies should be retained for future reference, which should be placed in offsite storage, and which were no longer useful. Pursuant to R.C. 3903.48, the Liquidator sought court orders from the courts supervising the liquidation proceedings to destroy records that were determined to be no longer useful. The Liquidator also moved approximately 100,000 boxes of records to Fireproof Records Center to be held until such time as they may be destroyed pursuant to records destruction schedules approved by the courts. The Liquidator estimates that the results of this warehouse consolidation will reduce overhead expenses attributable to the closed warehouse by approx. \$169,000/year and achieve more expeditious closing of an estate.</p>	
<b>Note 18</b>	<b><u>Other Expenses</u></b>	
	Training & Seminars	48.86
	Insurance Building Liability	412.32
	Registration & Dues	24.96
	FF& E and IT - Non Capitalized Purchases	26.10
	Contract Printing and Copying ( Projects )	18.03
	401K Plan Expenses	46.01
	Misc Expense	5.32
	Total Other Expenses	<u>581.60</u>
<b>Note 19</b>	<b><u>Federal Income Tax</u></b>	
	2008 Federal Income Tax Estimate	100,000.00
	Total Federal Income Tax	<u>100,000.00</u>

Due to the limitation of Net Operating Loss associated with the computation of Alternative Minimum Tax, Tax Counsel has advised that the above 2008 Federal Tax estimate be deposited.

**RENAISSANCE HEALTH PLAN, INC., IN LIQUIDATION  
LIQUIDATION DATE NOVEMBER 6, 2002  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2009**

**SCHEDULE A**

<b>Beginning Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 12/31/08</b>	<b>6,817,404.63</b>
Decrease in Cash and Invested Assets (Unencumbered)	<u>(161,625.85)</u>
<b>Actual Decrease in Cash and Invested Assets (Unencumbered)</b>	<b>(161,625.85)</b>
<b>Non Cash Assets (Encumbered) Amortization of Premium/Discount</b>	<u>0.00</u>
<b>Ending Cash (Unencumbered) and Non Cash (Encumbered) Assets as of 06/30/09</b>	<b><u>6,655,778.78</u></b>