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**IN THE DISTRICT COURT OF SHAWNEE COUNTY, KANSAS
DIVISION 15**

VICKI SCHMIDT,)
COMMISSIONER OF)
INSURANCE,)
In her Official Capacity)
)
Petitioner,)
)
vs.) Case No. 2023 CV 494
)
MutualAid eXchange)
)
Respondent.)

**MOTION FOR APPROVAL OF FIRST
INTERIM DISTRIBUTION OF ESTATE ASSETS**

COMES NOW Commissioner of Insurance, Vicki Schmidt, in her capacity as Liquidator (“**Liquidator**”) of MutualAid eXchange (“**MAX**”), by and through counsel, and respectfully requests that this Court enter an Order approving a First Interim Distribution of Estate Assets pursuant to K.S.A. § 40-3641.

In support of her motion, the Liquidator states the following:

1. On August 8, 2023, this Court granted plaintiff’s Petition for Rehabilitation, and appointed Vicki Schmidt, the Commissioner of Insurance and her successors in office as

Rehabilitator of MAX, and Jodi Adolf and Bruce Baty as Special Deputy Receivers (“**SDRs**”) of MAX.

2. On August 22, 2023, this Court entered a Judgment, Decree and Order of Liquidation with Finding of Insolvency (the “**Liquidation Order**”) against MAX. The Liquidation Order found MAX to be insolvent and terminated the rehabilitation proceedings. The Court appointed Kansas Commissioner of Insurance Vicki Schmidt and her successors in office as Liquidator of MAX, and Jodi Adolf and Bruce Baty as SDRs.

3. Pursuant to the Liquidation Order and the Kansas Insurers Supervision, Rehabilitation and Liquidation Act, K.S.A. §§ 40-3605 *et seq.*(the “**Act**”), the Liquidator acts for and on behalf of MAX and is vested by operation of law with title to all of the property, contracts, rights of action, books and records of MAX, and is administering them under the general supervision of the Court.

4. Pursuant to the Liquidation Order and the Act, the Liquidator was directed to (a) identify, marshal and liquidate the assets of the Estate; (b) process and evaluate claims to determine the liabilities of the Estate; and (c) distribute assets to claimants of the Estate in accordance with K.S.A. § 40-3625.

5. Pursuant to K.S.A. § 40-3642, the Liquidator has commenced her review of claims duly filed in the liquidation.

6. K.S.A. § 40-3625, sets forth the priority of distribution of claims from the Estate and requires that “[e]very claim in each class shall be paid in full or adequate funds retained for such payment before the members of the next class receive any payment. No subclasses shall be established within any class.”

7. Class 1 claims are administrative expenses and include, *inter alia*, (1) The actual and necessary costs of preserving or recovering the assets of the insurer; (2) Compensation for all authorized services rendered in the rehabilitation and liquidation; (3) Authorized reasonable attorney fees and other professional services rendered in the rehabilitation and liquidation; and (4) The reasonable expenses of a guaranty association or foreign guaranty association in handling claims. The Liquidator has reserved an amount sufficient to ensure all Class 1 claims are paid in full.

8. Class 2 claims are “[a]ll claims under policies including claims for unearned premium or other premium refunds and such claims of the federal or any state or local government for losses incurred, ("loss claims") including third-party claims and all claims of a guaranty association or foreign guaranty association other than those claims included in Class 1. . .”

9. This First Interim Distribution is proposed only for Class 2 claims because, at this point, it does not appear that sufficient assets will be available to make any distribution on claims with a priority below Class 2.

10. This First Interim Distribution includes a distribution to State Guaranty Associations (“SGAs”) that have been paying claims. At this time, the SGA Class 2 claims are contingent; however, the amount each has paid for unearned premium claims and policyholder claims is known through a date certain. This First Interim Distribution also includes a distribution to all other Class 2 claimants whose Proof of Claim has been allowed or allowed in part.

11. The Liquidator files semi-annual reports with this Court, which provide detailed information regarding, among other things, the financial condition of MAX and the claims process. The Liquidator filed the most recent semi-annual report as of June 30, 2024 with her Second Semi-

Annual Report to Court. Since then, at a hearing before this Court held on October 8, 2024, the SDRs reviewed MAX's financial statement for August 30, 2024.

12. Subject to caveats regarding financial information in the financial statements, total unrestricted estimated assets for MAX as of October 31, 2024 were \$35,089,090. Total estimated liabilities were \$46,786,148, leaving an estimated net deficit of \$11,662,118. As of October 31, 2024, the estimated reserve for Class 1 claims was \$1,545,72 , and total Class 2 claims were \$44,549,762.

13. The Liquidation Order set the deadline for filing Proofs of Claim at August 23, 2024 (the "**Bar Date**"). As of December 2, 2024, the Liquidator has received 802 Proofs of Claim.

14. On October 21, 2024, this Court approved the Liquidator's recommendations set forth in Revised Exhibit A to the Liquidator's First Claims Review Report ("First Report"), as set forth in the record of the October 8, 2024 hearing.

15. Pursuant to this Court's approval of the Liquidator's First Claim Review Report, the Liquidator issued 706 notices of determination. In the First Report, the Liquidator noted that as of that date, 799 Proofs of Claim were duly filed in the MAX liquidation estate. Three additional Proofs of Claim have been filed.

16. The Liquidator has reviewed 27 additional Proofs of Claim and made such further investigation as necessary. The Liquidator filed her Second Claims Review Report with recommendations for these 27 Proofs of Claim on the same date this Motion was filed.

Asset Distribution Calculation

17. MAX's staff and consultants completed an asset distribution analysis that projects inflow and outflow for the Estate for the purpose of estimating ultimate distribution rates to

determine the appropriate level for a First Interim Distribution. Cash coming into the Estate consists largely of reinsurance collections and investment income. The cash going out of the Estate is and will be attributable to administrative expenses and interim asset distributions to eligible Class 2 claimants.

18. The Liquidator has identified two categories of Class 2 approved claims: (a) contingent claims: SGAs who are paying claims under policies; and (b) fixed claims: claims allowed in full or in part for a sum certain. Contingent claims “may be allowed and may participate in all distributions declared after it is filed to the extent that it does not prejudice the orderly administration of the liquidation.” K.S.A. § 40-3638.

19. The SGA Class 2 contingent claims consist of UEP, indemnity payments and certain expenses.

20. The Liquidator’s analysis employs a conservative scenario in order to adequately protect all Class 2 claimants, including those who have and those who have not received a notice of determination from the risk of disproportionate payouts due to interim distribution overpayments. The analysis also utilizes the best estimate of ultimate losses of known and unknown losses and ALAE exposures, based on claims data reported to the Liquidator through September 30, 2024.

21. Although the conservative scenario produced by the analysis is considered reasonable, the actual financial results for the Estate could deviate from specific projections due to the uncertainty inherent in numerous assumptions for various factors, including:

- a. Variability of the ultimate dollar amount of claims incurred and related reinsurance recoverables on those claims;

- b. Collectability of ceded reinsurance;
- c. Timing of claim payments by SGAs, claim determinations by MAX and timing of associated reinsurance collections;
- d. Future operating expenses of MAX;
- e. Future expenses of the SGAs;
- f. Future investment income on invested assets;
- g. Any claims by the Federal government.

22. In order to assess the impact of various assumptions on the ultimate distribution percentage, the analysis considered the possibility of:

- a. Higher dollar amount of incurred claims;
- b. Lower dollar amounts of claims recoverable under reinsurance;
- c. Lower investment income;
- d. Higher operating expenses;
- e. Higher SGA expenses
- f. Slow or lower levels of reinsurance collections.

Proposal for First Interim Distribution

23. Based on the scenarios produced by the asset distribution analysis and considering the factors set forth above, the Liquidator proposes an initial distribution percentage of 20% for the allowed amounts of the Proofs of Claim. For contingent claims, the initial distribution will be 20% of the amount the SGA has actually paid for UEP and indemnity claims, and has report to MAX as of September 30, 2024.

24. Based on this distribution calculation, a 20% distribution would result in an initial interim distribution totaling approximately \$6,960,860.68.

25. Liquid assets as of December 1, 2024 will provide sufficient cash for continued payment in full of all Class 1 claims and for this First Interim Distribution to all Class 2 claims.

26. The Liquidator believes that the amount of the proposed First Interim Distribution fulfills her duty to distribute Estate assets in accordance with K.S.A. 40-3641.

27. The Liquidator proposes that any Proof of Claim allowed for an amount of \$10.00 or less be deemed disallowed because the administrative expense in issuing and mailing a check exceeds the value of the Proof of Claim. A list of such Proofs of Claim is attached hereto as Exhibit B. Precedent for this *de minimus* exception exists in the Kansas Disposition of Unclaimed Property Act, K.S.A. § 58-3960(a), which provides that “[t]he administrator may decline to receive any property reported under this act which is considered to have a value less than the expense of giving notice and of sale.”

28. Additionally, the Liquidator proposes that distributions not be issued for an amount of less than \$100.00 per Proof of Claim. At the time of this filing, 18 claimants will be affected by this proposal. *See Exhibit B.* This *de minimus* threshold will not apply to the final distribution of MAX assets, and these claimants will receive the ultimate distribution percentage, even if the final distribution amount is less than \$100.00.

29. Issuing and mailing a final distribution rather than multiple distributions will conserve Estate resources.

30. The Liquidator requests that the Court allow MAX to provide communications to Proof of Claim Claimants regarding this First Interim Distribution via email, and to request they opt in to ACH payments. This will conserve Estate resources.

Notice of Motion

31. The Liquidator shall provide notice of this Motion to all Distribution Claimants listed in Exhibit A via email or, if no email is available, at the address listed in each Claimant's Proof of Claim.

32. The Liquidator shall post a copy of this Motion on MAX's website: www.maxinsurance.com.

33. The Liquidator shall provide a copy of this Motion to the National Conference of Insurance Guaranty Funds for distribution to all SGAs.

WHEREFORE, the Liquidator requests that the Court grant this motion.

Respectively submitted,

/s/Steven A. Karrer

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ATTORNEYS FOR PETITIONER
Vicki Schmidt, Commissioner of Insurance

Exhibit A

	POC	POC Claimant	Determination	Approved POC	1st Interim Distribution amount at 20% if over \$100 *
1	1-00032	[Redacted]	Allowed in part	\$100.00	\$0.00
2	1-00033	[Redacted]	Allowed in part	\$300.84	\$0.00
3	1-00066	[Redacted]	Allowed in part	\$19.62	\$0.00
4	1-00071	[Redacted]	Allowed in part	\$100.00	\$0.00
5	1-00083	[Redacted]	Allowed in part	\$100.00	\$0.00
6	1-00091	[Redacted]	Allowed in part	\$100.00	\$0.00
7	1-00094	[Redacted]	Allowed	\$59.92	\$0.00
8	1-00095	[Redacted]	Allowed	\$86.46	\$0.00
9	1-00104	[Redacted]	Allowed in part	\$100.00	\$0.00
10	1-00107	[Redacted]	Allowed in part	\$100.00	\$0.00
11	1-00114	[Redacted]	Allowed in part	\$100.00	\$0.00
12	1-00115	[Redacted]	Allowed	\$77.45	\$0.00
13	1-00117	[Redacted]	Allowed	\$17.70	\$0.00
14	1-00118	[Redacted]	Allowed in part	\$100.00	\$0.00
15	1-00125	[Redacted]	Allowed in part	\$100.00	\$0.00
16	1-00126	[Redacted]	Allowed in part	\$100.00	\$0.00
17	1-00127	[Redacted]	Allowed	\$90.10	\$0.00
18	1-00130	[Redacted]	Allowed in part	\$195.00	\$0.00
19	1-00131	[Redacted]	Allowed in part	\$100.00	\$0.00
20	1-00133	[Redacted]	Allowed in part	\$100.00	\$0.00
21	1-00135	[Redacted]	Allowed in part	\$100.00	\$0.00
22	1-00140	[Redacted]	Allowed in part	\$100.00	\$0.00
23	1-00141	[Redacted]	Allowed in part	\$100.00	\$0.00
24	1-00145	[Redacted]	Allowed in part	\$100.00	\$0.00
25	1-00149	[Redacted]	Allowed in part	\$50.00	\$0.00
26	1-00152	[Redacted]	Allowed in part	\$98.12	\$0.00
27	1-00156	[Redacted]	Allowed in part	\$76.18	\$0.00
28	1-00160	[Redacted]	Allowed in part	\$100.00	\$0.00
29	1-00161	[Redacted]	Allowed	\$98.96	\$0.00
30	1-00162	[Redacted]	Allowed in part	\$100.00	\$0.00
31	1-00163	[Redacted]	Allowed in part	\$100.00	\$0.00
32	1-00167	[Redacted]	Allowed in part	\$100.00	\$0.00
33	1-00168;1-00169	[Redacted]	Allowed in part	\$200.00	\$0.00
34	1-00171	[Redacted]	Allowed	\$50.74	\$0.00
35	1-00176	[Redacted]	Allowed in part	\$100.00	\$0.00
36	1-00178	[Redacted]	Allowed in part	\$100.00	\$0.00
37	1-00193	[Redacted]	Allowed in part	\$50.00	\$0.00
38	1-00207	[Redacted]	Allowed in part	\$100.00	\$0.00
39	1-00213	[Redacted]	Allowed in part	\$100.00	\$0.00
40	1-00218	[Redacted]	Allowed	\$82.46	\$0.00
41	1-00220	[Redacted]	Allowed in part	\$50.00	\$0.00
42	1-00225	[Redacted]	Allowed in part	\$100.00	\$0.00
43	1-00226	[Redacted]	Allowed in part	\$100.00	\$0.00
44	1-00227	[Redacted]	Allowed in part	\$100.00	\$0.00
45	1-00228	[Redacted]	Allowed in part	\$100.00	\$0.00
46	1-00229	[Redacted]	Allowed	\$127.85	\$0.00
47	1-00232	[Redacted]	Allowed	\$89.14	\$0.00
48	1-00238	[Redacted]	Allowed in part	\$50.00	\$0.00
49	1-00239	[Redacted]	Allowed in part	\$190.46	\$0.00
50	1-00241	[Redacted]	Allowed in part	\$100.00	\$0.00
51	1-00245	[Redacted]	Allowed in part	\$50.00	\$0.00
52	1-00248	[Redacted]	Allowed	\$76.10	\$0.00
53	1-00262	[Redacted]	Allowed in part	\$100.00	\$0.00
54	1-00264	[Redacted]	Allowed	\$74.68	\$0.00
55	1-00266	[Redacted]	Allowed	\$122.54	\$0.00
56	1-00271	[Redacted]	Allowed in part	\$50.00	\$0.00
57	1-00272	[Redacted]	Allowed in part	\$100.00	\$0.00
58	1-00274	[Redacted]	Allowed in part	\$111.06	\$0.00
59	1-00277	[Redacted]	Allowed in part	\$100.00	\$0.00
60	1-00279	[Redacted]	Allowed in part	\$410.91	\$0.00
61	1-00280	[Redacted]	Allowed in part	\$187.18	\$0.00
62	1-00283	[Redacted]	Allowed in part	\$50.00	\$0.00
63	1-00286	[Redacted]	Allowed in part	\$83.80	\$0.00
64	1-00287	[Redacted]	Allowed in part	\$100.00	\$0.00
65	1-00288	[Redacted]	Allowed in part	\$100.00	\$0.00
66	1-00292	[Redacted]	Allowed in part	\$100.00	\$0.00
67	1-00293	[Redacted]	Allowed in part	\$100.00	\$0.00
68	1-00294	[Redacted]	Allowed in part	\$33.39	\$0.00
69	1-00296	[Redacted]	Allowed in part	\$100.00	\$0.00
70	1-00299	[Redacted]	Allowed	\$84.96	\$0.00
71	1-00307	[Redacted]	Allowed in part	\$100.00	\$0.00
72	1-00308	[Redacted]	Allowed in part	\$100.00	\$0.00
73	1-00311	[Redacted]	Allowed in part	\$100.00	\$0.00
74	1-00313	[Redacted]	Allowed in part	\$100.00	\$0.00
75	1-00314	[Redacted]	Allowed in part	\$147.88	\$0.00
76	1-00315	[Redacted]	Allowed in part	\$100.00	\$0.00
77	1-00320	[Redacted]	Allowed in part	\$50.00	\$0.00
78	1-00324	[Redacted]	Allowed in part	\$100.00	\$0.00

Exhibit A

	POC	POC Claimant	Determination	Approved POC	1st Interim Distribution amount at 20% if over \$100 *
79	1-00325	[Redacted]	Allowed	\$43.48	\$0.00
80	1-00326	[Redacted]	Allowed in part	\$100.00	\$0.00
81	1-00327	[Redacted]	Allowed	\$45.51	\$0.00
82	1-00328	[Redacted]	Allowed in part	\$100.00	\$0.00
83	1-00329	[Redacted]	Allowed in part	\$100.00	\$0.00
84	1-00330	[Redacted]	Allowed in part	\$100.00	\$0.00
85	1-00333	[Redacted]	Allowed in part	\$100.00	\$0.00
86	1-00334	[Redacted]	Allowed in part	\$100.00	\$0.00
87	1-00336	[Redacted]	Allowed in part	\$100.00	\$0.00
88	1-00340	[Redacted]	Allowed in part	\$100.00	\$0.00
89	1-00341	[Redacted]	Allowed in part	\$100.00	\$0.00
90	1-00344	[Redacted]	Allowed in part	\$100.00	\$0.00
91	1-00345	[Redacted]	Allowed in part	\$100.00	\$0.00
92	1-00346	[Redacted]	Allowed in part	\$100.00	\$0.00
93	1-00347	[Redacted]	Allowed in part	\$100.00	\$0.00
94	1-00349	[Redacted]	Allowed	\$61.72	\$0.00
95	1-00350	[Redacted]	Allowed	\$57.06	\$0.00
96	1-00351	[Redacted]	Allowed in part	\$100.00	\$0.00
97	1-00352	[Redacted]	Allowed in part	\$100.00	\$0.00
98	1-00353	[Redacted]	Allowed in part	\$128.74	\$0.00
99	1-00354	[Redacted]	Allowed in part	\$100.00	\$0.00
100	1-00355	[Redacted]	Allowed in part	\$100.00	\$0.00
101	1-00356	[Redacted]	Allowed in part	\$100.00	\$0.00
102	1-00357	[Redacted]	Allowed	\$63.72	\$0.00
103	1-00359	[Redacted]	Allowed in part	\$81.25	\$0.00
104	1-00363	[Redacted]	Allowed in part	\$100.00	\$0.00
105	1-00368	[Redacted]	Allowed in part	\$100.00	\$0.00
106	1-00369	[Redacted]	Allowed in part	\$100.00	\$0.00
107	1-00370	[Redacted]	Allowed in part	\$100.00	\$0.00
108	1-00371	[Redacted]	Allowed in part	\$100.00	\$0.00
109	1-00372	[Redacted]	Allowed in part	\$100.00	\$0.00
110	1-00373	[Redacted]	Allowed	\$26.58	\$0.00
111	1-00374	[Redacted]	Allowed in part	\$100.00	\$0.00
112	1-00375	[Redacted]	Allowed in part	\$100.00	\$0.00
113	1-00376	[Redacted]	Allowed in part	\$100.00	\$0.00
114	1-00377	[Redacted]	Allowed in part	\$100.00	\$0.00
115	1-00378	[Redacted]	Allowed	\$47.34	\$0.00
116	1-00379	[Redacted]	Allowed in part	\$100.00	\$0.00
117	1-00381	[Redacted]	Allowed	\$89.96	\$0.00
118	1-00382	[Redacted]	Allowed in part	\$100.00	\$0.00
119	1-00383	[Redacted]	Allowed in part	\$100.00	\$0.00
120	1-00384	[Redacted]	Allowed in part	\$100.00	\$0.00
121	1-00385	[Redacted]	Allowed in part	\$100.00	\$0.00
122	1-00386	[Redacted]	Allowed in part	\$100.00	\$0.00
123	1-00387	[Redacted]	Allowed in part	\$100.00	\$0.00
124	1-00388	[Redacted]	Allowed in part	\$100.00	\$0.00
125	1-00391	[Redacted]	Allowed in part	\$100.00	\$0.00
126	1-00392	[Redacted]	Allowed in part	\$100.00	\$0.00
127	1-00395	[Redacted]	Allowed	\$17.66	\$0.00
128	1-00396	[Redacted]	Allowed in part	\$100.00	\$0.00
129	1-00397	[Redacted]	Allowed in part	\$100.00	\$0.00
130	1-00400	[Redacted]	Allowed in part	\$100.00	\$0.00
131	1-00403	[Redacted]	Allowed	\$58.83	\$0.00
132	1-00405	[Redacted]	Allowed in part	\$281.80	\$0.00
133	1-00408	[Redacted]	Allowed in part	\$31.28	\$0.00
134	1-00418	[Redacted]	Allowed in part	\$100.00	\$0.00
135	1-00419	[Redacted]	Allowed in part	\$100.00	\$0.00
136	1-00420	[Redacted]	Allowed in part	\$100.00	\$0.00
137	1-00421	[Redacted]	Allowed in part	\$100.00	\$0.00
138	1-00422	[Redacted]	Allowed in part	\$100.00	\$0.00
139	1-00424;1-00426	[Redacted]	Allowed in part	\$100.80	\$0.00
140	1-00427	[Redacted]	Allowed in part	\$100.00	\$0.00
141	1-00428	[Redacted]	Allowed in part	\$100.00	\$0.00
142	1-00432	[Redacted]	Allowed	\$102.20	\$0.00
143	1-00433	[Redacted]	Allowed in part	\$21.27	\$0.00
144	1-00435	[Redacted]	Allowed in part	\$88.68	\$0.00
145	1-00436	[Redacted]	Allowed	\$21.70	\$0.00
146	1-00438	[Redacted]	Allowed in part	\$100.00	\$0.00
147	1-00439	[Redacted]	Allowed in part	\$360.10	\$0.00
148	1-00440	[Redacted]	Allowed in part	\$53.83	\$0.00
149	1-00447	[Redacted]	Allowed in part	\$20.65	\$0.00
150	1-00449	[Redacted]	Allowed	\$302.84	\$0.00
151	1-00450	[Redacted]	Allowed in part	\$50.00	\$0.00
152	1-00451	[Redacted]	Allowed in part	\$100.00	\$0.00
153	1-00454	[Redacted]	Allowed in part	\$120.80	\$0.00
154	1-00461	[Redacted]	Allowed in part	\$100.00	\$0.00
155	1-00463	[Redacted]	Allowed in part	\$100.00	\$0.00
156	1-00479	[Redacted]	Allowed in part	\$62.79	\$0.00

Exhibit A

	POC	POC Claimant	Determination	Approved POC	1st Interim Distribution amount at 20% if over \$100 *
157	1-00480;1-00481	[Redacted]	Allowed in part	\$69.78	\$0.00
158	1-00487	[Redacted]	Allowed in part	\$100.00	\$0.00
159	1-00490	[Redacted]	Allowed in part	\$50.00	\$0.00
160	1-00492	[Redacted]	Allowed in part	\$50.00	\$0.00
161	1-00494	[Redacted]	Allowed in part	\$50.00	\$0.00
162	1-00495	[Redacted]	Allowed in part	\$50.00	\$0.00
163	1-00496	[Redacted]	Allowed in part	\$50.00	\$0.00
164	1-00497	[Redacted]	Allowed	\$18.59	\$0.00
165	1-00498	[Redacted]	Allowed in part	\$50.00	\$0.00
166	1-00499	[Redacted]	Allowed in part	\$50.00	\$0.00
167	1-00502	[Redacted]	Allowed in part	\$100.00	\$0.00
168	1-00509	[Redacted]	Allowed in part	\$31.84	\$0.00
169	1-00511	[Redacted]	Allowed	\$32.36	\$0.00
170	1-00514	[Redacted]	Allowed	\$20.19	\$0.00
171	1-00522	[Redacted]	Allowed in part	\$105.34	\$0.00
172	1-00527	[Redacted]	Allowed in part	\$15.84	\$0.00
173	1-00528	[Redacted]	Allowed in part	\$63.03	\$0.00
174	1-00530	[Redacted]	Allowed in part	\$119.68	\$0.00
175	1-00534	[Redacted]	Allowed in part	\$72.90	\$0.00
176	1-00539	[Redacted]	Allowed in part	\$50.00	\$0.00
177	1-00545	[Redacted]	Allowed in part	\$35.18	\$0.00
178	1-00546	[Redacted]	Allowed in part	\$50.00	\$0.00
179	1-00547	[Redacted]	Allowed in part	\$50.00	\$0.00
180	1-00548	[Redacted]	Allowed in part	\$184.69	\$0.00
181	1-00551	[Redacted]	Allowed in part	\$50.00	\$0.00
182	1-00552	[Redacted]	Allowed in part	\$50.00	\$0.00
183	1-00553	[Redacted]	Allowed in part	\$50.00	\$0.00
184	1-00554	[Redacted]	Allowed in part	\$50.00	\$0.00
185	1-00556	[Redacted]	Allowed in part	\$100.00	\$0.00
186	1-00561	[Redacted]	Allowed in part	\$71.49	\$0.00
187	1-00562	[Redacted]	Allowed in part	\$50.00	\$0.00
188	1-00563	[Redacted]	Allowed in part	\$50.00	\$0.00
189	1-00565	[Redacted]	Allowed in part	\$109.18	\$0.00
190	1-00567	[Redacted]	Allowed in part	\$100.00	\$0.00
191	1-00570	[Redacted]	Allowed in part	\$50.00	\$0.00
192	1-00571;1-00572	[Redacted]	Allowed in part	\$309.37	\$0.00
193	1-00581;1-00582	[Redacted]	Allowed in part	\$200.00	\$0.00
194	1-00585	[Redacted]	Allowed in part	\$50.00	\$0.00
195	1-00589	[Redacted]	Allowed in part	\$118.12	\$0.00
196	1-00590	[Redacted]	Allowed in part	\$50.00	\$0.00
197	1-00592	[Redacted]	Allowed in part	\$100.00	\$0.00
198	1-00593	[Redacted]	Allowed in part	\$100.00	\$0.00
199	1-00598	[Redacted]	Allowed in part	\$105.31	\$0.00
200	1-00600	[Redacted]	Allowed in part	\$82.48	\$0.00
201	1-00601	[Redacted]	Allowed in part	\$100.00	\$0.00
202	1-00602	[Redacted]	Allowed in part	\$95.21	\$0.00
203	1-00603	[Redacted]	Allowed in part	\$50.00	\$0.00
204	1-00606	[Redacted]	Allowed in part	\$50.00	\$0.00
205	1-00608;1-00609	[Redacted]	Allowed	\$100.00	\$0.00
206	1-00618	[Redacted]	Allowed in part	\$100.00	\$0.00
207	1-00619	[Redacted]	Allowed in part	\$50.00	\$0.00
208	1-00620	[Redacted]	Allowed in part	\$115.60	\$0.00
209	1-00621	[Redacted]	Allowed in part	\$127.77	\$0.00
210	1-00622	[Redacted]	Allowed in part	\$100.00	\$0.00
211	1-00623	[Redacted]	Allowed in part	\$100.00	\$0.00
212	1-00625	[Redacted]	Allowed	\$7,198.78	\$1,439.76
213	1-00626	[Redacted]	Allowed in part	\$221.57	\$0.00
214	1-00627	[Redacted]	Allowed in part	\$44.05	\$0.00
215	1-00628	[Redacted]	Allowed in part	\$100.00	\$0.00
216	1-00630	[Redacted]	Allowed in part	\$1,114.63	\$222.93
217	1-00632	[Redacted]	Allowed in part	\$257.42	\$0.00
218	1-00634	[Redacted]	Allowed in part	\$246.99	\$0.00
219	1-00635	[Redacted]	Allowed	\$24.70	\$0.00
220	1-00639	[Redacted]	Allowed in part	\$100.00	\$0.00
221	1-00640	[Redacted]	Allowed in part	\$258.93	\$0.00
222	1-00641	[Redacted]	Allowed in part	\$154.11	\$0.00
223	1-00644	[Redacted]	Allowed in part	\$168.16	\$0.00
224	1-00646	[Redacted]	Allowed in part	\$275.44	\$0.00
225	1-00647	[Redacted]	Allowed in part	\$100.00	\$0.00
226	1-00648	[Redacted]	Allowed in part	\$107.42	\$0.00
227	1-00651	[Redacted]	Allowed in part	\$109.75	\$0.00
228	1-00652	[Redacted]	Allowed in part	\$343.85	\$0.00
229	1-00653	[Redacted]	Allowed in part	\$187.18	\$0.00
230	1-00655	[Redacted]	Allowed in part	\$52.63	\$0.00
231	1-00656;1-00657	[Redacted]	Allowed in part	\$198.86	\$0.00
232	1-00658	[Redacted]	Allowed in part	\$122.22	\$0.00
233	1-00659	[Redacted]	Allowed	\$70.08	\$0.00
234	1-00660	[Redacted]	Allowed in part	\$66.47	\$0.00

Exhibit A

	POC	POC Claimant	Determination	Approved POC	1st Interim Distribution amount at 20% if over \$100 *
235	1-00661	[Redacted]	Allowed in part	\$107.90	\$0.00
236	1-00665	[Redacted]	Allowed in part	\$186.77	\$0.00
237	1-00666	[Redacted]	Allowed in part	\$80.66	\$0.00
238	1-00667	[Redacted]	Allowed in part	\$111.10	\$0.00
239	1-00668;1-00669	[Redacted]	Allowed in part	\$104.20	\$0.00
240	1-00671	[Redacted]	Allowed in part	\$173.97	\$0.00
241	1-00672	[Redacted]	Allowed	\$63.66	\$0.00
242	1-00673	[Redacted]	Allowed in part	\$181.97	\$0.00
243	1-00675	[Redacted]	Allowed in part	\$258.37	\$0.00
244	1-00677;1-00678;1-00679	[Redacted]	Allowed in part	\$214.34	\$0.00
245	1-00680	[Redacted]	Allowed in part	\$22.90	\$0.00
246	1-00681	[Redacted]	Allowed in part	\$100.00	\$0.00
247	1-00682	[Redacted]	Allowed in part	\$124.03	\$0.00
248	1-00683	[Redacted]	Allowed	\$90.48	\$0.00
249	1-00684	[Redacted]	Allowed in part	\$159.30	\$0.00
250	1-00685	[Redacted]	Allowed in part	\$129.58	\$0.00
251	1-00686	[Redacted]	Allowed	\$45.54	\$0.00
252	1-00688	[Redacted]	Allowed in part	\$100.00	\$0.00
253	1-00689;1-00690;1-00691;1-00692	[Redacted]	Allowed in part	\$633.56	\$126.71
254	1-00693	[Redacted]	Allowed in part	\$119.94	\$0.00
255	1-00694	[Redacted]	Allowed in part	\$95.87	\$0.00
256	1-00697	[Redacted]	Allowed	\$94.84	\$0.00
257	1-00698	[Redacted]	Allowed in part	\$50.16	\$0.00
258	1-00700	[Redacted]	Allowed	\$542.80	\$108.56
259	1-00702	[Redacted]	Allowed in part	\$88.64	\$0.00
260	1-00703	[Redacted]	Allowed	\$50.00	\$0.00
261	1-00705	[Redacted]	Allowed in part	\$137.67	\$0.00
262	1-00706	[Redacted]	Allowed	\$73.72	\$0.00
263	1-00707	[Redacted]	Allowed	\$25.10	\$0.00
264	1-00709	[Redacted]	Allowed	\$67.54	\$0.00
265	1-00717	[Redacted]	Allowed in part	\$270.34	\$0.00
266	1-00724	[Redacted]	Allowed in part	\$65.68	\$0.00
267	1-00725	[Redacted]	Allowed in part	\$597.28	\$119.46
268	1-00726;1-00727	[Redacted]	Allowed	\$2,508.47	\$501.69
269	1-00728;1-00729	[Redacted]	Allowed in part	\$192.79	\$0.00
270	1-00732	[Redacted]	Allowed in part	\$127.40	\$0.00
271	1-00735;1-00736;1-00737	[Redacted]	Allowed in part	\$203.78	\$0.00
272	1-00738	[Redacted]	Allowed in part	\$127.50	\$0.00
273	1-00740	[Redacted]	Allowed	\$34.28	\$0.00
274	1-00742	[Redacted]	Allowed	\$13.08	\$0.00
275	1-00743	[Redacted]	Allowed in part	\$105.57	\$0.00
276	1-00744	[Redacted]	Allowed in part	\$113.21	\$0.00
277	1-00746	[Redacted]	Allowed in part	\$92.22	\$0.00
278	1-00747	[Redacted]	Allowed in part	\$108.15	\$0.00
279	1-00749	[Redacted]	Allowed in part	\$100.00	\$0.00
280	1-00753	[Redacted]	Allowed in part	\$485.90	\$0.00
281	1-00756	[Redacted]	Allowed in part	\$193.97	\$0.00
282	1-00757	[Redacted]	Allowed	\$2,310.06	\$462.01
283	1-00763	[Redacted]	Allowed in part	\$1,758.36	\$351.67
284	1-00764	[Redacted]	Allowed in part	\$309.47	\$0.00
285	1-00765	[Redacted]	Allowed in part	\$111.48	\$0.00
286	1-00769	[Redacted]	Allowed	\$93.84	\$0.00
287	1-00770	[Redacted]	Allowed in part	\$1,577.56	\$315.51
288	1-00773	[Redacted]	Allowed in part	\$220.10	\$0.00
289	1-00787;100788;1-00789;1-00790	[Redacted]	Allowed	\$70.25	\$0.00
290	1-00791	[Redacted]	Allowed in part	\$1,857.22	\$371.44
291	1-00027	[Redacted]	Allowed in part	\$39,811.52	\$7,962.30
292	1-00723	[Redacted]	Allowed in part	\$36,267.17	\$7,253.43
293	1-00029	[Redacted]	Allowed in part	\$25.86	\$0.00
294	1-00200	[Redacted]	Allowed in part	\$50.00	\$0.00
295	1-00409	[Redacted]	Allowed in part	\$48.90	\$0.00
296	1-00526	[Redacted]	Allowed in part	\$42.00	\$0.00
297	1-00636	[Redacted]	Allowed	\$737.36	\$147.47
298	1-00696	[Redacted]	Allowed in part	\$307.96	\$0.00
299	1-00754	[Redacted]	Allowed in part	\$21.87	\$0.00
300	1-00760	[Redacted]	Allowed in part	\$394.40	\$0.00
301	1-00778	[Redacted]	Allowed	\$19.46	\$0.00
302	1-00802	[Redacted]	Allowed	\$761.00	\$152.20
INSURED/FIXED Sub-Total					\$19,535.15

GA Claimant

303	1-00663	Arizona Property & Casualty Insurance Guaranty Fund	Allowed Contingent	\$3,046,414.86	\$609,282.97
304	1-00772	Iowa Insurance Guaranty Association	Allowed Contingent	\$1,939,135.64	\$387,827.13
305	1-00733	Illinois Insurance Guaranty Fund	Allowed Contingent	\$2,228,800.51	\$445,760.10
306	1-00783	Indiana Insurance Guaranty Association	Allowed Contingent	\$1,856,020.27	\$371,204.05
307	1-00257	Kansas Insurance Guaranty Association	Allowed Contingent	\$1,813,874.45	\$362,774.89
308	1-00342	Michigan Property & Casualty Guaranty Assoc.	Allowed Contingent	\$123,129.39	\$24,625.88
309	1-00485	Minnesota Insurance Guaranty Association	Allowed Contingent	\$2,557,354.71	\$511,470.94
310	1-00253	Missouri P&C Guaranty Association	Allowed Contingent	\$3,144,355.76	\$628,871.15

Exhibit A

	POC	POC Claimant	Determination	Approved POC	1st Interim Distribution amount at 20% if over \$100 *
311	1-00255	Montana Insurance Guaranty Association	Allowed Contingent	\$1,233,186.35	\$246,637.27
312	1-00258	Nebraska P&C Insurance Guaranty Association	Allowed Contingent	\$2,454,372.39	\$490,874.48
313	1-00252	Ohio Insurance Guaranty Association	Allowed Contingent	\$1,927,747.43	\$385,549.49
314	1-00784	Oklahoma P&C Guaranty Association	Allowed Contingent	\$9,220,115.32	\$1,844,023.06
315	1-00599	Pennsylvania Property & Casualty Insurance Guaranty Association	Allowed Contingent	\$732,454.79	\$146,490.96
316	1-00275	South Dakota Insurance Guaranty Association	Allowed Contingent	\$1,217,633.98	\$243,526.80
317	1-00799	Utah P&C Guaranty Association	Allowed Contingent	\$395,385.91	\$79,077.18
318	1-00767	Virginia Property and Casualty Insurance Guaranty Association	Allowed Contingent	\$798,690.13	\$159,738.03
319	1-00251	West Virginia Insurance Guaranty Association	Allowed Contingent	\$17,955.74	\$3,591.15
GA Sub-Total					\$6,941,325.53
TOTAL DISTRIBUTIONS					\$6,960,860.68

NOTES:

* 20% of the POC Amount Allowed thru 12/18/2024 if payment exceeds \$100

Exhibit B

	POC	POC Claimant	Determination	Approved POC
1	1-00062	[Redacted]	Allowed in part	\$0.28
2	1-00088	[Redacted]	Allowed in part	\$0.40
3	1-00172	[Redacted]	Allowed in part	\$0.08
4	1-00197	[Redacted]	Allowed in part	\$0.74
5	1-00269	[Redacted]	Allowed in part	\$0.14
6	1-00365	[Redacted]	Allowed in part	\$2.40
7	1-00380	[Redacted]	Allowed	\$4.80
8	1-00410	[Redacted]	Allowed in part	\$0.34
9	1-00452	[Redacted]	Allowed in part	\$0.26
10	1-00453	[Redacted]	Allowed	\$3.04
11	1-00503	[Redacted]	Allowed in part	\$0.26
12	1-00520	[Redacted]	Allowed in part	\$0.18
13	1-00564	[Redacted]	Allowed in part	\$0.32
14	1-00584	[Redacted]	Allowed in part	\$0.36
15	1-00586	[Redacted]	Allowed in part	\$1.22
16	1-00645	[Redacted]	Allowed in part	\$0.14
17	1-00650	[Redacted]	Allowed in part	\$0.28
18	1-00664	[Redacted]	Allowed in part	\$0.48
Total De Minimus				\$15.72