

STATE OF VERMONT

SUPERIOR COURT
WASHINGTON UNIT

COMMISSIONER OF THE
DEPARTMENT OF FINANCIAL
REGULATION
PLAINTIFF,

v.

DOCTORS AND SURGEONS
NATIONAL RISK RETENTION GROUP
IC, INC.
RESPONDENT.

CIVIL DIVISION
DOCKET NO. 559-916 Wncv

**LIQUIDATOR'S STATUS REPORT, ANNUAL ACCOUNTING,
AND EIGHTH REPORT OF CLAIMS**

I, J. David Leslie, Special Deputy Liquidator, hereby submit this status report regarding the liquidation of Doctors and Surgeons National Risk Retention Group IC, Inc. ("DSNRRG" or the "Company"), annual accounting (attached hereto as Exhibit A), and the Liquidator's Eighth Report of Claims (attached hereto as Exhibit B).

1. **Background.** DSNRRG was placed in rehabilitation by the Court's Order for Rehabilitation of Doctors and Surgeons National Risk Retention Group IC, Inc. ("Rehabilitation Order") entered on October 7, 2016. The Rehabilitation Order appointed the Commissioner of the Department of Financial Regulation as Rehabilitator ("Rehabilitator") and authorized him to implement a plan of rehabilitation ("Rehabilitation Plan"). The key to the Rehabilitation Plan was a partial payment arrangement in which all policy-holder level claims were to receive payment (and bear losses) at an equal rate. That payment rate was initially set at 50% but reduced to 35% in December 2016 when the Company's third-party administrator ("TPA") and actuarial consultants reported adverse loss development and uncertainty regarding DSNRRG's

ultimate liabilities. See Rehabilitator’s Second Status Report, filed December 20, 2016, ¶ 10. In the spring of 2017, the TPA updated its claims analysis and recommended significant increases in case reserves while the actuarial consultants advised that the conditions necessary for producing a credible reserve estimate (e.g. claim volume and stability in claim development) were not present such that liabilities could not be estimated in an actuarially sound manner. In light of this analysis the Commissioner concluded that Liquidation was necessary and petitioned the Court to transition the proceeding from rehabilitation to liquidation.

2. On August 10, 2017, the Court entered its Order of Liquidation (“Liquidation Order”) that, among other things, appointed the Commissioner of the Department of Financial Regulation as Liquidator (“Liquidator”), authorized him to appoint a special deputy liquidator, and approved the Plan of Liquidation. See Order of Liquidation ¶¶ 1, 5, 6, and 7. The Liquidator appointed me to serve as Special Deputy Liquidator on August 17, 2017.

3. The Liquidator’s Prior Status Reports. On May 9, 2018, the Liquidator filed his first status report with the Court, advising as to the issuance of notice to potential creditors and other individuals/entities entitled to receive notice, the receipt of proof of claim (“POC”) forms from potential creditors, the engagement of a claims adjudicator, Company assets, and next steps planned in the liquidation proceeding. Subsequent status reports were filed on: August 20, 2018; January 31, 2019; August 29, 2019; February 28, 2020; September 4, 2020; March 12, 2021; September 29, 2021; and September 21, 2022. These reports provided information regarding estate assets, estimated liabilities, the receipt and investigation of claims, and various administrative issues. All reports, together with other key liquidation documents, have been posted on the liquidation website – www.dsnrrg.com.

4. The Liquidator’s most recent status report – filed on September 21, 2022 – noted that all but one of the policy-related claims filed in this proceeding had been finally determined.

The complicated dynamics of the last remaining claim – POC 127 – had prevented settlement amongst the parties in the underlying civil action. Further, because of a material dispute as to the potential claim value, efforts to resolve the DSNRRG-related aspects of the matter would either present a high risk of claims-related litigation (and associated dissipation of estate assets) or deprive the estate and its creditors of the potential for a favorable result (which would permit a greater distribution). The Liquidator therefore concluded that it would be most efficient to establish a reserve sufficient to make a distribution equal to policy limits, to disburse substantially all other estate assets, and to effectively freeze this proceeding pending resolution of POC 127. POC 127 has now been resolved as set forth in the Liquidator’s Eighth Report of Claims submitted herewith.

5. Estate Distributions. The Plan of Liquidation requires, among other things that the Liquidator “monitor DSNRRG’s financial condition and, as circumstances warrant, petition the Court to establish a distribution percentage for making interim payments on finally determined claims in priority class 3.” See *id.*, ¶ 2.d. As claims were filed, investigated, and determined in the liquidation proceeding it became possible to project estate assets and liabilities and therefore DSNRRG’s financial condition. On the basis of this information, the Liquidator filed a Motion for an Order Authorizing Distributions on Allowed Priority Class 1 Claims and an Interim Distribution on Allowed Class 3 Claims on August 29, 2019, seeking authority to pay allowed priority class 1 claims in full and to make an interim distribution on allowed priority class 3 claims of 35%. See 8 V.S.A. §§ 7081 (regarding priority classes) and 7083 (regarding interim distributions). The Court granted the motion and the Liquidator was able to distribute \$2,640 to claimants with allowed priority class 1 claims and \$851,403 to claimants with allowed priority class 3 claims.

6. As noted above, by the summer of 2021 the Liquidator had investigated and determined all but one of the policy-related claims filed against DSNRRG. With nearly all of the Company's liabilities crystalized, it was therefore possible for the Liquidator to conduct a fresh analysis of DSNRRG's financial condition. On September 21, 2022, the Liquidator filed a Motion for a Second Interim Distribution on allowed Class 3 Claims which requested authority for an increase in the distribution percentage for allowed priority class 3 claims from 35% to 42.9% – a level calculated to disburse substantially all of the estate's assets except for those required to support reserves for administrative expenses and the final remaining claim. The Court granted the motion and the Liquidator was then able to distribute \$1,371,605 to claimants with allowed priority class 3 claims.

7. Now that the last open class 3 claim has been resolved, the Liquidator is working to develop a plan for termination of the proceeding which will include a final distribution on allowed class 3 claims. The precise level is not yet known but the Liquidator projects that the final distribution percentage will be approximately 47.5%.

ANNUAL ACCOUNTING & BALANCE SHEET

8. Annual Accounting. The Liquidator is required to file an annual accounting with the Court including the assets and liabilities of DSNRRG and all funds received or disbursed during the current period. See 8 V.S.A. § 7057(e); Liquidator Order, ¶ 4. Because there has been minimal estate activity over the past 24 months while the Liquidator awaited resolution of POC 127, the Liquidator did not file an annual accounting in 2023. The Liquidator now files a ledger showing all funds received or disbursed by DSNRRG between entry of the Liquidation Order and August 31, 2024, which is attached as Exhibit A.

9. Balance Sheet. A simplified balance sheet reflecting DSNRRG's financial condition as of August 31, 2024, is presented below in Table 1 on the following page.

Table 1 -- Simplified DSNRRG Balance Sheet as of August 31, 2024

ASSETS	
Cash & cash equivalents	\$ 923,374
Credit for interim distribution in liquidation ¹	2,223,008
Credit for payments in rehabilitation ¹	891,000
Total Assets	\$ 4,036,841
 LIABILITIES	
Priority class 1	
Reserve for administrative expense	\$ 50,000
Priority class 3	
POCs allowed/presented for allowance	\$ 8,363,019
Total Class 1 & Class 3 liabilities	\$ 8,413,019

The asset figures presented in Table 1 reflect the balance of accounts controlled by the Liquidator (i.e. the marshalled assets of the estate) plus payments that DSNRRG made in rehabilitation or liquidation which may be applied in setoff. With regard to liabilities:

- The administrative expense reserve reflects the Liquidator’s estimate as to the cost of the work necessary to complete this proceeding and reflects cost estimates solicited from the professionals who will prepare DSNRRG’s final tax returns, make necessary reporting to the National Practitioner Data Bank (“NPDB”) and other medical malpractice data collectors, conduct the final distribution of estate assets, escheat unclaimed funds, and make the legal and administrative filings necessary to close this proceeding and terminate DSNRRG’s corporate existence.²

¹ The total amount of allowed priority class 3 claims is set forth as an estate liability. Many of these claims have already received partial payment, however, pursuant to the rehabilitation payments and interim distributions described, above, in ¶¶ 1 (rehabilitation payments) and 5-6 (liquidation distributions). The DSNRRG estate is entitled to take credit for such disbursements when making a final distribution and reporting these credits as an asset ensures that assets and liabilities are presented in a consistent manner in the balance sheet.

² In September 2022, the Liquidator released the majority of funds then held in the administrative expense reserve, reducing the reserve from approximately \$450,000 to \$125,000. The remaining balance of that reserve was approximately \$31,500 by August 2024. The Liquidator has solicited proposals from vendors (e.g. counsel, tax preparers, IT providers, etc...) for the cost remaining to complete this proceeding and the figure presented in Table 1 reflects his updated estimate of the total costs remaining to complete the proceeding.

- The figure for priority class 3 claims reflects the value of the claims previously determined by the Liquidator and allowed by the Court (\$8,113,019) plus the value of the final claim (POC 127) which has been determined at \$250,000 and is being submitted to the Court for approval in the Liquidator’s Eighth Report of Claims (Exhibit B).

The balance sheet includes no entries for priority classes 4-10 because estate assets will not be sufficient to pay priority class 3 claims in full so no distribution can be made on claims falling in the lower priority classes and the Liquidator has deferred making determinations as to the value of such claims. See 8 V.S.A. § 7081.

EIGHTH REPORT OF CLAIMS

10. Prior Reports of Claims. The Liquidator has submitted seven previous reports of claims regarding 152 finally determined claims. The Court’s approval of these reports crystallized the value and priority classification of those claims which, cumulatively, included one claim allowed in priority class 1 (a total value of \$2,640)³ and 88 claims allowed in priority class 3 (a total value of \$8,113,018.59). (The remaining claims fall in priority classes 4-10 or were denied/withdrawn.)

11. Since the Seventh Report of Claims was filed on September 21, 2022, the Liquidator has issued a notice of determination on the final claim that had remained open in this proceeding. See 8 V.S.A. §§ 7078(a) (“Within 60 days from the mailing of the notice [of determination], the claimant may file objections with the liquidator” and “[i]f no such filing is made, the claimant may not further object to the determination”) and 7082(a) (“[T]he liquidator shall present to the court a report... of the claims against the insurer with recommendations”).

³ In November of 2020, the Liquidator learned that seven of the allowed priority class 1 claims had been filed in error. Specifically, the claims sought payment of outstanding invoices from defense counsel for work performed in rehabilitation which counsel later discovered had been paid by the Company’s former TPA. The claims were withdrawn such that priority class 1 claims now consist of a single allowed claim with total value of \$2,640.

That claim is reported in the Liquidator’s Eighth Report of Claims, attached as Exhibit B hereto, together with the Liquidator’s recommendation. See 8 V.S.A. § 7082(a). By his Motion for Order Approving Eighth Report of Claims (filed herewith), the Liquidator requests that the Court enter an order approving the Eighth Report of Claims. See 8 V.S.A. § 7082(b) (“The court may approve, disapprove, or modify the report on claims [filed] by the liquidator.”).

STATUS REPORT

12. Filing of Proofs of Claim. The Liquidator established February 12, 2018, as the claim filing deadline. See Liquidation Order, ¶ 6.B. The Liquidator received 114 POCs before the deadline and subsequently received thirty-three late-filed claims for a total of 147 POCs submitted in this proceeding.⁴

13. Work of the Claims Adjudicator. On October 24, 2017, as contemplated by ¶ 2.c of the Plan of Liquidation, the Liquidator engaged Patrick McGrath, of McGrath Associates, Claims & Risk Services, Inc., to serve as claims adjudicator. The Liquidator has referred all POCs potentially presenting questions of medical malpractice to Mr. McGrath for investigation and valuation. Mr. McGrath has reviewed each claim and presented the Special Deputy Liquidator with an initial report providing background, analysis, and recommendations. Going forward, Mr. McGrath will be assisting the Liquidator in filings with the NPDB and similar State-level entities.

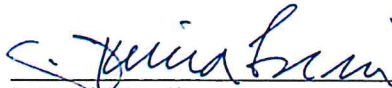
14. Medicare Reporting. DSNRRG, was a writer of liability insurance policies that may qualify as “primary plans” under the Medicare Secondary Payer (“MSP”) statute. See 42 U.S.C.A. § 1395y(b). This means that the Company has certain reporting responsibilities and,

⁴ Some POCs have been subdivided – e.g. POC 43 into POC 43D and 43I – to accommodate assignments or for other administrative purposes. Ultimately, therefore, the Liquidator has issued 153 notices of determination.

if it is discovered that the Medicare or Medicaid trust funds made conditional payments, DSNRRG may have a duty to reimburse the United States. See id.

15. The preparation and submission of MSP reports is a task presenting significant administrative challenges and requiring technical expertise. The Liquidator determined this work could be performed most efficiently by the vendor -- Western Litigation, Inc., now a division of Gallagher Basset Services, Inc. ("GB Specialty") -- that had served as third-party administrator for DSNRRG prior to liquidation and which therefore had most of the relevant data in its systems and the necessary authorizations in place. The Liquidator therefore engaged GB Specialty to gather records, make the necessary queries, and submit records to the Centers for Medicare and Medicaid Services regarding reportable claims. This work is now complete.

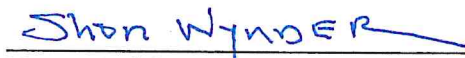
16. Next Steps. If the Court approves the Liquidator's Motion for Order Approving Eighth Report of Claims (filed herewith), the Liquidator will make a 42.9% interim distribution consistent with the Court's prior order regarding distributions on allowed priority class 3 claims. See, supra, ¶ 6. The Liquidator will then develop a plan for termination of the proceeding including final distribution on allowed priority class 3 claims, escheatment of any unclaimed funds, preparing final tax returns, reporting to NPDB and similar State-level entities, destruction of records, and the other administrative tasks required to close the DSNRRG estate. The Liquidator hopes this plan can be submitted within the next 60 days and that an application for discharge can be filed early next year.



J. David Leslie
Special Deputy Liquidator

Dated: September 12, 2024

Subscribed and sworn before me
this 12th day of September, 2024



Notary Public
My commission expires: 5/9/25



SHON L. WYNDER
Notary Public
Commonwealth of Massachusetts
My Commission Expires
May 9, 2025

EXHIBIT A

All Deposits and Distributions from DSNRRG's Accounts between August 10, 2017 and August 31, 2024

Date	Payee/Payor	Description	Amount
9/8/2017	Abbi Smith	Vendor -- Credentialing Requests	\$ 300.00
9/8/2017	Compu-Tecs, LLC	IT/Communication Fees	\$ 1,390.99
9/8/2017	Merlinos & Associates, Inc.	Actuarial Services	\$ 1,428.75
9/8/2017	Rackemann Sawyer & Brewster	Professional Services	\$ 10,347.50
9/8/2017	Western Litigation	Indemnity Settlement (Mirvis Claim)	\$ 7,000.00
10/4/2017	Mark Barwick	Vendor -- Underwriting Support	\$ 1,225.00
10/30/2017	Abbi Smith	Vendor -- Credentialing Requests	\$ 400.00
10/30/2017	Abbi Smith	Vendor -- Credentialing Requests	\$ 487.50
10/30/2017	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
10/30/2017	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
10/30/2017	Rackemann Sawyer & Brewster	Professional Services	\$ 4,974.19
11/6/2017	Abbi Smith	Vendor -- Credentialing Requests	\$ 287.50
11/6/2017	Western Litigation	TPA Services	\$ 75,396.47
11/29/2017	Agee Fisher Barrett	Tax Preparation Services (2016)	\$ 8,052.00
11/29/2017	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
11/29/2017	Western Litigation	TPA Services	\$ 66,243.22
11/29/2017	Western Litigation	TPA Services	\$ 11,704.41
1/3/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 350.00
1/3/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
1/3/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 5,675.00
1/3/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 6,060.83
1/3/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 4,602.78
1/3/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 6,723.86
1/3/2018	Western Litigation	TPA Services	\$ 49,853.84
1/17/2018	CT Corporation	Services of Process Fees	\$ 66.00
1/17/2018	CT Corporation	VT Registered Agent Service	\$ 439.00
1/17/2018	Western Litigation	TPA Services	\$ 20,000.00
1/24/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 937.50
1/24/2018	Western Litigation	TPA Services	\$ 52,462.86
1/25/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 50.00
1/31/2018	CT Corporation	Services of Process Fees	\$ 380.00
1/31/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 3,040.15
1/31/2018	Western Litigation	TPA Services	\$ 6,217.06
1/31/2018	Western Litigation	Administrative Services	\$ 1,000.00
1/31/2018	Western Litigation	Maine/Nevada Fees	\$ 489.25
2/6/2018	CT Corporation	Maine/Nevada State fees	\$ 489.25
2/6/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,237.50

Date	Payee/Payor	Description	Amount
3/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 200.00
3/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 225.00
3/20/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
3/20/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
3/20/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,225.00
3/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 2,669.33
3/20/2018	Western Litigation	ALAE -- 1.1.18 to 2.15.18	\$ 4,278.21
3/20/2018	Western Litigation	Administrative Services	\$ 1,000.00
4/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 200.00
4/20/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 4,775.00
4/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 8,418.51
4/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 11,781.61
4/20/2018	Western Litigation	ALAE – 2.15.18 to 3.15.18	\$ 5,094.95
4/20/2018	Western Litigation	Administrative Services	\$ 1,000.00
6/13/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 9,737.50
6/15/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 375.00
6/15/2018	Alterna, LLC	Management Fees – 2018	\$ 12,500.00
6/15/2018	Alterna, LLC	Management Fees – 2017	\$ 12,500.00
6/15/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
6/15/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
6/15/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 3,843.98
6/15/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 2,258.25
6/15/2018	Western Litigation	Administrative Services	\$ 1,000.00
6/15/2018	Western Litigation	Administrative Services	\$ 1,000.00
7/23/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 150.00
7/23/2018	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
7/23/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,750.00
7/23/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 5,122.10
7/23/2018	Western Litigation	Administrative Services	\$ 1,000.00

Distributions 9/8/17 through 7/31/18 \$ 454,281.85

8/14/2018	Alterna, LLC	Management Fees – 2018	\$ 12,500.00
8/14/2018	Compu-Tecs, LLC	IT/Communication	\$ 2,955.00
8/14/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 8,200.50
8/14/2018	Western Litigation	Administrative Services	\$ 1,000.00
9/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 412.50
9/20/2018	Compu-Tecs, LLC	IT/Communication	\$ 985.00
9/20/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,226.21
9/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 18,548.26
9/20/2018	Western Litigation	Administrative Services	\$ 1,000.00
10/18/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 250.00
10/18/2018	Compu-Tecs, LLC	IT/Communication	\$ 985.00

Date	Payee/Payor	Description	Amount
10/18/2018	Johnson Lambert & Co	Tax Return Preparation	\$ 4,500.00
10/18/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,175.00
10/18/2018	Western Litigation	Administrative Services	\$ 1,000.00
10/22/2018	Alterna, LLC	Management Fees – 2018	\$ 12,500.00
10/22/2018	Western Litigation	Administrative Services	\$ 1,000.00
11/20/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 175.00
11/20/2018	Compu-Tecs, LLC	IT/Communication	\$ 985.00
11/20/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,837.50
11/20/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 5,979.52
11/20/2018	Western Litigation	Administrative Services	\$ 1,000.00
12/21/2018	Abbi Smith	Vendor -- Credentialing Requests	\$ 250.00
12/21/2018	Compu-Tecs, LLC	IT/Communication	\$ 985.00
12/21/2018	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,000.00
12/21/2018	Rackemann Sawyer & Brewster	Professional Services	\$ 3,520.07
12/21/2018	Western Litigation	Administrative Services	\$ 1,000.00
1/8/2019	Alterna, LLC	Management Fees – 2018	\$ 12,500.00
1/8/2019	Compu-Tecs, LLC	IT/Communication	\$ 235.00
1/11/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 125.00
1/11/2019	Compu-Tecs, LLC	IT/Communication	\$ 750.00
1/11/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,088.50
2/12/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 150.00
2/12/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
2/12/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,888.50
2/12/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 12,392.52
3/8/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 200.00
3/8/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 5,687.50
3/26/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
3/26/2019	Rackemann Sawyer and Brewster	Professional Services	\$ 2,779.73
4/12/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 150.00
4/12/2019	Alterna, LLC	Management Fees – 2019	\$ 12,500.00
4/12/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
4/12/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,950.00
5/13/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 137.50
5/13/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
5/13/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 62.50
5/13/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 5,000.13
6/3/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 8,127.32
6/21/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,200.00
6/21/2019	Rackemann Sawyer and Brewster	Professional Services	\$ 3,888.10
6/24/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
7/22/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 175.00

Date	Payee/Payor	Description	Amount
7/22/2019	Johnson Lambert & Co	Tax Return Preparation	\$ 4,600.00
7/22/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 4,800.00
7/22/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 6,406.20
7/29/2019	Compu-Tecs, LLC	IT/Communication	\$ 985.00
Distributions 8/1/18 to 7/31/19			\$ 186,673.06

8/21/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,775.00
8/21/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 11,641.10
8/23/2019	Alterna, LLC	Management Fee -- 2019	\$ 12,500.00
8/23/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
9/23/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,712.50
9/23/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 8,801.50
9/26/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
10/17/2019	Abbi Smith	Vendor -- Credentialing Requests	\$ 225.00
10/17/2019	Alterna, LLC	Management Fee -- 2020	\$ 12,500.00
10/17/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
10/17/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 950.00
10/17/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 5,733.48
12/9/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
12/9/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,237.50
12/9/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 14,749.65
12/23/2019	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
12/23/2019	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,125.00
12/23/2019	Rackemann Sawyer & Brewster	Professional Services	\$ 13,091.39
1/24/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
1/24/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,425.00
1/24/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 5,507.06
2/20/2020	Abbi Smith	Vendor -- Credentialing Requests	\$ 350.00
2/20/2020	Alterna, LLC	Management Fees -- 2020	\$ 1,181.25
2/20/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
2/20/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 4,412.50
2/20/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 6,152.38
3/9/2020	Leahy & Johnson, P.C.	Interim Distribution -- Class 1	\$ 2,640.00
3/30/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 985.00
3/30/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,687.50
3/30/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 6,196.38
4/15/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
4/15/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,762.50
4/15/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 2,538.20
5/21/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
5/21/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,750.00
5/21/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 8,283.10

Date	Payee/Payor	Description	Amount
6/18/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
6/18/2020	Johnson Lambert LLP	Tax Return Preparation	\$ 1,550.00
6/18/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 3,287.50
6/18/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 5,475.00
Distributions 8/1/19 to 7/31/20			\$ 158,295.49
8/4/2020	Alterna, LLC	Management Fees	\$ 810.00
8/4/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
8/4/2020	Johnson Lambert LLP	Tax Return Preparation	\$ 1,550.00
8/4/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,762.50
8/4/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 4,929.30
8/5/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,475.00
8/7/2020	Diana Glasser, MD	Interim Distribution -- Class 3	\$ 8,193.42
8/7/2020	Lubell & Rosen	Interim Distribution -- Class 3	\$ 3,962.53
8/7/2020	Manuel DelCharco, Jr., M.D.	Interim Distribution -- Class 3	\$ 42,017.08
8/7/2020	Mark Szaflarski, P.C.	Interim Distribution -- Class 3	\$ 55,000.00
8/7/2020	Morgan & Morgan	Interim Distribution -- Class 3	\$ 50,000.00
8/7/2020	Reynolds & Reynolds, P.L.	Interim Distribution -- Class 3	\$ 10,000.00
8/7/2020	Schuler, Halvorson, Weisser, Zoeller & Overbeck	Interim Distribution -- Class 3	\$ 50,000.00
8/7/2020	Silva & Silva, Esq	Interim Distribution -- Class 3	\$ 40,000.00
8/7/2020	SuSrap Song, MD	Interim Distribution -- Class 3	\$ 10,909.74
8/7/2020	Thomas M. Paris, P.C.	Interim Distribution -- Class 3	\$ 1,000.00
8/21/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
8/21/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 3,418.50
8/21/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
8/21/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 3,418.50
9/16/2020	Alterna, LLC	Management Fees	\$ 1,181.25
9/16/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
9/16/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 862.50
9/16/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 5,965.50
10/23/2020	Alterna, LLC	Management Fees	\$ 6,827.50
10/23/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
10/23/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,137.50
10/23/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 3,985.00
10/28/2020	Wells Fargo Bank	Wire Service Fee	\$ 15.00
11/16/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,212.50
11/16/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 1,779.50
12/15/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
12/15/2020	Compu-Tecs, LLC	IT/Communication Fees	\$ 725.00
12/15/2020	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 187.50
12/15/2020	Rackemann Sawyer & Brewster	Professional Services	\$ 1,292.50

Date	Payee/Payor	Description	Amount
2/2/2021	Alterna, LLC	Management Fees	\$ 2,500.00
2/2/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
2/2/2021	Johnson Lambert LLP	Tax Return Preparation	\$ 1,600.00
2/2/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 887.50
2/2/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 732.50
2/19/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
2/19/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 6,075.00
2/19/2021	Colling, Gilbert, Wright & Carter	Interim Distribution -- Class 3	\$ 30,000.00
2/19/2021	Driggers, Schultz & Herbst, P.C.	Interim Distribution -- Class 3	\$ 10,000.00
2/19/2021	Hesham El Mokadem, M.D.	Interim Distribution -- Class 3	\$ 38,291.51
3/25/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,212.50
3/25/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,253.75
3/25/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 7,045.50
4/30/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
4/30/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
4/30/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,400.00
4/30/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 5,113.11
5/21/2021	Johnson Lambert LLP	Tax Return Preparation	\$ 1,650.00
5/21/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 1,775.00
5/21/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 2,881.50
5/27/2021	Law Offices of Joseph M. Lichtenstein, P.C.	Interim Distribution -- Class 3	\$ 253,069.12
6/21/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
6/21/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 2,787.50
6/21/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 13,650.50
6/23/2021	Wells Fargo Bank	Bank Fees	\$ 15.00
7/2/2021	NFP Management Corp.	Management Fees	\$ 2,500.00
7/2/2021	NFP Management Corp.	Management Fees	\$ 2,500.00
7/27/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 775.00
7/27/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 6,642.00

Distributions 8/1/20 to 7/31/21 \$ 716,074.81

8/12/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
8/12/2021	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
8/12/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 900.00
8/12/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 2,346.55
8/12/2021	Medicare	Interim Distribution -- Class 3	\$ 8,979.10
9/28/2021	McGrath Assoc. Claims & Risk Serv.	Professional Services	\$ 375.00
9/28/2021	NFP Management Corp.	Management Fees	\$ 2,500.00
9/28/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 569.50
10/27/2021	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
10/27/2021	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00

Date	Payee/Payor	Description	Amount
10/27/2021	Johnson Lambert LLP	Tax Return Preparation	\$ 3,290.00
10/27/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 200.00
10/27/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 3,359.50
12/8/2021	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
12/8/2021	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 375.00
12/8/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 1,357.50
12/29/2021	Feinstein & Naishtut, LLP	Interim Distribution -- Class 3	\$ 7,000.00
12/29/2021	Mark Green	Interim Distribution -- Class 3	\$ 100,000.00
12/29/2021	Smith, Sovik, Kendrick & Sugnet, PC	Interim Distribution -- Class 3	\$ 25,000.00
12/29/2021	NFP Management Corp.	Management Fees	\$ 2,500.00
12/29/2021	Rackemann Sawyer & Brewster	Professional Services	\$ 2,147.91
12/30/2021	Mark Rozell, Esq.	Interim Distribution -- Class 3	\$ 10,532.69
12/30/2021	Mark Rozell, Esq.	Interim Distribution -- Class 3	\$ 5,041.52
12/30/2021	Mark Rozell, Esq.	Interim Distribution -- Class 3	\$ 10,000.00
2/10/2022	Verrill Dana LLP	Professional Services	\$ 3,071.00
2/11/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
2/11/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
2/11/2022	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 75.00
2/11/2022	Rackemann Sawyer & Brewster	Professional Services	\$ 1,596.50
6/7/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/7/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/7/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/7/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/7/2022	NFP Management Corp.	Management Fees	\$ 2,500.00
6/7/2022	Verrill Dana LLP	Professional Services	\$ 1,946.00
6/7/2022	Verrill Dana LLP	Professional Services	\$ 1,297.50
6/7/2022	Verrill Dana LLP	Professional Services	\$ 572.50
6/7/2022	Verrill Dana LLP	Professional Services	\$ 6,297.00
6/7/2022	Harvey Coopersmith	Interim Distribution -- Class 3	\$ 82,406.19
6/22/2022	NFP Management Corp.	Management Fees	\$ 2,500.00
7/19/2022	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 425.00
7/19/2022	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 75.00
7/19/2022	Verrill Dana LLP	Professional Services	\$ 1,726.00
8/4/2022	Verrill Dana LLP	Professional Services	\$ 12,090.00
8/5/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
8/5/2022	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00

Distributions 8/1/21 to 8/31/22 \$ 311,601.96

Date	Payee/Payor	Description	Amount
10/20/2022	Wells Fargo Bank	Wire Service Fee	\$ 15.00
10/25/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
10/25/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00

Date	Payee/Payor	Description	Amount
10/25/2022	Verrill Dana LLP	Professional Services	\$ 12,090.00
10/25/2022	Verrill Dana LLP	Professional Services	\$ 1,400.50
10/26/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
11/14/2022	Bankdirect Capital Finance	Interim Distribution -- Class 3	\$ 1,338.89
11/14/2022	Silva & Silva, Esq	Interim Distribution -- Class 3	\$ 19,750.00
11/14/2022	Silva & Silva, Esq	Interim Distribution -- Class 3	\$ 45,800.00
11/14/2022	Rosenberg Minc Falkoff Wolff LLP	Interim Distribution -- Class 3	\$ 321,750.00
11/14/2022	Schuler, Halvorson, Weisser, Zoeller, Overback & Baxter PA	Interim Distribution -- Class 3	\$ 57,250.00
11/14/2022	Glen Marin, MD	Interim Distribution -- Class 3	\$ 558.92
11/14/2022	Livonia Outpatient Surgery Center	Interim Distribution -- Class 3	\$ 415.62
11/14/2022	Law Offices of Joseph M. Lichtenstein, P.C.	Interim Distribution -- Class 3	\$ 289,764.14
11/14/2022	Cohen & Cohen	Interim Distribution -- Class 3	\$ 39,500.00
11/14/2022	Allen Zelman	Interim Distribution -- Class 3	\$ 10,818.94
11/14/2022	Driggers, Schultz & Herbst, P.C.	Interim Distribution -- Class 3	\$ 11,450.00
11/14/2022	Diana Glasser, MD	Interim Distribution -- Class 3	\$ 9,381.47
11/14/2022	SuSrap Song, MD	Interim Distribution -- Class 3	\$ 12,491.66
11/14/2022	Hesham El Mokadem, M.D.	Interim Distribution -- Class 3	\$ 43,843.77
11/14/2022	Harvey Coopersmith	Interim Distribution -- Class 3	\$ 94,355.08
11/14/2022	Allen Zelman	Interim Distribution -- Class 3	\$ 12,668.77
11/14/2022	Manuel F. Delcharco MD	Interim Distribution -- Class 3	\$ 28,211.96
11/14/2022	Manuel F. Delcharco MD	Interim Distribution -- Class 3	\$ 19,897.58
11/14/2022	Thomas M. Paris, P.C.	Interim Distribution -- Class 3	\$ 1,145.00
11/14/2022	Aaronson Rappaport Feinstein & Deutsch, LLP	Interim Distribution -- Class 3	\$ 15,917.23
11/14/2022	David Glass	Interim Distribution -- Class 3	\$ 11,982.77
11/14/2022	Friedman, Sanchez, LLP	Interim Distribution -- Class 3	\$ 6,020.90
11/14/2022	Reynolds & Reynolds	Interim Distribution -- Class 3	\$ 11,450.00
11/14/2022	Verrill Dana LLP	Professional Services	\$ 3,200.50
11/14/2022	Reynolds & Reynolds	Interim Distribution -- Class 3	\$ 5,686.74
11/14/2022	Jeffrey J. Smith, MD	Interim Distribution -- Class 3	\$ 99.70
11/14/2022	Smith, Sovik, Kendrick & Sugnet, P.C.	Interim Distribution -- Class 3	\$ 28,625.00
11/14/2022	Jason Begue	Interim Distribution -- Class 3	\$ 42,900.00
11/14/2022	Mark Green	Interim Distribution -- Class 3	\$ 114,500.00
12/20/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/20/2022	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/20/2022	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 62.50
12/20/2022	Verrill Dana LLP	Professional Services	\$ 4,398.00
12/20/2022	Verrill Dana LLP	Professional Services	\$ 3,043.50

Date	Payee/Payor	Description	Amount
2/1/2023	Law Office of Victoria Wickman & the Estate of Jorge Villegas	Interim Distribution -- Class 3	\$ 21,450.00
2/1/2023	Philip Adler, MD	Interim Distribution -- Class 3	\$ 323.03
2/1/2023	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 812.50
2/1/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
2/1/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
2/1/2023	Verrill Dana LLP	Professional Services	\$ 1,122.00
2/2/2023	Mark Szaflarski, P.C.	Interim Distribution -- Class 3	\$ 62,957.00
3/21/2023	Physicians Ins. A Mutual Company	Profit Commission	\$ (60,000.00)
3/22/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
3/22/2023	Johnson Lambert LLP	Tax Return Preparation	\$ 1,700.00
3/22/2023	Johnson Lambert LLP	Tax Return Preparation	\$ 1,900.00
3/22/2023	Verrill Dana LLP	Professional Services	\$ 692.00
3/22/2023	Verrill Dana LLP	Professional Services	\$ 664.50
3/23/2023	Ilie Dragomir, Renata Dragomir	Interim Distribution -- Class 3	\$ 12,059.94
3/23/2023	Ilie Dragomir, Renata Dragomir	Interim Distribution -- Class 3	\$ 5,772.54
3/23/2023	Ilie Dragomir, Renata Dragomir	Interim Distribution -- Class 3	\$ 11,450.00
5/9/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
5/9/2023	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 325.00
5/9/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
6/28/2023	Mark Szaflarski, P.C.	Interim Distribution -- Class 3	\$ 18.00
6/28/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 700.00
6/28/2023	Johnson Lambert LLP	Tax Return Preparation	\$ 5,380.00
6/28/2023	Verrill Dana LLP	Professional Services	\$ 1,969.00
6/28/2023	Verrill Dana LLP	Professional Services	\$ 599.00
6/28/2023	Verrill Dana LLP	Professional Services	\$ 66.00
7/24/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
7/24/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
9/5/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
9/5/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
9/5/2023	Verrill Dana LLP	Professional Services	\$ 396.00
9/26/2023	Verrill Dana LLP	Professional Services	\$ 500.00
10/23/2023	Johnson Lambert LLP	Tax Return Preparation	\$ 1,900.00
10/23/2023	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 112.50
10/23/2023	Verrill Dana LLP	Professional Services	\$ 165.00
11/17/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
11/17/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/6/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
12/20/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/20/2023	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
12/20/2023	NFP Management Corp.	Management Fees	\$ 2,500.00
12/20/2023	Verrill Dana LLP	Professional Services	\$ 165.00

Date	Payee/Payor	Description	Amount
12/20/2023	Verrill Dana LLP	Professional Services	\$ 198.00
1/22/2024	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 100.00
1/22/2024	Verrill Dana LLP	Professional Services	\$ 213.00
2/16/2024	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
2/16/2024	Verrill Dana LLP	Professional Services	\$ 797.00
2/27/2024	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
3/13/2024	Compu-Tecs, LLC	IT/Communication Fees	\$ 350.00
3/13/2024	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 325.00
3/21/2024	Wells Fargo Bank	Bank Fees	\$ 15.00
3/26/2024	Verrill Dana LLP	Professional Services	\$ 1,848.00
4/4/2024	Johnson Lambert LLP	Tax Return Preparation	\$ 2,000.00
4/4/2024	NFP Management Corp.	Management Fees	\$ 2,500.00
4/12/2024	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
5/8/2024	Verrill Dana LLP	Professional Services	\$ 2,019.00
5/21/2024	NFP Management Corp.	Management Fees	\$ 2,500.00
6/7/2024	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
6/27/2024	Johnson Lambert LLP	Tax Return Preparation	\$ 2,000.00
6/27/2024	Verrill Dana LLP	Professional Services	\$ 174.00
7/19/2024	McGrath Assoc. Claims & Risk Serv.	Claim Adjudicator Services	\$ 175.00
7/31/2024	Compu-Tecs Technology, LLC	IT/Communication Fees	\$ 350.00
8/1/2024	Verrill Dana LLP	Professional Services	\$ 7,322.00
8/16/2024	Verrill Dana LLP	Professional Services	\$ 3,405.00
8/26/2024	NFP Management Corp.	Management Fees	\$ 2,500.00

Distributions 9/1/22 to 8/31/24 \$ 1,405,074.15

Liquidator's Eighth Report of Claims
September __, 2024

Claims Recommended for Allowance in Priority Class 3

<u>POC No.</u>	<u>Claimant Name</u>	<u>Claimant Address</u>	<u>Priority Class</u>	<u>Amount Allowed</u>
127	Estate of Carol Jones-Moore	6040 Yosemite Drive, Cincinnati, OH 45237	3	250,000.00
		Recommended for Allowance (Eighth Report of Claims)		\$ 250,000.00
		Previously Allowed (First through Seventh Reports of Claims)		8,113,018.59
		Total: Priority Class 3		\$ 8,363,018.59